

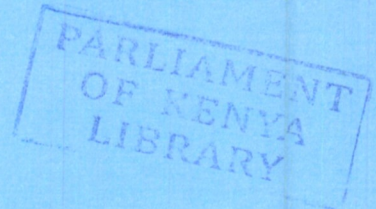
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF



THE NATIONAL ASSEMBLY
PAPERS LAID

THE AUDITOR-GENERAL

DATE: 17 SEP 2019 TUESDAY

TABLED

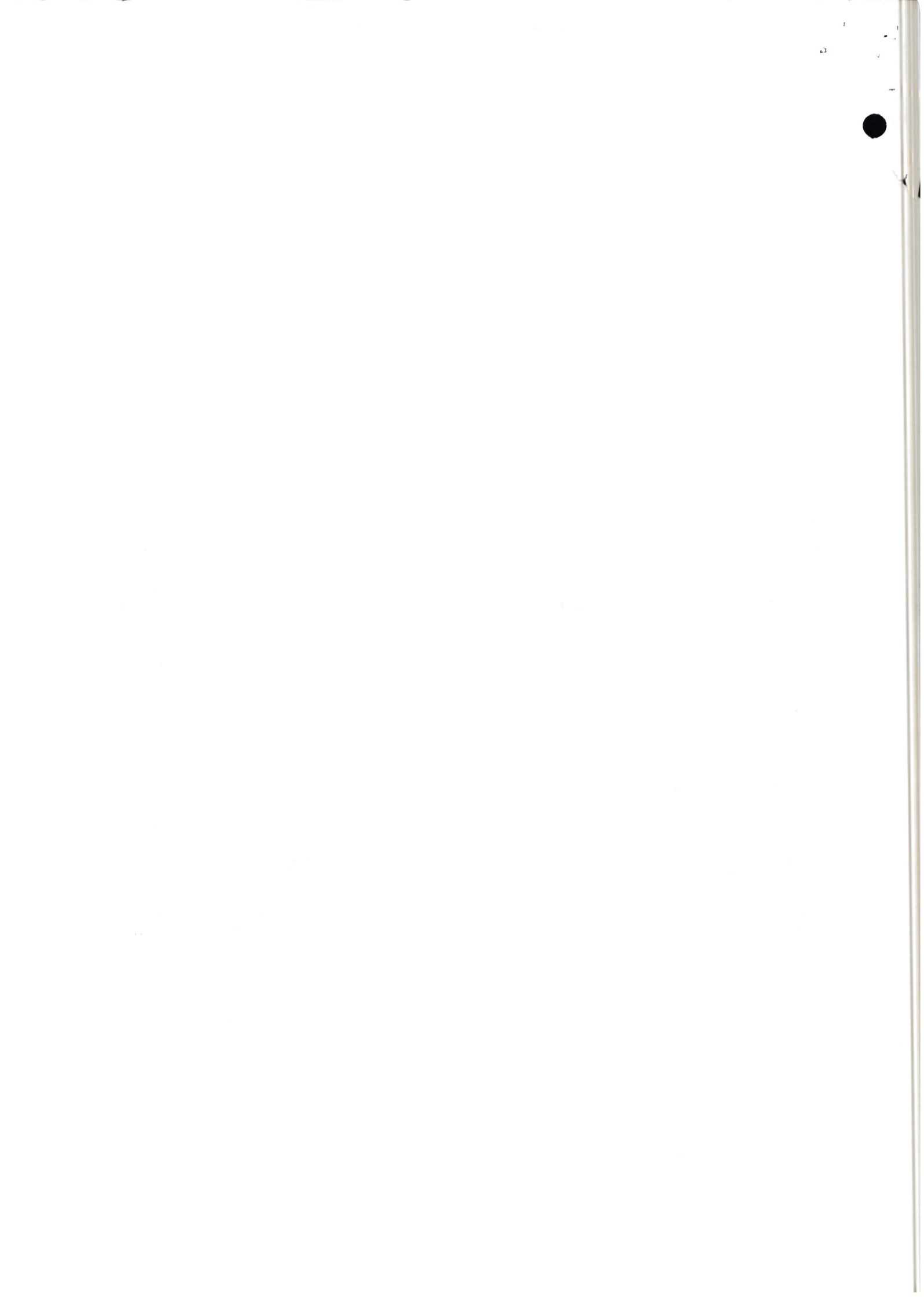
MAJORITY LEADER

ON

A handwritten signature in blue ink, enclosed in a circle, likely belonging to the Majority Leader mentioned in the stamp.

