

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2022	DAY: Wed.
TABLED BY:	The Majority Whip Hon. E. Wangwe, MP
CLERK-AT THE TABLE:	Benson Iwajiu.

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

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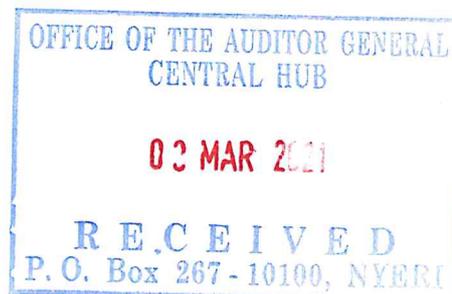


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - OTHAYA
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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 NG CDF OTHAYA Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mburu Ngugi
2.	Sub-County Accountant	Duncan M Kairira
3.	Chairman NG CDFC	Muthoga Ngera
4.	Member NG CDFC	Hellen Mwangi

(d) Fiduciary Oversight Arrangements

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

P.O. Box 85-10106
Othaya
Othaya NG-CDF Office
Othaya, KENYA



(f) NG CDF OTHAYA Contacts

Telephone: (254) 722423362
E-mail: othaya@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NG CDF OTHAYA Bankers

Kenya Commercial Bank
Othaya Branch
P.O.Box 201-10106,
Othaya Kenya

(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

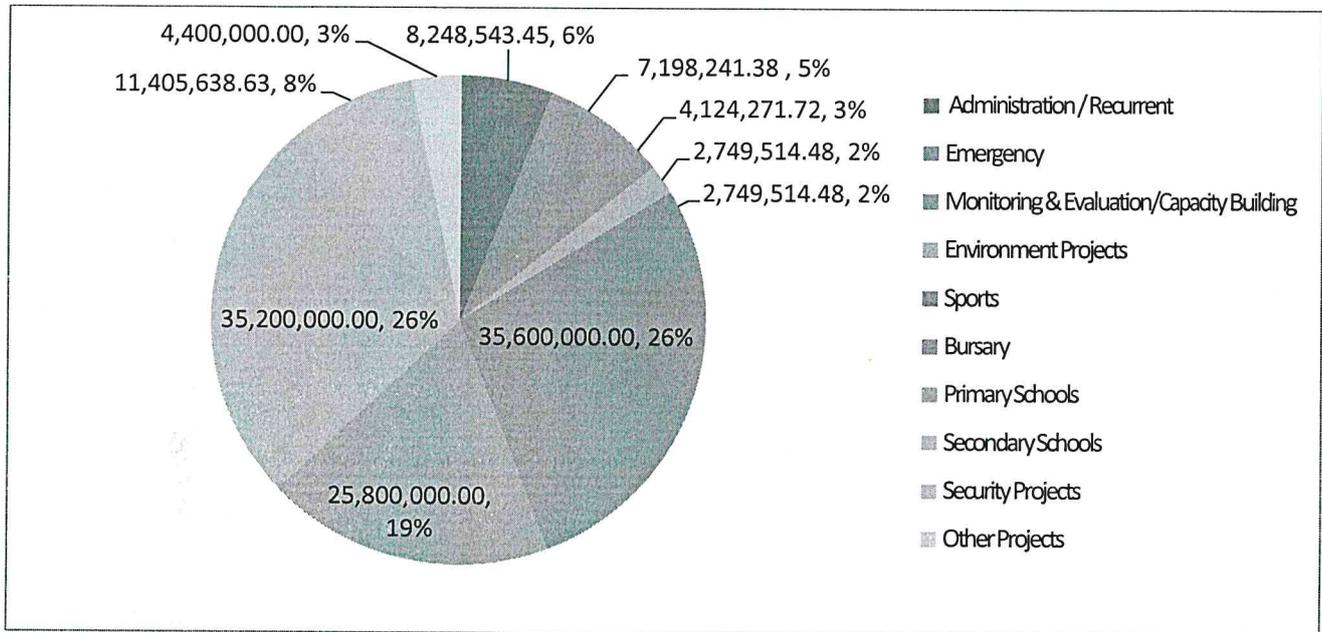
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)
OTHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It is my pleasure to deliver the Chairman’s report for NG-CDF Othaya for the financial year 2019/2020.

In the financial year 2019/20 NG-CDF Othaya total allocation was Ksh 137,475,724 out of which Ksh 68,000,000 was received from the board, the funds were disbursed to various projects with the education sector taking a large percentage of the allocation as shown in the pie chart below.

