

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE NATIONAL ASSEMBLY	
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CLERK AT THE TABLE: Kerora	

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

1





**GITHUNGURI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

Githunguri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	JENAIDE WANGECHI
2.	Sub-County Accountant	FRANCIS GAIKO
3.	Chairman NGCDFC	JOSEPH KABARI
4.	Member NGCDFC	SERAH MBUGUA

(d) Fiduciary Oversight Arrangements

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

(e) *Githunguri* Constituency NGCDF Headquarters

P.O. Box 147-00216
NEXT TO DCC OFFICE
GITHUNGURI
Nairobi, KENYA

(f) GITHUNGURI Constituency NGCDF Contacts

Telephone: (254) XXXXXXXX
E-mail: cdfgithunguri@gmail.com
Website: www.go.ke

(g) GITHUNGURI Constituency NGCDF Bankers

002000033430
FAMILY Bank (specify the constituency account banker details)
Githunguri Branch
P.o Box 147-00216
Githunguri

(h) Independent Auditors

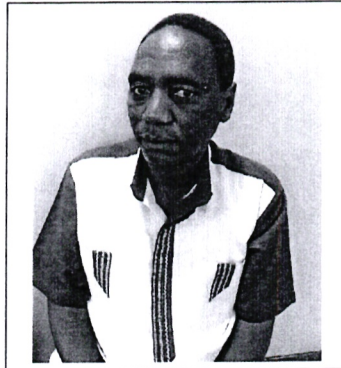
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:



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 2020/21 the NG-CDF Githunguri Constituency was allocated Ksh, **137,088,879.31** and we have not received all the allocation for the financial year 2020/2021 and thus the utilization has not been effective and majority of the projects have not been completed and also bursary not been disbursed to all the need students due to the ongoing pandemic.

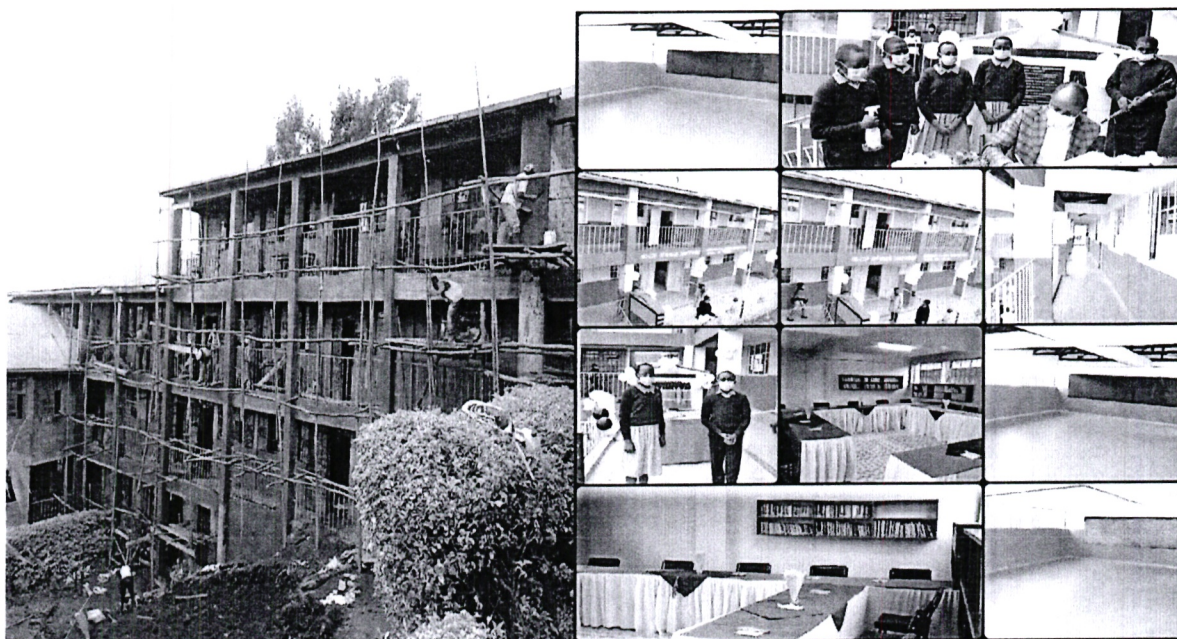
NGCDF Githunguri implemented seventeen projects for the financial year 2020/2021. The following are some of the complete new projects and others showing the way they were before rehabilitation and the new look they obtained after NGCDF did the renovations. Through this we have improved the health condition, conducive environment and hygiene promotion in most schools after doing for them the toilets and classrooms.

The successful entities that were undertaken during this period are the rehabilitation of classrooms and construction of toilets at Ciiko, Gitombo, AK Magugu and Matuguta primary schools to name but a few. The main activities done is hacking of classroom's and Administration block's damaged/cracked floors, laying of cement-sand screed prepared to receive ceramic floor tiles, repairing wall cracks, plastering walls internally, plastering columns and beams externally. Applying paint on all plastered walls and ceiling surfaces internally and externally. The sealing of leaking roof nails holes with bondex, replacing condemned roofing sheets and applying paint to the existing roof cover to the classrooms and Administration blocks. Mass excavation for pit latrines starting from existing ground level 0-15m, making reinforced foundation strip, substructure foundation walling and covering with vibrated reinforced concrete slab, superstructure walling with machine cut stones, roofing with 30G GCI pre-painted roofing sheets on timber trusses. Floor finishes with ceramic tiles and wall plastering internally, on beams externally and applying paint on plastered wall surfaces.

As a result of carrying out the above activities there was an improved smooth Administration of the school and enhancing smooth learning of the institution. There

are also improved conducive learning environment, motivation and easy classrooms cleaning.