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
GILGIL CONSTITUENCY

FOR THE YEAR
ENDED 30 JUNE 2018





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND GILGIL
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Core Values

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

Reports and Financial Statements

For the year ended June 30, 2018

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 GILGIL 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Miriam Naini
3.	Sub-County Accountant	Martin Thuo
4.	Chairman NGCDFC	John Michuki
5.	Member NGCDFC	Jane Mwaniki

(d) Fiduciary Oversight Arrangements

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

P.O. Box 524
Chief's Office Ground
Gilgil

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

**Reports and Financial Statements
For the year ended June 30, 2018**

(f) NGCDF - GILGIL Constituency Contacts

Telephone:
E-mail: cdfgilgil@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF GILGIL Constituency Bankers

1. Cooperative Bank
P.O. Box 631-20116
GILGIL

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Summary of the budget performance against actual amounts for current year based on economic classification and programmes.

Statement of Receipts and payments 2017/2018 against 2016/2017

F/Y YEAR	RECEIPTS	PAYMENTS	SURPLUS/DEFICIT	Utilization %
2017/2018	84,010,344.80	74,293,303.05	9,717,041.75	87.1%
2016/2017	103,102,942.25	101,779,274.25	1,323,667.50	98.72%

Achievements for the entity



Fig1: Nyondia Primary School Administration Block



Fig: 2 School bus



Fig: 3-Kikopey Secondary school one-bedroomed complete and in use (Staff house)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**



Fig: 4- Muthaiti Secondary School (2 classrooms)

Implementation challenges

Government transition which caused delays in funds disbursements i.e. during the financial year 2017/2018 the Board released the first disbursement in February 2018, however, the absorption rate of the Constituency has been good despite the challenge.

Signed by:


.....
JOHN MICHUKI

CHAIRMAN NGCDF COMMITTEE

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

**Reports and Financial Statements
For the year ended June 30, 2018**

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-GILGIL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-GILGIL Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-GILGIL Constituency further confirms the completeness of the accounting records maintained for the *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.

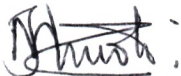
The Accounting Officer in charge of the NGCDF-GILGIL Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

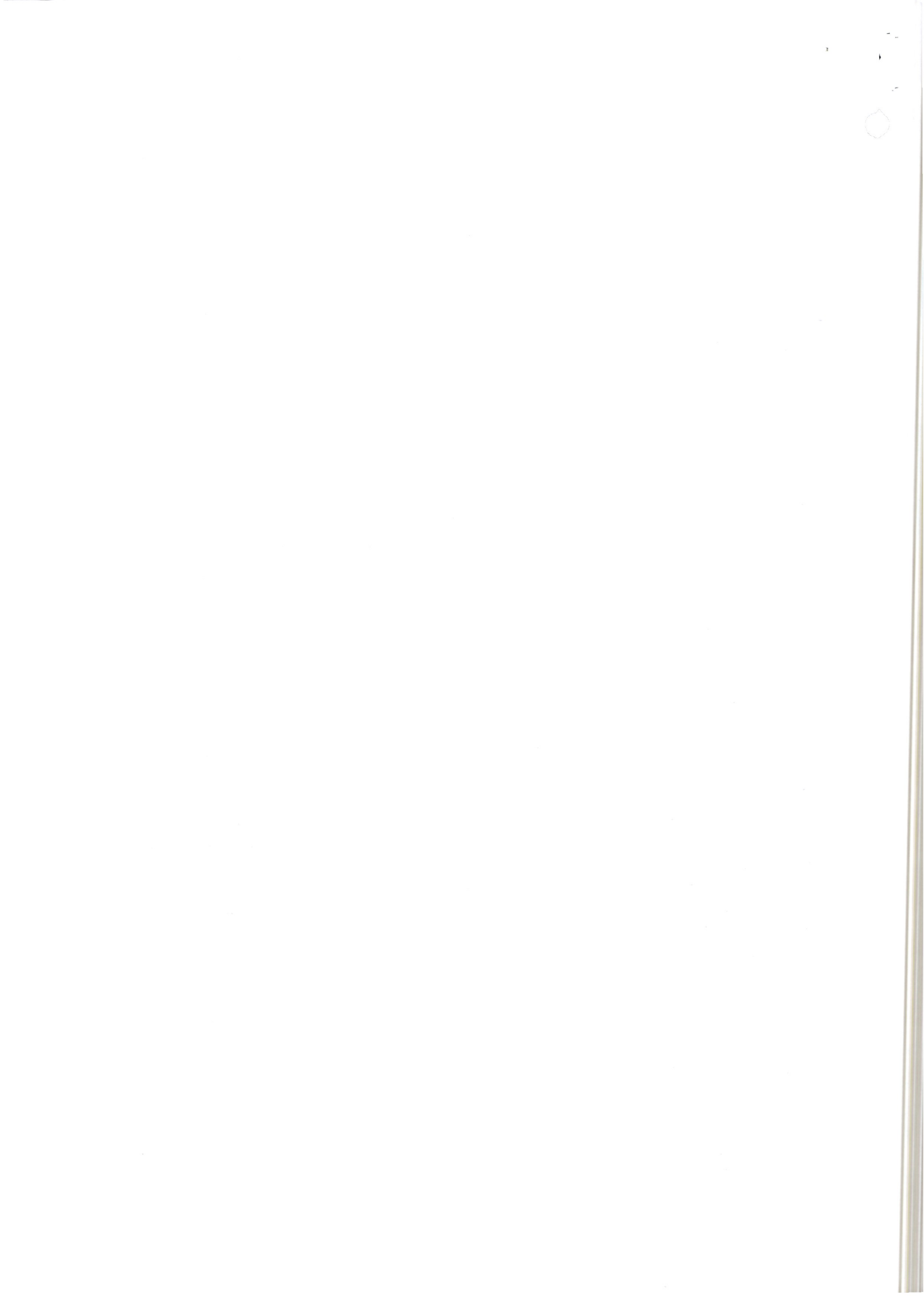
The NGCDF-GILGIL Constituency financial statements were approved and signed by the Accounting Officer on 23/03/ 2019.