2019/2020 BUDGET



The NG-CDF board should rationalize projects costs through some standardized national and regional projects costs ceilings and ensure funds are disbursed on time.

Last year was a difficult period with covid 19 affecting our operations. The delays in disbursements caused delays in implementation of projects.

In closing, I would also like to thank the NG-CDF committee and NG-CDF staff of Othaya for their continued dedication to our purpose of transforming the constituency.


Muthoga Ngera

CHAIRMAN NG CDF 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 NG CDF-Othaya Constituency's 2018-2022 plan are:

- a) Provide conducive environment for learning and improved educational performance in the constituency.
- b) Supporting the youth in sports and cultural activities at both school and community levels by encouraging youth group's formation as forums for identifying and promoting local talents in sports, sponsoring sports tournaments and cultural events.
- c) Providing ultimate security and safety for communities living in Othaya constituency through constructing and refurbishing of sub -county security and administrative infrastructures.

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	Provide conducive environment for learning	Increased enrolment in primary schools and improved transition.	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 19/20 we increased number of laboratories from 5 to7.
Sports	Supporting the youth in sports and cultural activities at both school and community levels	Reduce drugs and substance abuse through sports.	Number of youth groups benefitting from the sports programme.	In FY 19/20 we funded sports activities in all wards.
Security	Providing ultimate security and safety for communities living in Othaya constituency	Increased safety	Number of sub -county security and administrative infrastructures.	In FY 19/20 we renovated 11 Security and administrative offices

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

The Othaya NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

2. Environmental performance

Our environment policy strives to Comply with all relevant environmental legislation, regulations and approved codes of practice

Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water

3. Employee welfare

Employees are employed on on a renewable contract basis. Such employees are eligible for employee benefits in line with the statutory requirements.

4. Market place practices

The tendering process is competitive and inline with public procurement and disposal act.

5. Community Engagements

The local community is involved in project implementation where they provide casual labour and materials that are locally available.

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

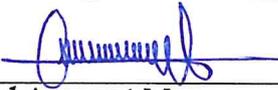
The Accounting Officer in charge of the NG CDF-OTHAYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020.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

The Accounting Officer in charge of the NG CDF-OTHAYA 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, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG CDF-OTHAYA 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 NG CDF-OTHAYA 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 NG CDF-OTHAYA Constituency financial statements were approved and signed by the Accounting Officer on 11/09/ 2020.



Fund Account Manager
Mburu Ngugi



Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Othaya Constituency set out on pages 9 to 43, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Othaya Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The annual report and financial statements prepared and presented for audit had the following anomalies;

- i. The summary statement of appropriation - recurrent and development combined reflects transfers from NGCDF Board under final budget column amounting to Kshs.208,691,047. However, a casting error of Kshs.108,000 was noted resulting to correct final budgeted amount of Kshs.208,799,047.
- ii. The summary statement of appropriation - recurrent and development combined reflects unallocated Appropriation in Aid under budget utilization difference column amounting to Kshs.238,000. However, a casting error of Kshs.238,000 was noted resulting to nil amount for unallocated Appropriation in Aid.

- iii. The statement of receipts and payments reflects compensation of employees' amounting to Kshs.1,948,847 for 2018/2019 financial year while Note 4 to the financial statements reflects compensation of employees' amount of Kshs.1,946,847 for the comparative year. The variance of Kshs.2,000 was not reconciled.
- iv. Note 5 to the financial statements reflects use of goods and services expenditure of Kshs.10,153,181. However, a casting error of Kshs.320,031 was noted resulting to correct use of goods and services amounting to Kshs.9,833,150.
- v. The statement of assets and liabilities reflects nil balance for gratuity under accounts payable for both financial years. However, Note 12B to the financial statements reflects gratuity balance of Kshs.511,990 and Kshs.649,009 for 2019/2020 and 2018/2019 financial years respectively.

Consequently, the accuracy and completeness of the financial statements 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 - Othaya Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Unresolved Prior Year Matters

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

2. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.208,929,047 and Kshs.132,861,322 respectively, resulting to an underfunding amounting to Kshs.76,067,725 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.208,929,046 and Kshs.105,733,568 respectively, resulting to under expenditure of Kshs.103,195,478 or 49% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government units amounting to Kshs.65,775,280 which includes an amount of Kshs.32,616,280 in respect of transfers to secondary schools. However, the following observations were made:

1.1 Unutilized Funds - Gakuyu Secondary School Project

The transfers to secondary schools expenditure of Kshs.32,616,280 includes an amount of Kshs.3,000,000 disbursed to Gakuyu Secondary School for construction of a dining hall. However, the funds were not utilized as at the time of audit in February, 2021. No explanation was provided for the failure to utilize the funds.