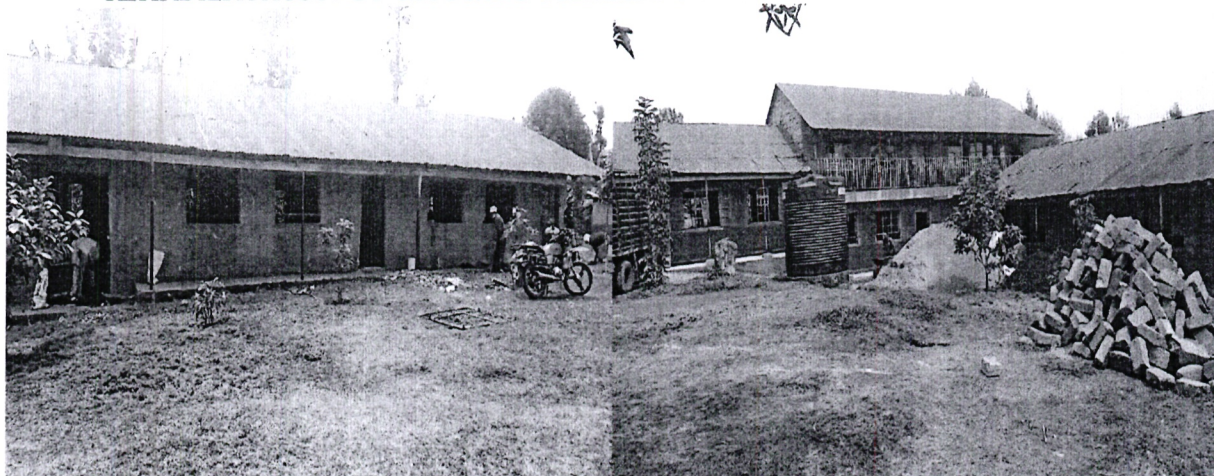
REHABILITATION OF CIIKO PRIMARY SCHOOL



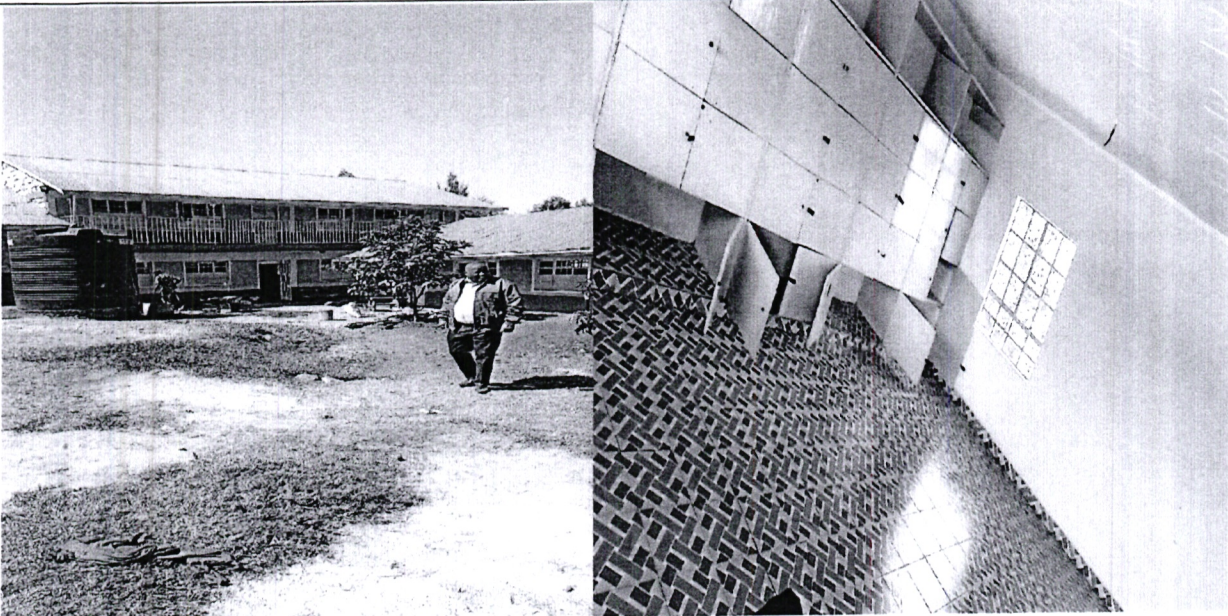
On going external plastering

Renovated classrooms internally and externally

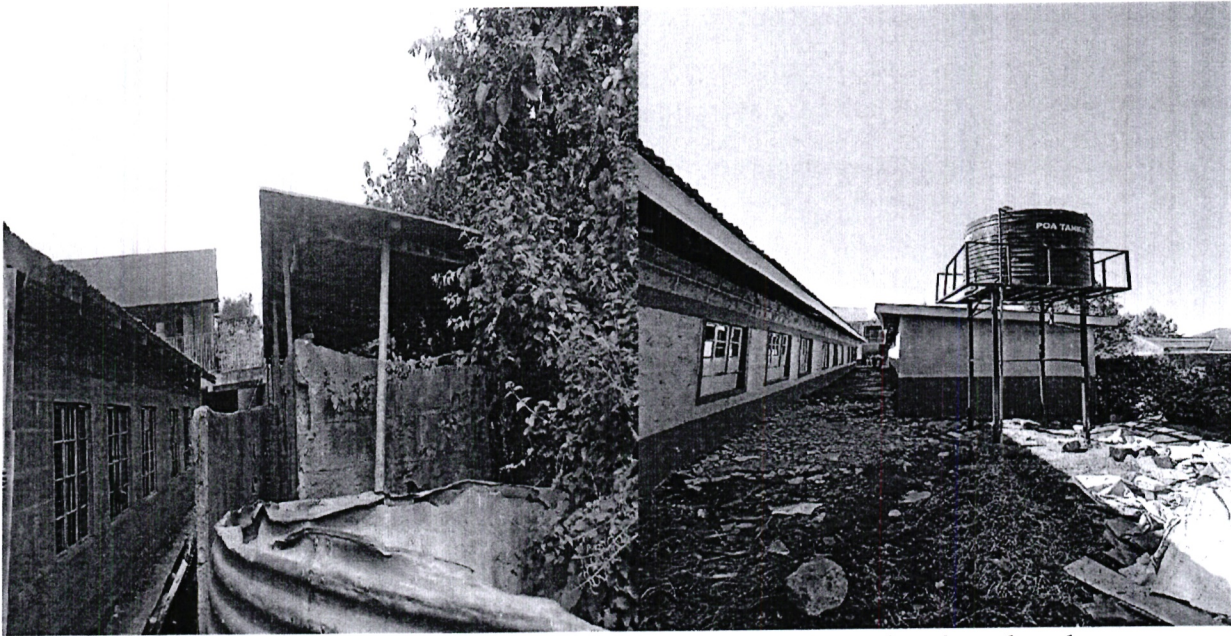
REHABILITATION OF GITOMBO PRIMARY SCHOOL



Existing classrooms at Gitombo primary school



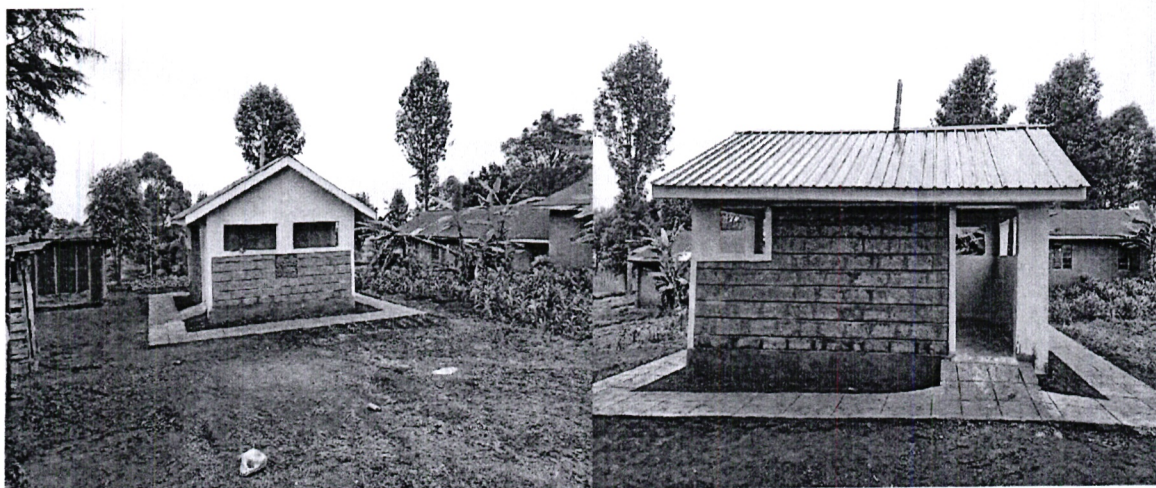
Rehabilitated classrooms and administration block internally and externally



Renovated ablution block and damaged reservoir steel tank replaced



Complete classrooms at Gitombo primary school



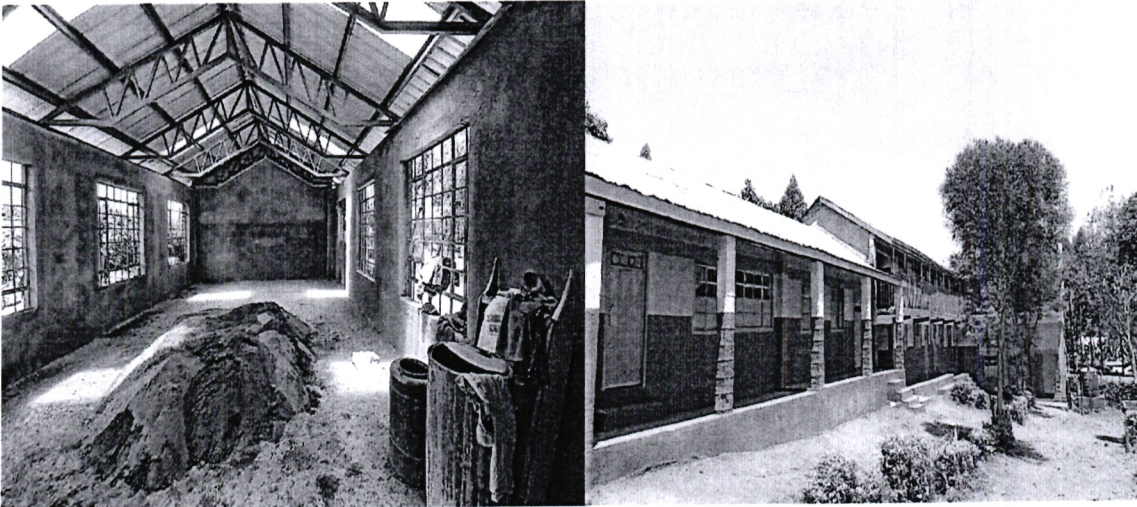
On-going construction of pit latrine at Matuguta Primary school

The emerging issues related to the above entities are;