Fund Account Manager
Name: Miriam Naini



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



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- GILGIL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Gilgil Constituency set out on pages 9 to 35, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 National Government Constituencies Development Fund – Gilgil Constituency as at 30 June 2018, 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.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Gilgil Constituency in accordance with ISSAI 30 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.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund-
Gilgil Constituency For The Year Ended 30 June 2018*

Other Matter

1. Budgetary Analysis and Performance

The Constituency's budgeted Kshs.98,189,655.14 but received Kshs.84,010,344.80 leading to a variance of Kshs.14,179,310.34. Comparison of budget and actual expenditure revealed overall under expenditure of Kshs.25,220,019.89. Details were as follows: -

Item	2017/2018 Budget Amount (Kshs.)	2017/2018 Actual (Kshs.)	Variance (Kshs.)	Absorption Rate %
Receipts				
Transfer from CDF Board	98,189,655.14	84,010,344.80	14,179,310.34	85.56%
Bal B/f.	1,323,667.50	1,323,667.50	0.00	100.00%
Total Receipts	99,513,322.64	85,334,012.30	14,179,310.34	85.75%
Expenditure				
Compensation of Employees	3,171,374.08	2,636,876.00	534,498.08	83.15%
Use of Goods and Services	6,203,646.74	4,793,792.00	1,409,854.74	77.27%
Transfers to Other Government Units	43,416,321.05	33,676,321.05	9,740,000.05	77.57%
Other Grants and Transfers	46,719,699.02	33,186,314.00	13,533,385.02	71.03%
Acquisition of Assets	2,282.00	0.00	2,282.00	0.00%
Total Expenditure	99,513,322.89	74,293,303.05	25,220,019.89	74.66%

The under expenditure is an indication of either over-budgeting or that the envisaged services were not offered. Budget underutilization could adversely affect service delivery to the residents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Un-Utilized Security Projects

Included under other grants and transfers expenditure of Kshs.33,186,314 is Kshs.5,400,000 in respect to security projects. It was noted that police posts at Langalanga, Thome, Pakawa and Miti Mingi constructed at total cost of Kshs.4,700,000 were either not in use, or connected to essential utilities like water, electricity or fenced hence they remained

unutilized with no value for money. In the circumstances, the propriety of the expenditure could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Internal Control Weaknesses

The Constituency has not embraced use of information technology and there are no measures in place to detect and prevent fraud. Risk assessment is not performed and the management is not in a position to identify individual risks, significance / likelihood of identified risks and the risky areas and therefore the relevant controls have also not been identified and put in place.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Constituency or to cease operations, or have no realistic alternative but to do so.

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 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 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 Constituency's 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 going concern 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 Constituency's ability 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 Constituency 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 Constituency 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi


09 August 2019

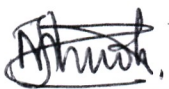
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	84,010,344.80	81,296,553.20
Other Receipts B/F	2	-	21,806,389.05
TOTAL RECEIPTS		84,010,344.80	103,102,942.25
PAYMENTS			
Compensation of employees	3	2,636,876.00	3,184,430.09
Use of goods and services	4	4,793,792.00	4,875,045.08
Transfers to Other Government Units	5	33,676,321.05	43,060,000.00
Other grants and transfers	6	33,186,314.00	50,159,799.58
Acquisition of Assets	7	-	500,000.00
Other Payments		-	-
TOTAL PAYMENTS		74,293,303.05	101,779,274.75
SURPLUS/DEFICIT		9,717,041.75	1,323,667.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GILGIL Constituency financial statements were approved on 22/03 2018 and signed by:


 Fund Account Manager
 Name: Miriam Naini


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

'GILGIL CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2018

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	8	11,040,709.25	1,323,667.50
TOTAL Cash and Cash Equivalent		11,040,709.25	1,323,667.50
Accounts receivables - Outstanding Imprests	9	-	
TOTAL FINANCIAL ASSETS		11,040,709.25	1,323,667.50
FINANCIAL LIABILITIES			
Accounts Payables - Retention	10		
Net Financial Assets		11,040,709.25	1,323,667.50
REPRESENTED BY			
Fund balance b/fwd 1st July...	11	1,323,667.50	21,806,389.05
Surplus/Deficit for the year		9,717,041.75	(20,482,721.55)
Prior year adjustments	12	-	-
NET FINANCIAL POSITION		11,040,709.25	1,323,667.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GILGIL Constituency financial statements were approved on 23/03/ 2019 and signed by:


 Fund Account Manager
 Name: Miriam Naini


 Sub-County Accountant
 Name: Martin Thuo
 ICPAK Member Number: 23 279


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017 - 2018	2016 - 2017
Transfers from CDF Board	1	84,010,344.80	81,296,553.20
Other Receipts	2	-	-
		84,010,344.80	81,296,553.20
Payments for operating expenses			
Compensation of Employees	3	2,636,876.00	3,184,430.09
Use of goods and services	4	4,793,792.00	4,875,045.08
Transfers to Other Government Units	5	33,676,321.05	43,060,000.00
Other grants and transfers	6	33,186,314.00	50,159,799.58
		74,293,303.05	101,279,274.75
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		9,717,041.75	(19,982,721.55)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	-	(500,000.00)
Net cash flows from Investing Activities		-	(500,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		9,717,041.75	(20,482,721.55)
Cash and cash equivalent at BEGINNING of the year	8	1,323,667.50	21,806,389.05
Cash and cash equivalent at END of the year		11,040,709.25	1,323,667.50

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GILGIL Constituency financial statements were approved on 23/07/ 2019 and signed by:


 Fund Account Manager


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilisation Difference e=c-d Kshs	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,344.80	11,379,310.34	98,189,655.14	84,010,344.80	14,179,310.34	85.75
Proceeds from Sale of Assets			-	-	-	-
Other Receipts B/F		1,323,667.50	1,323,667.50	1,323,667.50	-	-
TOTAL	86,810,344.80	12,702,987.84	99,513,322.65	85,344,022.30	14,179,310.34	-
PAYMENTS						
Compensation of Employees	2,883,123.97	288,250.11	3,171,374.08	2,636,876.00	534,498.08	83.15
Use of goods and services	5,029,807.30	1,173,839.44	6,203,646.74	4,793,792.00	1,409,854.74	77.27
Transfers to Other Government Units	36,176,421.05	7,239,900.00	43,416,321.05	33,676,321.05	9,740,000.00	77.57
Other grants and transfers	42,720,992.73	3,998,706.29	46,719,699.02	33,186,314.00	13,533,385.02	71.03
Acquisition of Assets	0.00	2282	2,282.00	0.00	2,282.00	0.00
Other Payments	0	0	0	0	0	0.00
TOTALS	86,810,345.05	12,702,977.84	99,513,322.89	74,293,303.05	25,220,019.84	74.66

The NGCDF-GILGIL Constituency financial statements were approved on 23/03/2019 and signed by:



Fund Account Manager
Name: Miriam Naini



Sub-County Accountant
Name: MARTIN THUO
ICPAK Member Number: 23279

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

VIII. 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-GILGIL Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

GFS CODES				
	TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2017 - 2018	2016 -2017
			Kshs	Kshs
1330407	Normal Allocation	A829556		4,094,827.60
		A855013		36,853,449.00
		A855576		36,910,345.57
		A855661		3,437,931.03
		A855812	5,500,000.00	
		A892823	37,905,172.00	
		A856825	21,000,000.00	
		A896901	19,605,172.80	
1330408	Conditional grants			-
1330409	Receipt from other Constituency	AIE NO...		-
	TOTAL		84,010,344.80	81,296,553.20

2. OTHER RECEIPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	0	0
Other receipts (b/f)	0	21,806,389.05
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

3. COMPENSATION OF EMPLOYEES

2110000	COMPENSATION OF EMPLOYEES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,246,292.00	1,539,992.09
2110202	Basic wages of casual labour			
	Personal allowances paid as part of salary			
2110301	House allowance		231,800.00	270,000.00
2110314	Transport allowance		247,000.00	288,000.00
2110320	Leave allowance		24,000.00	28,000.00
2110326	Other personnel payments			
2120101	Employer contribution to NSSF		13,200.00	15,600.00
2710120	gratuity		874,584.00	1,042,838.00
	Total		2,636,876.00	3,184,430.09

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
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4. USE OF GOODS AND SERVICES