1.2. Incomplete Projects and Poor Workmanship

The transfers to secondary schools expenditure of Kshs.32,616,280 includes an amount of Kshs.7,150,000 disbursed to four (4) secondary schools within the Constituency in respect of implementation of various projects. However, physical inspection of the projects carried out in February, 2021 showed that although the respective amounts for each project were paid in full, the projects were not completed and others were not undertaken as per the required standards due to poor workmanship.

In the circumstances, value for money was not realized from the incomplete projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Fund to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

11 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	116,340,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>238,000</u>	<u>108,000</u>
TOTAL RECEIPTS		116,578,876	108,892,483
PAYMENTS			
Compensation of employees	4	2,642,664	1,948,847
Use of goods and services	5	10,153,181	4,677,092
Transfers to Other Government Units	6	65,775,280	59,780,000
Other grants and transfers	7	25,062,553	40,146,030
Acquisition of Assets	8	1,499,891	-
Other Payments	9	<u>600,000</u>	<u>4,677,027</u>
TOTAL PAYMENTS		105,733,568	111,228,996
SURPLUS/(DEFICIT)		<u>10,845,308</u>	<u>(2,336,513)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG CDF-OTHAYA Constituency financial statements were approved on 11/09/2020 and signed by:

Fund Account Manager
Mburu Ngugi

Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

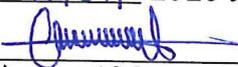
Reports and Financial Statements

For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	27,127,755	16,282,447
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		27,127,755	16,282,447
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		27,127,755	16,282,447
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		<u>27,127,755</u>	<u>16,282,447</u>
REPRESENTED BY			
Fund balance b/fwd	13	16,282,447	20,848,000
Surplus/Deficit for the year		10,845,308	(2,336,513)
Prior year adjustments	14	-	(2,229,040)
NET FINANCIAL POSITION		<u>27,127,755</u>	<u>16,282,447</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG CDF-OTHAYA Constituency financial statements were approved on 11/09/ 2020 and signed by:


Fund Account Manager
Mburu Ngugi


Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

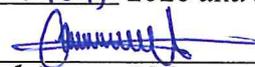
Reports and Financial Statements

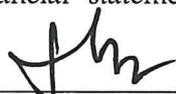
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	116,340,876	108,784,483
Other Receipts	3	<u>238,000</u>	<u>108,000</u>
Total receipts		116,578,876	108,892,483
Payments for operating expenses			
Compensation of Employees	4	2,642,664	1,948,847
Use of goods and services	5	10,153,181	4,677,092
Transfers to Other Government Units	6	65,775,280	59,780,000
Other grants and transfers	7	25,062,553	40,146,030
Other Payments	9	600,000	4,677,027
Total payments		104,233,677	113,458,036
Total Receipts Less Total Payments		12,345,199	(2,336,513)
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	(2,229,040)
		-	-
Net cash flow from operating activities		12,345,199	(4,565,553)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,499,891)	(-)
Net cash flows from Investing Activities		1,499,891	-
NET INCREASE IN CASH AND CASH EQUIVALENT		10,845,308	(4,565,553)
Cash and cash equivalent at BEGINNING of the year	13	<u>16,282,447</u>	<u>20,848,000</u>
Cash and cash equivalent at END of the year		<u>27,127,755</u>	<u>16,282,447</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG CDF-OTHAYA Constituency financial statements were approved on 11/09/2020 and signed by:


 Fund Account Manager
 Mburu Ngugi


 Sub-County Accountant
 Duncan M Kairira
 ICPAK Member Number: 19439

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,475,724	71,323,323	208,691,047	132,623,322	76,067,725	63.6%
Proceeds from Sale of Assets					-	
Other Receipts		238,000	238,000	238,000	-	
PAYMENTS						
Compensation of Employees	3,540,000	1,627,857	5,167,857	2,642,664	2,525,193	51.1%
Use of goods and services Transfers to Other Government Units	8,832,815	6,230,959	15,063,774	10,153,181	4,910,593	67.4%
Other grants and transfers	61,000,000	22,836,349	83,836,349	65,775,280	18,061,069	78.5%
Acquisition of Assets	59,702,909	39,020,157	98,723,066	25,062,553	73,660,513	25.4%
Other Payments	4,400,000	1,500,000	1,500,000	1,499,891	109	100%
Unallocated (A.I.A)			4,400,000	600,000	3,800,000	13.6%
TOTALS	137,475,724	71,453,322	208,929,046	105,733,568	103,195,478	

(a) The other receipts are from sale of tender documents and form part of the AIA.