The toilet facilities still not enough for the school. The delay in the financial (funds) disbursement and the large number of schools in the need hence only few benefit. The on-going pandemic has also caused the utilization of cash to be low since the projects we perform are usually community based and thus difficult to gather all for barasas. The implementation challenges are delayed construction site handover to the contractors due to delayed fund disbursement. The Covid 19 effects on the project operations and the funds do not commensurate with the high demand.
The recommended way forward is prompt fund disbursement. The government to provide mass covid 19 vaccinations. Additional funds to the NGCDF kit.

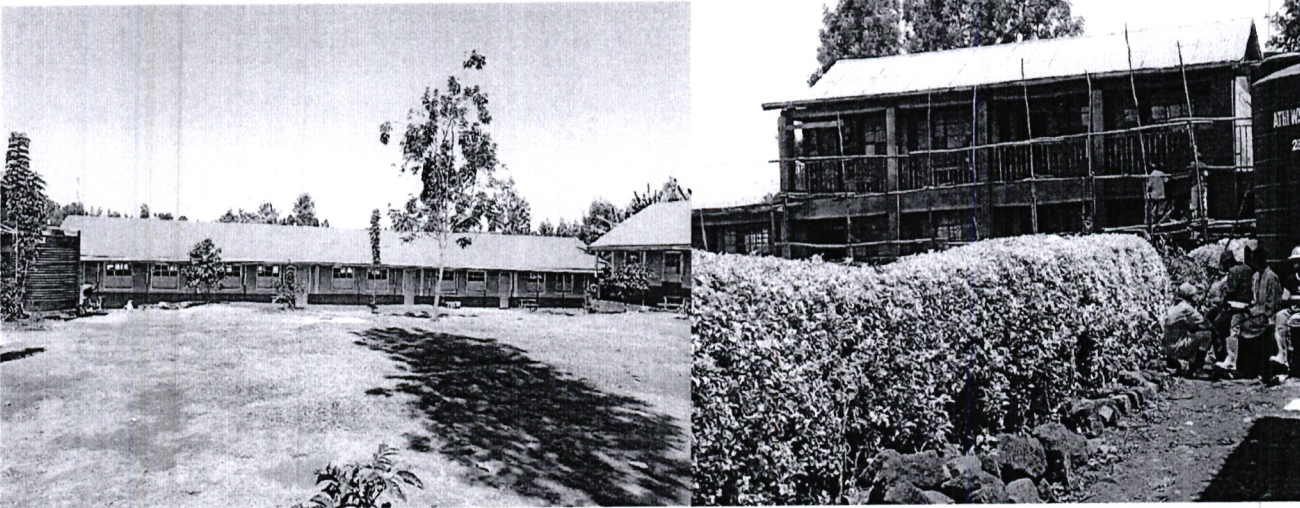
*Githunguri Constituency
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Complete classrooms in Ciiko primary.