2200000	USE OF GOODS AND SERVICES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2210100	Utilities, supplies and services		-	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		40,000.00	20,000.00
2210300	Domestic travel and subsistence		162,800.00	224,000.00
2210500	Printing, advertising and information supplies & services		-	-
2210600	Rentals of produced assets		-	-
2210700	Training expenses		868,000.00	1,474,860.00
2210800	Hospitality supplies and services		240,000.00	416,650.46
2210802	Other committee expenses		861,000.00	925,000.00
2210809	Committee allowance		1,224,000.00	1,041,400.00
2210900	Insurance costs			
2211000	Specialised materials and services			
2211100	Office and general supplies and services		541,932.00	373,134.62
2211200	Fuel ,oil & lubricants		600,000.00	400,000.00
2211300	Other operating expenses		256,060.00	
			-	
	Total		4,793,792.00	4,875,045.08

GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

2630200	TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2630204	Transfers to primary schools		19,590,000.00	25,760,000.00
2630205	Transfers to secondary schools		12,750,000.00	9,850,000.00
2630206	Transfers to Tertiary institutions		1,036,421.05	6,000,000.00
2630207	Transfers to Health institutions		299,900.00	1,450,000.00
	TOTAL		33,676,321.05	43,060,000.00

6. OTHER GRANTS AND OTHER PAYMENTS

	Description		2017 - 2018	2016 - 2017
			Kshs	Kshs
2640101	Bursary -Secondary		11,039,914.00	19,918,981.00
2640102	Bursary -Tertiary		10,709,500.00	7,923,410.00
2640104	Bursary-Special schools			535,000.00
2640504	water		-	500,000.00
2640507	Security		5,400,000.00	7,121,038.48
2640509	Sports		-	2,925,600.00
2640510	Environment		700,000.00	2,837,942.50
2640200	Emergency Projects (specify)		2,900,000.00	7,212,219.60
3110701	vehicle		36,900.00	704,958.00
2211310	strategic Plan		2,400,000.00	480,650.00
2211311	Constituency Innovation Hubs		-	
	Total		33,186,314.00	50,159,799.58

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
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For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	500,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	500,000.00

GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Bank Accounts (cash book bank balance)

Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency		2017 - 2018	2016 - 2017
	Account Number	Kshs (30/6/2018)	Kshs (30/6/2017)
<i>cooperative Bank, A/C No. 01141404366300</i>		11,040,709.25	1,323,667.50
		-	-
Total		11,040,709.25	1,323,667.50

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OUTSTANDING IMPRESTS

OUTSTANDING IMPRESTS			
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>
			-
10. Retention			
Supplier/Contractor	PV no	2017 - 2018	2016 - 2017
11. BALANCES BROUGHT FORWARD			
		2017 - 2018	2016 - 2017
		Kshs	Kshs
		(1/7/2017)	(1/7/2016)
Bank accounts		1,323,667.50	21,806,389.05
Cash in hand		-	-
Imprest		-	-
Total		1,323,667.50	21,806,389.05

12. PRIOR YEAR ADJUSTMENTS

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
Total	0	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 GILGIL CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. OTHER IMPORTANT DISCLOSURES

13.1 UNUTILIZED FUNDS (See Annex 1)

**13.1: UNUTILIZED FUNDS
 (See Annex 1)**

		Kshs	Kshs
Amounts due to other Government entities (see attached list)		920,215.25	838,505.50
Amounts due to other grants and other transfers (see attached list)		4,835,184.80	476,880.00
Others (specify)		5,285,309.20	8,282.00
		11,040,709.25	1,323,667.50

13.2: PMC account balances (See Annex 3)

13.2: PMC ACCOUNT BALANCES (See Annex 3)		Kshs	Kshs
PMC account balances (see attached list)		31,140,234.24	6,770,864
TOTAL		31,140,234.24	6,770,864

13.3: AMOUNTS DUE FROM THE BOARD		Kshs	Kshs
TOTAL			

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - GILGIL
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

ANNEX 1 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17
Compensation of employees		534,497.72	288,250.11
committee allowance		101,820.68	
Use of goods & services		283,896.85	206,201.12
Amounts due to other Government entities			100,000.00
	Health		299,900
Sub-Total		920,215.61	894,351.23
Amounts due to other grants and other transfers			
	Emergency	1,751,373.52	82,408.00
	Sports	1,758,523.91	22,317.01
	Environment	1,274,601.90	238,395.00
	Water	33,327.30	33,327.30
	Bursary	41.17	46,216.27
	Vehicle	17,317.00	54,217.00
Sub-Total		4,835,184.80	476,880.58
Acquisition of assets			