(b) Transfers from NG-CDF board 63.6% - Funds amounting to Ksh 69,475,724.14 had not been disbursed as at close of the financial year 2019/2020.

(c) The adjustments were funds for the previous financial year 2018/2019 amounting to Ksh 16,282,447 brought forward in the current year Ksh 48,340,875.50 were funds from the previous financial year 2018/2019 disbursed in the current financial year.

The NGCDF-OTHAYA Constituency financial statements were approved on 11/09/2020 and signed by:


Fund Account Manager
Mburu Ngugi


Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,540,000.00	1,176,039.00	5,169,857.00	2,642,664.00	2,769,192.00
1.2 Committee allowances	3,000,000.00	1,351,695.35	4,351,695.35	2,226,400.00	2,324,195.35
1.3 Use of goods and services	1,708,543.45	232,449.03	1,940,992.48	1,334,281.00	688,230.98
Sub-Total		2,760,183.38	11,462,544.83	6,203,345.00	5,781,618.33
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000.00	915,117.89	2,415,117.89	1,173,000.00	1,615,117.89
2.2 Committee allowances	2,200,000.00	1,999,630.34	4,199,630.34	1,985,000.00	3,339,630.34
2.3 Use of goods and services	424,271.72	284,001.77	708,273.49	85,000.00	679,669.99
Sub-Total		3,198,750.00	7,523,021.72	3,243,000.00	5,634,418.22
3.0 Emergency					
Emergency	7,198,241.38	6,640,674.47	13,338,915.85	-	13,338,915.85
Emergency b/f					
Emergency additional					
3.1 Primary Schools					
3.2 Secondary schools					
3.3 Tertiary institutions					
3.4 Security projects					
3.5 others					
Sub-Total	7,198,241.38	6,640,674.47	13,838,915.85	-	13,838,915.85
4.0 Bursary and Social Security					
4.1 Primary Schools					

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

4.2 Secondary Schools	17,000,000.00	0	17,000,000.00	-	-
4.3 Tertiary Institutions	10,000,000.00	2,000,000.00	12,000,000.00	-	12,000,000.00
4.4 Universities					
4.5 Social Security					
4.6 Bursary Special Schools	3,000,000.00	5,886,208.00	8,886,208.00	3,250,000.00	5,886,208.00
4.7 Revision Books	5,600,000.00		5,600,000.00		5,600,000.00
Sub-Total	35,600,000.00	7,886,208.00	43,486,208.00	3,250,000.00	40,636,208.00
5.0 Sports					
5.1 bal b/f					
Sports					
Sub-Total	2,749,514.48	2,180,817.51	4,930,331.99	2,180,680.00	2,749,651.99
6.0 Environment					
6.1 balance b/f 2018/2019					
Gathera Secondary School	171,845.00		171,845.00		171,845.00
Kagere Primary School	171,845.00		171,845.00		171,845.00
Gitugi Primary School	171,845.00		171,845.00		171,845.00
Kagonye Primary School	171,845.00		171,845.00		171,845.00
Mumwe Primary School	171,845.00		171,845.00		171,845.00
Thuti Primary School	171,845.00		171,845.00		171,845.00
Kihuguru Primary School	171,845.00		171,845.00		171,845.00
Irindi Primary School	171,845.00		171,845.00		171,845.00
Mutitu Primary School	171,845.00		171,845.00		171,845.00
Mucharage Primary School	171,845.00		171,845.00		171,845.00
Gathanji Primary School	171,845.00		171,845.00		171,845.00
Kiagumba Primary School	171,845.00		171,845.00		171,845.00
Ruruguti Primary School	171,845.00		171,845.00		171,845.00
Gitundu Primary School	171,845.00		171,845.00		171,845.00
Kirini Primary School	171,845.00		171,845.00		171,845.00
Thunguri Primary School	171,845.00		171,845.00		171,845.00
Sub-Total	2,749,524.48	-	2,749,520.00	-	2,749,520.00
7.0 Primary Schools Projects					
Gikurwe Primary School	500,000.00		500,000.00	500,000.00	-