Administration block at Gathanji primary



Construction of multipurpose hall at Gataka Pry. AK Magugu primary school.



Signature

JOSEPH WANG'ANG'A KABARI
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-GITHUNGURI Constituency's 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- 17 number of usable physical infrastructure build in primary, secondary, and tertiary institutions - 2000 number of bursary beneficiaries at all levels	In FY 20/21 - we increased number of classrooms, etc from 12 to 22 in the following schools/institutions - 1,000 Bursary beneficiaries at all levels were as per the attached schedules
Security	To ensure all the Githunguri Constituents have a right to security in their places of living.	Increased in the number of AP Posts within the constituency and deployment of security personnel	1 numbers of Ap Posts built and 2 chief's offices built.	In the FY 2020/2021 We have increased the number of AP Posts and also Chiefs offices and also increased the number of the

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				security personnel who have occupied the built AP Posts.
Sports	To actively engage the unemployed youth with an aim of nurturing of talents	Increased football registration of youth teams	64 registered football teams for the constituents	In the FY 2020/2021, we are yet to get funds to carry out sport activities
Emergency	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2020/2021, we have worked from home and thus a lot of the normal activities were disrupted due to the pandemic

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Githunguri NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Githunguri NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

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

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

3. Employee welfare

We invest in providing the best working environment for our employees. Githunguri constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Githunguri constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

Githunguri NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-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, 2021. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

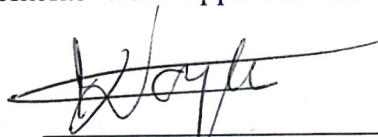
The Accounting Officer in charge of the NGCDF Githunguri Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Githunguri Constituency financial statements were approved and signed by the Accounting Officer on 25/4/2022



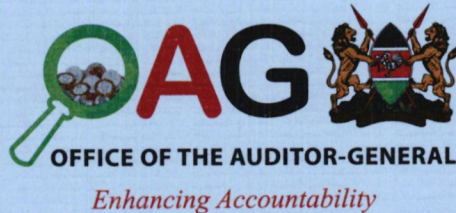
Chairman NGCDF Committee
Name: JOSEPH KABARI



Fund Account Manager
Name: JENAIDE WANGECHI

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GITHUNGURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 1 to 23, which comprise the statement of assets and liabilities as at 30 June 2021, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Githunguri Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Differences between Financial Statements and General Ledger

The statement of receipts and payments reflects Kshs.56,006,811 in respect of other grants and transfers during the year under review. The amount as disclosed in Note 7 to the financial statements includes Kshs.20,051,500 bursaries disbursements to tertiary institutions. However, the general ledger of the Fund reflected bursaries totalling Kshs.19,881,500 disbursed to the institutions, resulting in a variance of Kshs.169,500 which was not explained or reconciled.

In the circumstances, the accuracy, completeness of Kshs.20,051,500 bursary disbursements to tertiary institutions could not be confirmed.

2. Inaccuracy of Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents amounting to Kshs.63,617,758. Review of reconciliation statements for bank balances revealed payments in cashbook not recorded in the bank statement amounting to Kshs.1,305,475, out of which Kshs.978,000 and Kshs.154,698 were bursary cheques to various institutions and payments to the commissioner of Value Added Tax (VAT). However, the cheques had been outstanding in the reconciliation statements for more than six months and were yet to be reversed in the cashbooks and corresponding expenditures restated.

Consequently, the accuracy of cash and cash equivalents amounting to Kshs.63,617,758 reflected in the statement of financial position 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 - 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 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 year under review.

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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 standard requires 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 the 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 Fund's financial reporting process, reviewing the effectiveness of how the entity 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 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 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

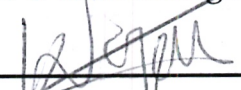
29 July, 2022

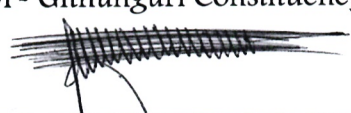
Githunguri Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

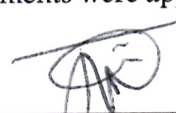
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	187,000	100,000
TOTAL RECEIPTS		161,554,724	68,100,000
PAYMENTS			
Compensation of employees	4	2,950,218	1,627,145
Use of goods and services	5	11,329,827	6,879,362
Transfers to Other Government Units	6	36,496,565	60,208,443
Other grants and transfers	7	56,006,811	14,692,509
Acquisition of Assets	8	-	208,141
Other Payments	9	-	-
TOTAL PAYMENTS		106,783,421	83,615,600
SURPLUS/DEFICIT		54,771,303	(15,515,600)

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 25/4/2022 and signed by:


 Fund Account Manager
 Name: Jenaide Wangechi


 National Sub-County
 Accountant
 Name: Francis Gaiko
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Joseph Kabari

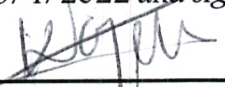
THE NATIONAL SUB-COUNTY ACCOUNTANT
 GITHUNGURI
 P. O. Box 24 - 00218,
 GITHUNGURI


Githunguri Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	63,617,758	8,473,845
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		63,617,758	8,473,845
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		63,617,758	8,473,845
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	372,610	-
NET FINANCIAL SSETS		63,245,148	8,473,845
REPRESENTED BY			
Fund balance b/fwd 1st July...		8,473,845	23,989,445
Prior year adjustments	14		
Surplus/Defict for the year		54,771,303	(15,515,600)
NET FINANCIAL POSITION		63,245,148	8,473,845

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 25/4/2022 and signed by:


 Fund Account Manager
 Name: JENAIDE WANGECHI


 National Sub-County
 Accountant
 Name: Francis Gaiko
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Joseph Kabari

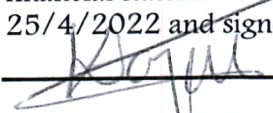
THE NATIONAL SUB-COUNTY ACCOUNTANT
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 P. O. Box 24 - 00218,
 GITHUNGURI

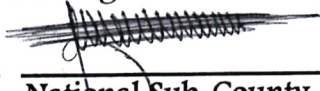
**Githunguri Constituency
National Government Constituencies Development Fund (NGCDF)
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STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Other Receipts	3	187,000	100,000
		161,554,724	68,100,000
Payments for operating activities			
Compensation of Employees	4	2,577,608	1,627,145
Use of goods and services	5	11,329,827	6,879,362
Transfers to Other Government Units	6	36,496,565	60,208,443
Other grants and transfers	7	56,006,811	14,692,509
Other Payments	9	-	-
		106,410,811	83,407,459
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		55,143,913	(15,307,459)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(208,141)
Net cash flows from Investing Activities		-	(208,141)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	8,473,845	23,989,445
Cash and cash equivalent at END of the year		63,617,758	8,473,845

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 25/4/2022 and signed by:


Fund Account Manager
Name: JENAIDE WANGECHI


National Sub-County
Accountant
Name: Francis Gaiko
ICPAK M/No:


Chairman NG-CDF Committee

Name: Joseph Kabari

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

IX. SUMMARY STATEMENT OF APPROPRIATION

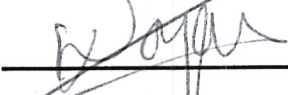
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	8,473,845	69,367,724	214,930,448	169,841,569	45,088,879	79.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts	77,000	187,000		187,000	187,000	-	100.0%
TOTAL RECEIPTS	137,165,879	8,660,845	69,367,724	215,117,448	170,028,569	45,088,879	79.0%
PAYMENTS							
Compensation of Employees	2,120,200	1,742,559	833,788	4,696,547	2,577,608	2,118,939	0.0%
Use of goods and services	7,724,729	6,353,914	-	14,078,643	11,329,827	2,748,816	80.5%
Transfers to Other Government Units	71,692,207	200,372	13,082,246	84,974,825	33,213,502	51,761,323	39.1%
Other grants and transfers	51,751,375	-	55,135,420	106,886,795	56,006,811	50,879,985	52.4%
Acquisition of Assets	-		296,270	296,270	-	296,270	0.0%
Other Payments	3,800,368		20,000	3,820,368	3,283,064	537,304	85.9%
Funds pending approval		364,000	-	364,000		364,000	0.0%
TOTAL	137,088,879	8,660,845	69,367,724	215,117,448	106,410,811	108,706,637	49.5%

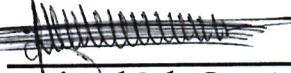
Githunguri Constituency
National Government Constituencies Development Fund (NGCDF)
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- i. There was no acquisition of asset this financial year
- ii. Delayment in funds disbursement thus resulting to late and slow implementation of the budget
- iii. Bursary disbursement for 2019/2020 was delayed and affected by close of schools due to the pandemic

Description	Amount
Budget utilisation difference totals	108,706,637
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	63,617,758
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	63,617,758

The NGCDF Githunguri Constituency financial statements were approved on 25/4/2022 and signed by:


 Fund Account Manager
 Name: JENAIDE WANGECHI


 National Sub-County
 Accountant
 Name: Francis Gaiko
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: Joseph Kabari

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

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,120,200	1,742,559	833,788	4,696,547	2,577,608	2,118,939	55
1.2 Committee allowances	3,424,729	3,500,127	-	6,924,856	4,537,083	2,387,773	66
1.3 Use of goods and services	1,500,000	356,725	-	1,856,725	1,850,000	6,725	100
Total	7,044,929	5,599,411	833,788	13,478,128	8,964,691	4,513,437	67
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,000,000	2,470,000	-	3,470,000	3,116,744	353,256	90
2.2 Committee allowances	800,000	26,287	-	826,287	826,000	287	100
2.3 Use of goods and services	1,000,000	775	-	1,000,775	1,000,000	775	100
Total	2,800,000	2,497,062	-	5,297,062	4,942,744	354,318	93
3.0 Emergency	-	-	-	-	-	-	-
3.1 Primary Schools	-	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

3.4 Security projects	-	-	-	-	-	-	-	-	-
3.5 Unutilised	-	-	119,763	-	119,763	-	119,763	-	119,763
Total	-	-	119,763	-	119,763	-	119,763	-	-
4.0 Bursary and Social Security									
4.1 Secondary Schools	28,008,058	-	27,729,248	55,737,306	27,782,500		27,954,806		50
4.2 Tertiary Institutions	20,000,000	-	19,905,000	39,905,000	20,051,500		19,853,500		50
4.3 Social Security		-							
4.4 Special Needs		-							
Total	48,008,058	-	47,634,248	95,642,306	47,834,000		47,808,306		50
5.0 Sports									
5.1	2,743,318	-	2,754,054	5,497,372	2,951,571		2,545,801		54
Total	2,743,318	-	2,754,054	5,497,372	2,951,571		2,545,801		54
6.0 Environment									
6.1	-	-	6,115	6,115	-		6,115		-
Total	-	-	6,115	6,115	-		6,115		-
7.0 Primary Schools Projects									
Kanyore Primary School	250,000	-		250,000	250,000		-		100
Gatitu Primary School	250,000	-		250,000	250,000		-		100