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2018

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17
Others (specify)	Strategic Plan	606,000.00	6,000.00
	Constituency Innovation HUBs	4,677,027.20	
	Constituency office	2,282.00	2,282.00
Sub-Total		5,285,309.20	8,282.00
Grand Total		11,040,709.25	1,323,667.50

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)
 Reports and Financial Statements
 For the year ended June 30, 2018

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/2018
Land				
Buildings and structures	11,300,000.00			11,300,000.00
Transport equipment	6,600,740.00			6,600,740.00
Office equipment, furniture and fittings	2,416,718.00			2,416,718.00
ICT Equipment, Software and Other ICT Assets	781,000.00			781,000.00
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	21,098,458.00			21,098,458.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - GILGIL**Reports and Financial Statements****For the year ended June 30, 2018 (Kshs)****ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2018**

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
GATUNDU SPRINGS	COOPERATIVE	1141404214700	129.00	129.00
GAKUHA SPRINGS	COOPERATIVE	1141404212000	655.00	50,255.00
CHAMUKA SPRINGS	COOPERATIVE	1141404198200	795.00	795.00
NGECHO SPRINGS	COOPERATIVE	1141404215200	345.00	189,325.00
NGOMONGO PRIMARY SCHOOL	COOPERATIVE	1141404867000	815.65	815.65
ST PATRICKS PRIMARY SCHOOL	COOPERATIVE	1139115880900	657.50	657.50
GILGILTEACHERS PRIMARY SCHOOL	COOPERATIVE	1139404607500	2,248.50	3,748.50
THUGUNUI PRIMARY SCHOOL	COOPERATIVE	1141404435500	600,519.00	19,019.00
KASAMBARA PRIMARY SCHOOL	COOPERATIVE	1141404964800	800.50	750.50
ITHERERO PRIMARY SCHOOL	COOPERATIVE	1141403477400	1,020.50	1,020.50
KAPKURES PRIMARY SCHOOL	COOPERATIVE	1141404494100	335.00	21,335.00
KOLIFAR PRIMARY SCHOOL	COOPERATIVE	1141404897100	836.50	836.50
OLJORAI PRIMARY SCHOOL	COOPERATIVE	1141404870600	498,719.50	3,519.50
EBURRU PRIMARY SCHOOL	COOPERATIVE	1141404499200	325.00	325.00
CURA PRIMAR SCHOOL	COOPERATIVE	1139118612400	360,414.12	17,884.13
TWENDANE PRIMARY SCHOOL	COOPERATIVE	1141404461700	171,025.00	1,025.00
NUTHU PRIMARY SCHOOL	COOPERATIVE	1141403470400	792.00	1,012.50
MWEGA PRIMARY SCHOOL	COOPERATIVE	1141404492800	265.00	51,965.00
NGUMO PRIMARY SCHOOL	COOPERATIVE	1141404213300	902.00	902.00
KOMOTHAI PRIMARY SCHOOL	COOPERATIVE	1141404504900	564.00	328,260.00

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)
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PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
KARUNGA PRIMARY SCHOOL	COOPERATIVE	1139118637600	1,148.70	1,148.70
MARULA PRIMARY SCHOOL	COOPERATIVE	1139118888900	2,277.50	2,277.50
NORTHKARATI PRIMARY SCHOOL	COOPERATIVE	1141404483000	530.00	530.00
KANGARI PRIMARY SCHOOL	COOPERATIVE	1139119411200	525.00	525.00
MUGAA PRIMARY SCHOOL	COOPERATIVE	1139115877200	172,631.85	2,631.85
OLESULTAN PRIMARY SCHOOL	COOPERATIVE	1139116887400	1,731.50	1,731.50
MURIRICUA PRIMARY SCHOOL	COOPERATIVE	1141404422500	701,325.80	153,565.80
MBOMBO PRIMARY SCHOOL	COOPERATIVE	1141404482600	74.00	913,892.00
MUTHAITI PRIMARY SCHOOL	COOPERATIVE	1139118627500	1,542.95	1,542.95
NDERIT PRIMARY SCHOOL	COOPERATIVE	1141404115400	25.00	25.00
KIGOGO PRIMARY SCHOOL	COOPERATIVE	1139115885700	607.26	23,557.26
UTUMISHI PRIMARY SCHOOL	COOPERATIVE	1141403512900	1,176.50	1,176.50
MUNANDA PRIMARY SCHOOL	COOPERATIVE	1141404862600	493.50	493.50
GILGIL GITARE ROAD	COOPERATIVE	1141404925500	1,622.50	1,622.50
OLBEGI BRIDGE	COOPERATIVE	1141404804900	532.50	532.50
MALEWA PRIMARY SCHOOL	COOPERATIVE	1139118878600	723.00	788,577.00
OLDUBEI PRIMARY SCHOOL	COOPERATIVE	1141404291800	225.00	225.00
KANORERO PRIMARY SCHOOL	COOPERATIVE	1141403513800	2,114,282.50	14,282.50
TANGITANO PRIMARY SCHOOL	COOPERATIVE	1141403514000	7,624.50	7,624.50
ELEMENTAITA PRIMARY SCHOOL	COOPERATIVE	1141118891900	1,010.50	1,010.00
KIAMBOGO TOWNSHIP PRIMARY SCHOOL	COOPERATIVE	1141403451400	1,905,430.50	5,430.50
CHEMICHEMI PRIMARY SCHOOL	COOPERATIVE	1141403478700	900,271.50	271.50