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

Gathanji Primary School	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00
Gathumbi Primary School	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Gichiche primary school	3,400,000.00	3,400,000.00	3,400,000.00	3,400,000.00
Gitundu Primary School	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Kagongo Primary School	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Kagonye primary school	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Kairuthi Primary school	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Kariko primary school	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Karima primary school	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Kiangumba Primary School	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00
Mucharage Primary School	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Mumbuini primary school	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Ngaru Primary school	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Thunguri primary school	800,000.00	800,000.00	800,000.00	800,000.00
Kiyu primary School	800,000.00	800,000.00	800,000.00	800,000.00
Irindi Primary School	600,000.00	600,000.00	600,000.00	600,000.00
Gichami Primary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Gitundu Primary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Thunguri Primary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Muna-ini Primary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Gitugi Primary School	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
Kamoko Primary School	150,000.00	150,000.00	150,000.00	150,000.00
Miirine Primary School	150,000.00	150,000.00	150,000.00	150,000.00
Gikurwe Primary School	88,200.00	88,200.00	88,200.00	88,200.00
Kagongo Primary School	92,400.00	92,400.00	92,400.00	92,400.00
Kariko Primary School	121,800.00	121,800.00	121,800.00	121,800.00
Kihome Primary School	155,400.00	155,400.00	155,400.00	155,400.00
Mucharage Primary School	126,000.00	126,000.00	126,000.00	126,000.00

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

Mumbu-ini Primary School		163,800.00	163,800.00	163,800.00	163,800.00
Ruruguti Primary School		142,800.00	142,800.00	142,800.00	142,800.00
Ihuririo Primary School		130,200.00	130,200.00	130,200.00	130,200.00
Muirungi Primary School		109,200.00	109,200.00	109,200.00	109,200.00
Gatugi Primary School		184,800.00	184,800.00	184,800.00	184,800.00
Mumwe Primary School		71,400.00	71,400.00	71,400.00	71,400.00
Gichiche Primary School		163,800.00	163,800.00	163,800.00	163,800.00
Mahiga Primary School		88,200.00	88,200.00	88,200.00	88,200.00
Birirthia Primary School		151,200.00	151,200.00	151,200.00	151,200.00
Kihuri Primary School		189,000.00	189,000.00	189,000.00	189,000.00
Wagura Primary School		155,400.00	155,400.00	155,400.00	155,400.00
Thuti Primary School		133,400.00	133,400.00	133,400.00	133,400.00
Gathumbi Primary School		79,800.00	79,800.00	79,800.00	79,800.00
Kiyu Primary School		71,400.00	71,400.00	71,400.00	71,400.00
Witima Primary School		100,800.00	100,800.00	100,800.00	100,800.00
Birirthia Primary School		150,000.00	150,000.00	150,000.00	150,000.00
Kagumo Primary School		180,000.00	180,000.00	180,000.00	180,000.00
Kihome Primary School		100,000.00	100,000.00	100,000.00	100,000.00
Gatugi Primary School		180,000.00	180,000.00	180,000.00	180,000.00
Kihuguru Primary School		180,000.00	180,000.00	180,000.00	180,000.00
Karima Primary School		250,000.00	250,000.00	250,000.00	250,000.00
Sub-Total	25,800,000	9,859,000.00	35,659,000.00	26,159,000.00	9,500,000.00
8.0 Secondary Schools Projects					
Birirthia Girls Secondary School	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00
Gakuyu secondary school	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00