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Kanjai Primary School	800,000	-	800,000	800,000	800,000	-	-
Ciiko Primary School	750,000	-	750,000	750,000	750,000	-	-
Miiri Primary School	800,000	-	800,000	800,000	800,000	-	-
Njunu Primary School	550,000	-	550,000	550,000	550,000	-	-
Nyaga Primary School	950,000	-	950,000	950,000	950,000	-	-
Ciiko Primary School	3,000,000	-	3,000,000	2,000,000	2,000,000	1,000,000	-
Giathieko Primary School	6,500,000	-	6,500,000	6,500,000	6,500,000	6,500,000	-
Kiawaiguru Primary School	6,000,000	-	6,000,000	6,000,000	-	6,000,000	-
AK Magugu Primary School	7,000,000	-	7,000,000	7,000,000	-	7,000,000	-
Gataka Primary School	4,500,000	-	4,500,000	4,500,000	4,500,000	-	100
Gitombo Primary School	7,000,000	-	7,000,000	-	-	7,000,000	-
Gathanji Primary School	6,000,000	-	6,000,000	-	-	6,000,000	-
Gatina Primary School	4,900,000	-	4,900,000	-	-	4,900,000	-
Kihuririo Primary School	6,100,000	-	6,100,000	-	-	6,100,000	-
Gathangari Primary School	7,000,000	-	7,000,000	-	-	7,000,000	-
Kindiga Primary School	1,500,000	-	1,500,000	1,500,000	1,500,000	-	100

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Kiaria Primary School			400,000.00	400,000	400,000	-	100
Kanjai Primary School			64,047.00	64,047		64,047	-
Ikinu Primary School			12,793.00	12,793		12,793	-
Kibichoi Primary School			5,360.00	5,360		5,360	-
Kiaria Primary School			479,116.00	479,116	479,116	-	100
Njenga Primary School			120,000.00	120,000	120,000	-	100
Kagama Primary School			1,068,981.00	1,068,981	1,068,981	-	100
Ciiko Primary School			39,990.00	39,990	39,990	-	100
Mukubu Primary School			50,874.00	50,874	50,874	-	100
Kamondo Primary School			106,984.00	106,984		106,984	-
Thuita Primary School			86,386.00	86,386	86,385	1	100
Kamondo Primary School			159,187.00	159,187	159,187	-	100
Mathanja Primary School			200	200	-	200	-
Gatitu primary school			66,740.00	66,740		66,740	-
kindiga primary school			2,000,000.00	2,000,000	2,000,000	-	100
MATUGUTA PRIMARY SCHOOL	1,421,700			1,421,700	1,421,700	-	100
KIAMBURURU PRIMARY SCHOOL	1,438,000			1,438,000	1,438,000	-	100
NGEWA PRIMARY SCHOOL	1,450,382			1,450,382	1,450,382	-	100
kindiga primary school			273,537.00	273,537	273,536	1	100
kindiga primary school	1,456,478			1,456,478	1,456,478	-	100
KARIA PRIMARY SCHOOL			2,843,507	2,843,507	2,843,507	-	100
GIATHEKO PRIMARY SCHOOL			1,420,200	1,420,200	1,420,200	-	100
KANJAI PRIMARY SCHOOL			1,415,425	1,415,425	1,415,425	-	100

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IKINU PRIMARY SCHOOL			350,000.00	350,000	350,000	-	100
NJENGA PRIMARY SCHOOL			200,641.00	200,641	200,000	641	100
MIIRI PRIMARY SCHOOL		200,372	1,229,974.00	1,430,346	1,430,346	-	100
Total	69,616,560	200,372	12,393,942	82,210,874	30,454,107	51,756,767	
8.0 Secondary Schools Projects	-	-	-	-	-	-	
Karia Secondary School	-	-	529,018	529,018	529,018	-	100
Mukua Secondary School	-	-	159,187	159,187	159,187	0	100
Kambui Girls High School	-	-	99	99	-	99	-
Miiri Secondary School	650,000	-	-	650,000	650,000	-	100
GATHAITHI SEC SCHOOL	1,425,647	-	-	1,425,647	1,421,190	4,457	100
Total	2,075,647	-	688,304	2,763,951	2,759,395	4,556	100
9.0 Tertiary institutions Projects	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
10.0 Security Projects	-	-	-	-	-	-	-
Matuguta Chiefs office	1,000,000			1,000,000	1,000,000	-	100
Wajenga AP Post			43,250	43,250	43,250	0	100
Matuguta Chiefs office			4,067,990	4,067,990	4,067,990	-	100
Gitiha AP Post			400,000	400,000		400,000	-
Gakoe Chiefs Office			110,000	110,000	110,000	-	-
Total	1,000,000	-	4,621,240	5,621,240	5,221,240	400,000	93

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

11.0 Acquisition of assets				-			-	
Motor Vehicles	-		-	-	-		-	-
Construction of CDF office	-		296,270	296,270	-		296,270	-
Purchase of furniture and equipment	-		-	-	-		-	-
Purchase of computers	-		-	-	-		-	-
Total	-	-	296,270	296,270	-		296,270	
12.0 Other payments				-			-	-
Githunguri ICT Centre Hall	3,800,368		-	3,800,368	3,283,064		517,304	86
Strategic Plan		-	20,000	20,000	-		20,000	-
Energy saving jikos			-	-	-		-	-
				-			-	-
Total	3,800,368	-	20,000	3,820,368	3,283,064		537,304	86
13.0 unallocated fund								-
Unapproved projects								-
AIA		364,000		364,000			364,000	-
PMC savings								-
Total	-	364,000	-	364,000	-		364,000	-
	137,088,879	8,660,845	69,367,724	215,117,448	106,410,811		108,706,637	49

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
1330407	Normal Allocation			
	1 AIE NO B047448			4,000,000
	2 AIE NO B041275			18,000,000
	3 AIE NO B047694			5,000,000
	4 AIE NO B047891			7,000,000
	5 AIE NO B049268			14,000,000
	6 AIE NO B104290			20,000,000
	1 AIE NO B096949		15,000,000	
	2 AIE NO A823514		35,367,724	
	3 AIE NO B104599		19,000,000	
	4 AIE NO B124518		9,000,000	
	5 AIE NO B124942		8,500,000	
	6 AIE NO B119797		12,000,000	
	7 AIE NO B128397		7,000,000	
	8 AIE NO B128087		6,900,000	
	9 AIE NO B132142		6,000,000	
	10 AIE NO B138810		12,000,000	
	11 AIE NO B126106		7,000,000	
	12 AIE NO B126395		11,600,000	
	13 AIE NO B140541		12,000,000	
1330408	Conditional Grants	AIE NO...		
1330409	Receipt from other Constituency			
	TOTAL		161,367,724	68,000,000
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of Office and General Equipment		-	-
	TOTAL		-	-
	3 OTHER RECEIPTS			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
1400000				