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2018

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
NUTHU PRIMARY SCHOOL	COOPERATIVE	1141403470400	792.50	1,012.50
ST JOHNS PRIMARY SCHOOL	COOPERATIVE	1139404801700	52.50	52.50
KIUNGURURIA PRIMARY SCHOOL	COOPERATIVE	1141404954200	3,637.50	35,137.50
GILGIL HIGHWAY PRIMARY SCHOOL	COOPERATIVE	1139118881700	957,825.00	648.00
CEDER PRIMARY SCHOOL	COOPERATIVE	1141403484900	222.50	222.50
MBOMBO WATER	COOPERATIVE	1134403455400	467.50	467.50
GITARE CENTRE WATER	COOPERATIVE	1134404600500	1,285.50	1,285.50
NGEWACHO WATER PROJECT	COOPERATIVE	1134404691600	5,195.60	406,325.60
NYODIA WATER PROJECT	COOPERATIVE	1134403488500	1,662.50	1,662.50
CHURA WATER PROJECT	COOPERATIVE	1141404370200	404.00	1,054,750.00
MUNANDA POLICE POST	COOPERATIVE	1141115264300	236.35	236.35
TARAMBETE CHIEF	COOPERATIVE	1141403519900	401,060.00	291.50
KONGASIS AP L & CHIEF	COOPERATIVE	1141403516500	7,312.50	7,312.50
JAICA POLICE POST	COOPERATIVE	1141404741500	7,945.50	7,945.00
NYAMACHOMA POLICE POST	COOPERATIVE	1141403516500	77.50	77.50
GILGIL CHIEFS CAMP	COOPERATIVE	1141403520000	780.95	780.95
KASAMBARA CHIEFS OFFICE	COOPERATIVE	1141403519900	291.50	291.50
OCPD OFFICE	COOPERATIVE	1141404944700	136,652.50	352.50
DEPUTY COUNTY COMMISSIONER	COOPERATIVE	1141404462600	205.00	205.00
PIPELINE AP LINE	COOPERATIVE	1141404923800	701,520.50	1,520.50
THOME EBURRU POLICE POST	COOPERATIVE	1141404194200	600,925.00	925.00
KCC COMMUNITY TOILET	COOPERATIVE	1141404616600	3.50	3.50

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2018

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
ELEMENTAITA DISPENSARY	COOPERATIVE	1141115342200	205.00	425.00
KIKOPEY DISPENSARY	COOPERATIVE	1141118052800	429.65	429.65
LANGALANGA DISPENSARY	COOPERATIVE	1141404370601	351.50	351.50
KARUNGA DISPENSARY	COOPERATIVE	1141404629400	469.50	469.50
ELEMENTAITA POLICE POST	COOPERATIVE	1141404420600	4,501.50	4,501.50
GILGIL CONSTITUENCY ICT CENTRE	COOPERATIVE	1141404666300	10,566.55	894,615.50
LANGALANGA CUTURAL CENTRE	COOPERATIVE	1141404213700	985.00	86,415.00
TANGITANO AP POST	COOPERATIVE	1141404871100	101,148.50	55,602.50
KIKOPEY SECONDARY SCHOOL	COOPERATIVE	1141404897000	2,902.50	2,902.50
LAKE ELEMENTAITA SECONDARY SCHOOL	COOPERATIVE	1141404271800	536,425.00	1,325.00
NDERIT SECONDARY SCHOOL	COOPERATIVE	1141404592800	1,155.00	114,435.00
NDOGO SECONDARY SCHOOL	COOPERATIVE	1141404783100	7,945.00	7,945.00
NORTHKARATI SECONDARY SCHOOL	COOPERATIVE	1141404947500	1,801,190.00	1,190.00
MUTHITI SECONDARY SCHOOL	COOPERATIVE	1141404211700	350,056.00	56.00
MURIRICUA SECONDARY SCHOOL	COOPERATIVE	1139115878300	11,343.59	11,343.59
MUGAA SECONDARY SCHOOL	COOPERATIVE	1139403932400	2,360.00	2,360.00
MITIMINGI SECONDARY SCHOOL	COOPERATIVE	1139116481600	703,513.45	3,513.45
KARIANDUSI SECONDARY SCHOOL	COOPERATIVE	1141404468500	380,560.00	2,725.00
NYONDIA PRIMARY SCHOOL	COOPERATIVE	1139118689900	2,410,761.22	1,210,764.55
SONGOLOI PRIMARY SCHOOL	COOPERATIVE	1100118878200	-	10.00
OLEPOLOS PRIMARY SCHOOL	COOPERATIVE	1139404620800	19,497.50	129,252.50
GILGIL SPECIAL SCHOOL	COOPERATIVE	1141404834900	1,800,271.50	271.50