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

Gathera Secondary school	1,000,000.00		1,000,000.00	1,000,000.00	
Gathumbi Secondary school	3,000,000.00		3,000,000.00	3,000,000.00	
Gitugi Mixed Secondary School	3,000,000.00		3,000,000.00	-	3,000,000.00
Irindi Secondary School	4,000,000.00		4,000,000.00	-	4,000,000.00
Kabebero Secondary School	1,200,000.00		1,200,000.00	1,200,000.00	
Kariko Secondary School	2,000,000.00		2,000,000.00	2,000,000.00	
Karima Mixed Day Secondary school	2,000,000.00		2,000,000.00	2,000,000.00	
Kiahagu Secondary School	7,000,000.00		7,000,000.00	-	7,000,000.00
Kihome secondary school	2,000,000.00		2,000,000.00	2,000,000.00	
Mumbui Secondary school	2,500,000.00		2,500,000.00	2,500,000.00	
Ruruguti secondary school	2,500,000.00		2,500,000.00	-	2,500,000.00
Gatugi Day Mixed Secondary School		1,650,000.00	1,650,000.00	1,650,000.00	
Karima Day Mixed secondary School		1,000,000.00	1,000,000.00	1,000,000.00	
Muirungi Secondary School		3,000,000.00	3,000,000.00	3,000,000.00	
Kiamuya Secondary School		950,000.00	950,000.00	1,000,000.00	
Kiahagu Secondary School		2,000,000.00	2,000,000.00	3,000,000.00	
Gitundu Secondary School		1,000,000.00	1,000,000.00	1,000,000.00	
Gitugi Secondary School		1,200,000.00	1,200,000.00	1,200,000.00	
Kihome Secondary School		1,500,000.00	1,500,000.00	1,500,000.00	
Kagonye Secondary School		500,000.00	500,000.00	500,000.00	
Witima Secondary School		316,349.25	316,349.25	316,349.25	
Witima Secondary School		799,930.52	799,930.52	799,930.52	
Sub-Total	85,200,000.00	18,916,279.77	48,116,279.77	32,616,279.77	16,500,000.00
9.0 Tertiary Projects					
Kenya Medical Training College - Othaya		7,000,000.00	7,000,000.00	7,000,000.00	
Sub-Total	7,000,000.00				
10.0 Security Projects					
Gatuyaini A.P post	700,000.00		700,000.00	700,000.00	

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

Gichiche Asst Chiefs Office	2,500,000.00			2,500,000.00	2,500,000.00	-
Kihome chiefs office	3,000,000.00			3,000,000.00	-	3,000,000.00
Othaya chiefs office	200,000.00			200,000.00	-	200,000.00
Itemeini Asst Chief Office	2,000,000.00			2,000,000.00	2,000,000.00	-
Kianganda Ass chiefs office	200,000.00			200,000.00	200,000.00	-
Gathera police post	305,638.63			305,638.63	305,638.63	-
Munyange chiefs office	1,000,000.00			1,000,000.00	1,000,000.00	-
Othaya Police station	500,000.00			500,000.00	500,000.00	-
Othaya DCC residence	1,000,000.00			1,000,000.00	1,000,000.00	-
Gatugi A.P. Post		1,500,000.00		1,500,000.00	1,500,000.00	-
Gathera AP Post		400,000.00		400,000.00	400,000.00	-
Chinga South West Chiefs Office		700,000.00		700,000.00	700,000.00	-
Kiamuya AP Post		2,500,000.00		2,500,000.00	2,500,000.00	-
Waihara A. P. Post		500,000.00		500,000.00	500,000.00	-
Mahiga ACC Office		1,500,000.00		1,500,000.00	1,500,000.00	-
Karima A. P. Post		500,000.00		500,000.00	500,000.00	-
Gathera Assistant chief's office		300,000.00		300,000.00	300,000.00	-
Kianganda Assistant chief's office		400,000.00		400,000.00	400,000.00	-
Chinga North West Chiefs Office		350,000.00		350,000.00	350,000.00	-
Ruruguti AP Camp		800,000.00		800,000.00	800,000.00	-
Witima AP. Lines		1,000,000.00		1,000,000.00	1,000,000.00	-
Witima Police Station		236,000.00		236,000.00	236,000.00	-
Chinga Police Station		415,000.00		415,000.00	415,000.00	-
Kiruga Police Post		174,734.00		174,734.00	174,734.00	-
Munyange Police Station		150,500.00		150,500.00	150,500.00	-
Sub-Total		11,405,638.63		10,450,000.00	21,855,638.63	3,200,000.00
11.0 Acquisition of assets						
11.1 Motor Vehicles						
11.2 Construction of CDF office						

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

11.3 Purchase of furniture and equipment		1,500,000.00		1,499,891.00	109
11.4 Purchase of computers					
Sub-Total		1,500,000.00		1,499,891.00	109
12.0 Others					
12.1 Strategic Plan		3,500,000.00		3,349,500	150,500.00
12.2 Chinga community library	2,000,000.00				
12.3 Othaya Adult & Continuing Education Office	400,000.00			400,000	2,000,000.00
NG-CDF Office	2,000,000.00				
Halls		7,200,000.00			2,000,000.00
A.I.A		238,000.00		200,000	7,000,000.00
Sub-Total	4,400,000.00	10,938,000.20		3,949,500	11,238,000.00
GRAND TOTALS	137,475,724	71,453,322.00		105,733,568	103,195,478