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1410107	Interest Received			-	
1410405	Rents			-	
1420601	Receipts Sale of Tender Documents		187,000	100,000	
	Hire of plant/equipment/facilities		-	-	
	Unutilized funds from PMCs		-	-	
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-	
	TOTAL		187,000	100,000	
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2020 - 2021	2019 - 2020	
			Kshs	Kshs	
2110201	NG-CDFC Basic staff salaries		1,548,629	1,609,545	
	Personal allowances paid as part of salary				
2110301	House allowance		-	-	
2110314	Transport allowance		-	-	
2110320	Leave allowance		124,901	-	
2710120	Gratuity-contractual employees		1,257,488	-	
2120101	Employer Contributions Compulsory national social security schemes		19,200	17,600	
	TOTAL		2,950,218	1,627,145	
2200000	5 USE OF GOODS AND SERVICES				
	Description		2020 - 2021	2019 - 2020	
			Kshs	Kshs	
2210100	Utilities, supplies and services		10,000	62,000	
2210101	Electricity		100,000	125,200	
2210102	Water & sewerage charges		100,000	20,000	
2210104	Office rent		-	-	
2210200	Communication, supplies and services		132,142	160,570	
2210300	Domestic travel and subsistence		20,000	34,000	
2210500	Printing, advertising and information supplies & services		410,000	100,000	
2210600	Rentals of produced assets		-	-	
2210700	Training expenses		935,000	-	
2210800	Hospitality supplies and services		-	-	
2210802	Other committee expenses		3,727,500	2,201,000	
2210809	Committee allowance		4,537,083	2,669,000	
2210900	Insurance costs		-	-	
2211000	Specialised materials and services		-	-	

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2211100	Office and general supplies and services		1,279,607	1,348,239
2211200	Fuel , oil & lubricants		-	-
2211300	Other operating expenses		-	-
2211301	Bank service commission and charges		78,495	159,353
2211310	Other Operating Expenses		-	-
2211313	Security operations		-	-
2220100	Routine maintenance - vehicles and other transport equipment		-	-
2220200	Routine maintenance- other assets		-	-
	TOTAL		11,329,827	6,879,362
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
2630204	Transfers to Primary Schools		30,454,107	51,600,468
2630205	Transfers to Secondary Schools		2,759,395	8,607,975
2630206	Transfers to Tertiary Institutions		3,283,064	-
	TOTAL		36,496,565	60,208,443
2640000	7 OTHER GRANTS AND OTHER PAYMENTS			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
2640101	Bursary - Secondary (see attached list)		27,782,500	466,705
2640102	Bursary -Tertiary (see attached list)		20,051,500	5,095,000
2640104	Bursary- Special Schools		-	-
2640105	Mocks & CAT (see attached list)		-	-
	Social Security programmes (NHIF)		-	-
2640507	Security Projects (see attached list)		5,221,240	6,949,990
2640509	Sports Projects (see attached list)		2,951,571	-
2640510	Environment Projects (see attached list)		-	2,180,814
2640200	Emergency Projects (see attached list)		-	-
	TOTAL		56,006,811	14,692,509
3100000	8 ACQUISITION OF ASSETS			
	Non-Financial Assets		2020 - 2021	2019 - 2020
			Kshs	Kshs
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	208,141
3110701	Purchase of Vehicles and Other Transport Equipment		-	-

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3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles and Other Transport Equipment		-	-
	Purchase of Household Furniture and Institutional Equipment			
	Purchase of office furniture and General Equipment		-	-
	Purchase of computers ,printers and other IT equipment's		-	-
	Purchase of ICT Equipment, Software and Other ICT Assets		-	-
	Purchase of Specialized Plant, Equipment and Machinery		-	-
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
	Acquisition of Land		-	-
	Acquisition of Intangible Assets			
	TOTAL		-	208,141
9 Other Payments				
2211310	Strategic Plan		-	-
2211311	ICT Hubs		-	-
				-
	TOTAL		-	-
10A: Bank Balances (cash book bank balance)				
	Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
			Kshs (30/6/2021)	Kshs (30/6/2020)
	Family Bank, Githunguri Branch	A/C no.002000033430	63,617,758	8,473,845
	others		-	-
			-	-
	TOTAL		63,617,758	8,473,845
10B: CASH IN HAND)				
			2020 - 2021	2019 - 2020
			Kshs (30/6/2021)	Kshs (30/6/2020)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	TOTAL		-	-

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			[Provide cash count certificates for each]	
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-
				-
12A Retention				
		2020-2021	2019-2020	
		KShs	KShs	
Retention as at 1st July (A)		-	-	
Retention held during the year (B)		-	-	
Retention paid during the Year (C)		-	-	
Closing Retention as at 30th June D= A+B-C		-	-	
12 B Gratuity				
		2020-2021	2019-2020	
		KShs	KShs	
Gratuity as at 1 st July (A)			0	
Gratuity held during the year (B)		372,610	-	
Gratuity paid during the Year (C)		-	-	
Closing Gratuity as at 30 th June D= A+B-C		372,610	-	
13 BALANCES BROUGHT FORWARD				
		2020- 2021	2019- 2020	
		Kshs (1/7/2020)	Kshs (1/7/2019)	
Bank accounts		8,473,845	23,989,445	
Cash in hand				
Imprest				
TOTAL		8,473,845	23,989,445	
		<i>[Provide short appropriate explanations as necessary]</i>		
14. PRIOR YEAR ADJUSTMENTS				

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		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
Total		-	-	-
<i>**The adjusted balances are not carried down on the face of the financial statement.</i>				
<i>(Entity to provide disclosure on the adjusted amounts)</i>				
Clarification note included				
15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Outstanding Imprest as at 1st July (A)		-	-	
Imprest issued during the year (B)		-	-	
Imprest surrendered during the Year (C)		-	-	
Net changes in accounts receivables (D=A+B-C)		-	-	
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Deposits and Retention as a t 1st July 2019 (A)		-	-	
Deposits and Retention held during the year (B)		-	-	
Deposits and Retention paid during the year ©		-	-	
Closing accounts payable at 30th June (D=A+B-C)		-	-	
17. OTHER IMPORTANT DISCLOSURES				
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Construction of buildings		-	-	
Construction of civil works		-	-	
Supply of goods		-	-	
Supply of services		-	-	
TOTAL		-	-	
17.2: PENDING STAFF PAYABLES (See Annex 2)				