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For the year ended June 30, 2018

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
NYS PRIMARY SCHOOL	COOPERATIVE	1139115881200	1,803,798.50	
NJERU PRIMARY SCHOOL	COOPERATIVE	1141778081000	350.00	
GITARE SECONDARY SCHOOL	COOPERATIVE	1141778086500	441,650.00	
KARIANDUSI PRIMARY SCHOOL	COOPERATIVE	1141404468500	502,725.00	
NGETETI PRIMARY SCHOOL	COOPERATIVE	1141778087900	289,325.00	
KAGUMO PRIMARY SCHOOL	COOPERATIVE	1141404224500	602,816.00	2,816.00
GATAMAIYU SECONDARY SCHOOL	COOPERATIVE	1141778080400	1,800,000.00	-
EBURRU SECONDARY SCHOOL	COOPERATIVE	1141778125500	700,000.00	
MITIMINGI POLICE POST	COOPERATIVE	1141778120700	1,700,000.00	
LANGALANGA POLICE POST	COOPERATIVE	1141778125200	1,700,000.00	
KONGASIS PRIMARY SCHOOL	EQUITY	770262857448	800.30	800.30
OLE SIRUA PRIMARY SCHOOL	EQUITY	770262541599	1,947.00	1,947.00
CYPRESS PRIMARY SCHOOL	EQUITY	770262810761	100,066.00	286.85
NAGUM PRIMARY SCHOOL	EQUITY	770263143054	8,414.00	8,414.05
MELI PRIMARY SCHOOL	EQUITY	770262875226	59,339.00	59.55
OLBEGI PRIMARY SCHOOL	EQUITY	770262649404	630.00	630.00
GILGIL DEB PRIMARY SCHOOL	EQUITY	770263323420	52,898.70	516.70
GILGIL TOWNSHIP PRIMARY SCHOOL	EQUITY	770263314315	2,611.00	2,611.00
MOROP PRIMARY SCHOOL	EQUITY	770262810064	99,678.65	283.65
CHOKERERIA POLICE POST	EQUITY	770262520063	354.00	354.00
LANGALANGA CHIEFS CAMP	EQUITY	770262379444	3,169.50	3,169.50
ELEMENTAITA DIVISION DO	EQUITY	770263450156	511.00	511.00

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)
Reports and Financial Statements
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PMC	BANK	ACCOUNT NO.	BANK BALANCE 2017/2018	BANK BALANCE 2016/2017
KASARANI DISPENSARY	EQUITY	770262811919	779.70	779.70
GILGIL GIRLS HIGH SCHOOL	EQUITY	770263950393	1,050,051.00	1,821.00
NYONDIA SECONDARY SCHOOL	EQUITY	770268480377	1,395.00	1,395.00
NGETETI SECONDARY SCHOOL	EQUITY	770263431233	807.00	807.00
LADY ANN DELAMERE SECONDARY SCHOOL	EQUITY	770262428124	111.00	111.00
ECHARIRIA SECONDARY SCHOOL	EQUITY	770263964222	58,835.00	58,835.00
GILGILTOWN SECONDARY SCHOOL	EQUITY	770262750058	690,402.20	19,062.20
DEB PRIMARY SCHOOL	EQUITY	770263323420	700,000.00	
MURINDU PRIMARY SCHOOL	EQUITY	770262419843	333,600.00	
			31,140,234.24	6,773,874.48

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2018

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)
1	Kasarani Dispensary	Followed up with County government to assign doctors for it to be functional and have promised to do so	MIRIAM NAINI (FUND MANAGER)	RESOLVED	
2	Bursary expenditure	The report for the same have been availed. The students files also available for the same	MIRIAM NAINI (FUND MANAGER)	RESOLVED	

NATIONAL GOVERNMENT ENTITY - (GILGIL CONSTITUENCY)
Reports and Financial Statements
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TRIAL BALANCE AS AT 30TH JUNE 2018			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	11,040,709.25	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,636,876.00	
	Use of goods and services	4,793,792.00	
	Transfers to Other Government Units	33,676,321.05	
	Other grants and transfers	33,186,314.00	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		84,010,344.80
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		-
	Fund Balance b/f		1,323,667.50
TOTAL		85,334,012.30	85,334,012.30