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG CDF-OTHAYA 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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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 services rather than in money or cash terms. These donations may include vehicles, equipment and 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 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 constituency bank account(s) at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO B047304	1		
AIE NO B041186	2	48,340,875.50	
AIE NO B047816	3	4,000,000.00	
AIE NO B104074	4	18,000,000.00	
AIE NO B096637	5	15,000,000.00	
AIE NO B104456	6	7,000,000.00	
AIE NO B005210	1	24,000,000.00	
AIE NO B005295	2		43,405,172.80
AIE NO B047535	3		11,379,310.35
AIE NO B047501	4		12,000,000.00
AIE NO B007451	5		11,000,000.00
AIE NO B005454	6		6,000,000.00
AIE NO B030332	7		15,000,000.00
TOTAL		116,340,876	108,784,483.15

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NATIONAL GOVERNMENT CONSTITUENCIES
OTHAYA CONSTITUENCY
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For the year ended June 30, 2020
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020 Kshs	2018-2019 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	238,000	108,000
Other Receipts Not Classified Elsewhere	-	-
Total	238,000	108,000

4. COMPENSATION OF EMPLOYEES

	2019-2020 Kshs	2018-2019 Kshs
Basic wages of contractual employees	2,060,791	1,819,607
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity – paid	567,573	-
- accrued	-	115,840
Other personnel payments	-	-
Employer contribution to NSSF	14,400	13,400
Total	2,642,664	1,946,847



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services Committee Expenses	394,450	242,790
Electricity	105,203	86,866
Water & sewerage charges	135,760	616,330
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	232,680	85,503
Rentals of produced assets	-	-
Training expenses	1,173,000	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	4,211,400	3,342,500
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Fuel ,oil & lubricants	200,000	258,338
Other operating expenses	-	-
Bank service commission and charges	31,157	44,765
Security operations	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Strategic Plan	3,349,500	-
Total	10,153,181	4,677,092

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	26,159,000	44,780,000
Transfers to secondary schools (see attached list)	32,616,280	15,000,000
Transfers to tertiary institutions (see attached list)	7,000,000	-
Transfers to TIVET (see attached list)	-	-
TOTAL	65,775,280	59,780,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	-	16,019,549
Bursary – tertiary institutions (see attached list)	-	8,850,000
Bursary – special schools (see attached list)	3,250,000	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	19,631,873	9,750,000
Sports projects (see attached list)	2,180,680	1,500,000
Environment projects (see attached list)	-	3,182,231
Emergency projects (see attached list)	-	844,250
Total	25,062,553	40,146,030

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	1,499,891	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,499,891	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
ICT Hub	-	4,677,027
Iria-ini Community Centre	200,000	
Othaya Adult & continuing Education Office	400,000	
	600,000	4,677,027

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Othaya Branch Othaya NG-CDF A/C no.1101548487</i>	27,127,755	16,282,447
Total	27,127,755	16,282,447
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

[Include an annex of the list is longer than 1 page.]

12A. RETENTION

	2019 - 2020 Kshs	2018-2019 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITTY DEPOSITS

	2019 - 2020 Kshs	2018-2019 Kshs
Gideon Karimi Wachira	16,054.90	15,290.44
Joyce Njeri Njagi	30,580.88	201,172.64
Paul Wahome Kanyi	34,671.95	179,959.34
Martin Wamugunda Thuo	159,894.90	89,261.09
Lucy Nyambura Gatutha	159,894.90	89,261.09
Stanley Waichigo Nderitu	110,893.20	133,659.60

Add as appropriate

Total

[Provide short appropriate explanations as necessary]

511,990.73	649,009.80
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Reports and Financial Statements
For the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

	2019-2020 Kshs	2018-2019 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	16,282,447	18,618,960
Total	16,282,447	2,229,040
<i>[Provide short appropriate explanations as necessary]</i>		
	16,282,447	20,848,000