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		2020- 2021	2019- 2020
		Kshs	Kshs
NGCDF Staff		-	-
Others -STAFF GRTUITY		372,610	1,168,788
		-	
		372,610	1,168,788

17.3: UNUTILISED FUNDS (See Annex 3)

		2020- 2021	2019- 2020
		Kshs	Kshs
Compensation of employees		2,118,939	1,742,559.00
Use of goods and services		2,748,816	6,530,914.00
Amounts due to other Government entities (see attached list)		51,761,323	5,783,140.00
Amounts due to other grants and other transfers (see attached list)		50,879,985	62,134,898.00
Acquisition of assets		296,270	296,270.00
Others (<i>specify</i>)		537,304	520,000.00
Funds pending approval		364,000	
TOTAL		108,706,637	77,007,781

17.4: PMC ACCOUNT BALANCES (See Annex 4)

		2020- 2021	2019- 2020
		Kshs	Kshs
PMC account balances (see attached list)		19,178,736	25,397,409
TOTAL		19,178,736	25,397,409

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance	Comments
			30 th June 2021	
NG-CDFC Staff				
1. Ruth W wathika	Secretary	01/01/2008	82,527	
2. Catherine Mirii	Clerical Officer	01/04/2015	44,563	
3. Monicah N Kabucho	Clerical Officer	01/11/2019	93,000	
4. Daniel Kamau	Clerk Of Works	01/06/2018	152,520	
Sub-Total			372,610	
Grand Total			372,610	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees		2,118,939	1,742,559	
Use of goods & services		2,748,816	6,530,914	
Amounts due to other Government entities		51,761,323	5,783,140	
Sub-Total		56,629,078	14,056,613	
Amounts due to other grants and other transfers		50,879,985	62,134,898	
Sub-Total		107,509,063	76,191,511	
Acquisition of assets		296,270	296,270	
Others –ICT Hubs		537,304	520,000	
Sub-Total		108,342,637	77,007,779	
Funds pending approval		364,000	-	
Grand Total		108,706,637	77,007,779	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land		-	-	
Buildings and structures	10,688,082	-	-	10,688,082
Transport equipment		-	-	-
Office equipment, furniture and fittings	1,194,360	-	-	1,194,360
ICT Equipment, Software and Other ICT Assets	795,000	-	-	795,000
Other Machinery and Equipment		-	-	-
Heritage and cultural assets		-	-	-
Intangible assets		-	-	-
Total	12,677,442	-	-	12,677,442

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
Gatitu Primary School	Family	002000035260	8,837	2,406,341.00
Miiri Secondary School	Family	002000036446	1,024	1,261,026.00
Karia Secondary School	Family	002000020613	108	670,788.50
Riamute Primary School	Family	00200025475	-	71,433.00
Kamondo Primary School	Family	002000035258	-	838.40
Njenga Primary School	Family	002000035264	-	888.00
Kiaria High School	cooperative	01141538875500	-	4,995.00
Ngemwa Primary School	Family	002000035261	-	722,871.00
Komothai Primary School	cooperative	01120537990900	-	67,771.00
William Ngiru Gitau(Ikinu Sec) School	Family	002000035259	29,609	757,525.00
Miiri Primary School	Family	002000035529	526	1,352,035.00
Wajenga AP Post	Family	002000028720	299	62,767.00
Gakoe Chiefs Camp	Family	002000036590	212	12,416.00
Njunu Primary School	Family	002000036449	1,758	2,072,823.00
Kagama Primary School	Family	002000036400	6,826	3,143,839.00
Kanjai Primary School	Family	002000036397	179,417	3,042,448.00
Nyaga Primary School	Family	002000035528	-	806,943.00
Ikinu Primary School	Family	002000031310	200	2,672,417.00
Kiaria Primary School	Family	002000036444	1,322	1,130,295.00
Kibichoi Primary School	Family		-	104,646.40
Kanyore Primary School	Family	002000036448	236	1,225,856.00
Ciiko Primary School	Family	002000036401	2,000,145	418
Mukubu Primary School	Family	002000036445	6,120	1,299,542.00
Matuguta Chiefs Camp	Family	002000036591	652	2,506,487.00
Giathieko Primary School	Family	2000037393	10211	
Gataka Primary School	Family	930280942029	4,500,000	
Kindiga Primary School	Family	2000031312	3,416,898	
Githunguri ICT Centre Hall	Family	00200038036	3,283,064	
Ngewa Primary School	Equity	930280956786	1,450,382	
Gathaithi Secondary School	Family	2000037904	1,421,190	
Matuguta Primary School	Family	2000037894	1,421,700	
Kiambururu Primary School		2000037900	1,438,000	
Total			19,178,736	25,397,409.30

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN/HUB/KBU.C/GITHUNGURI CDF/4/1B	i.Unutilized funds as at 30 th June 2019 amounted to Kshs.23, 989,446 as reported under annex 3 to the financial statements and represented by the bank balance as at the year end. However, no disclosure had been provided on the unutilized fund balance under note 15.3 to the financial statements as required by the reporting template	i.Unutilized funds as at 30 th June 2019 amounted to Kshs.23, 989,446- the financial statements has been amended and unutilized funds has been reported in note 15.3.	RESOLVED	RESOLVED
GITHUNGURI NG-CDF/NRB HUB/FS/2017/18/(3)	i.In the annexures, the financial statements indicate that the figures are in Kshs.“ 000” which is not the case, thereby overstating each amount in the annexes.	i.The financial statement has been amended and kshs ‘000’ has been removed in the annexes thereby disclosing the true and fair view of the financial statements.	RESOLVED	RESOLVED
GITHUNGURI NG-CDF/NRB HUB/FS/2017/18/(3)	Under note 15.4 to the financial statements, Project Management Committees (PMCs) balances for financial years 2017/2018 and 2018/2019 amounted to Kshs.1, 486,094 and 31,384,567.02 respectively. It was however noted that these figures were not in agreement with the PMC bank account statements. The total PMC account balances as at 30 th June 2018 and 30 th June 2019 as per the bank statements provided for audit amounted to Kshs.27, 018,028 and Kshs.35, 485,967 respectively.	i.The financial statement has been amended and the correct PMC balances for financial year 2017/2018 disclosed as kshs 27,018,028.00 and kshs 35,485,967.00 for financial year 2018/2019.	RESOLVED	RESOLVED