14. PRIOR YEAR ADJUSTMENTS

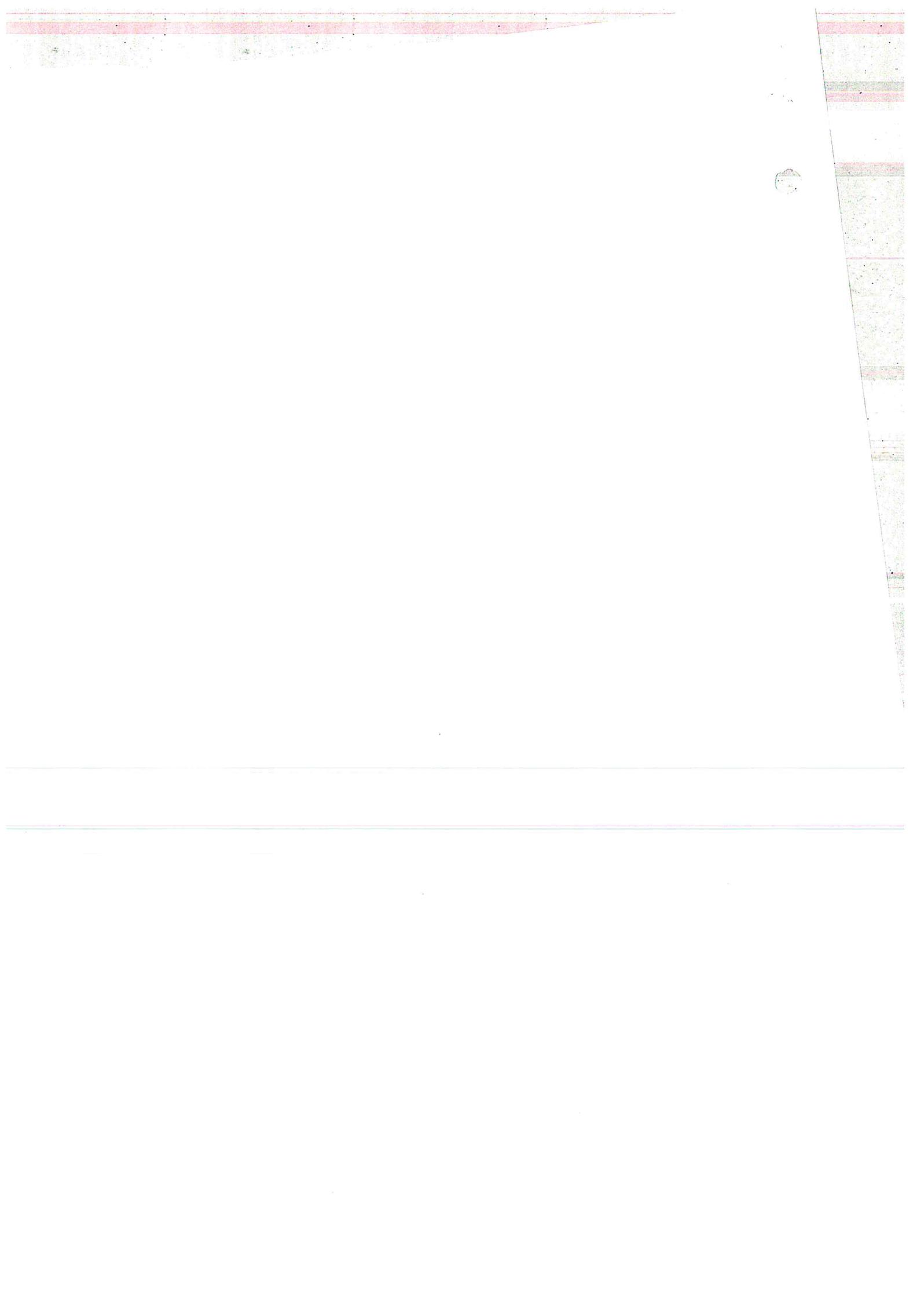
Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	2,229,040
	-	-	-
	-	-	2,229,040

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	~	~
Construction of civil works	~	~
Supply of goods	~	~
Supply of services	~	~
	~	~

17.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NG CDFC Staff	~	~
Others (<i>specify</i>)	~	~
	~	~

17.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,525,193	1,629,857
Use of goods and services	4,910,593	6,706,828
Amounts due to other Government entities (see attached list)	18,061,069	22,836,349
Amounts due to other grants and other transfers (see attached list)	73,660,513	38,242,287
Acquisition of assets	109	~
Others (<i>specify</i>)	3,800,000	~
Unallocated A.I.A	238,000	~
	103,195,478	69,415,321

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	46,610,880.35	11,438,928.45
	46,610,880.35	11,438,928.45

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY
Reports and Financial Statements
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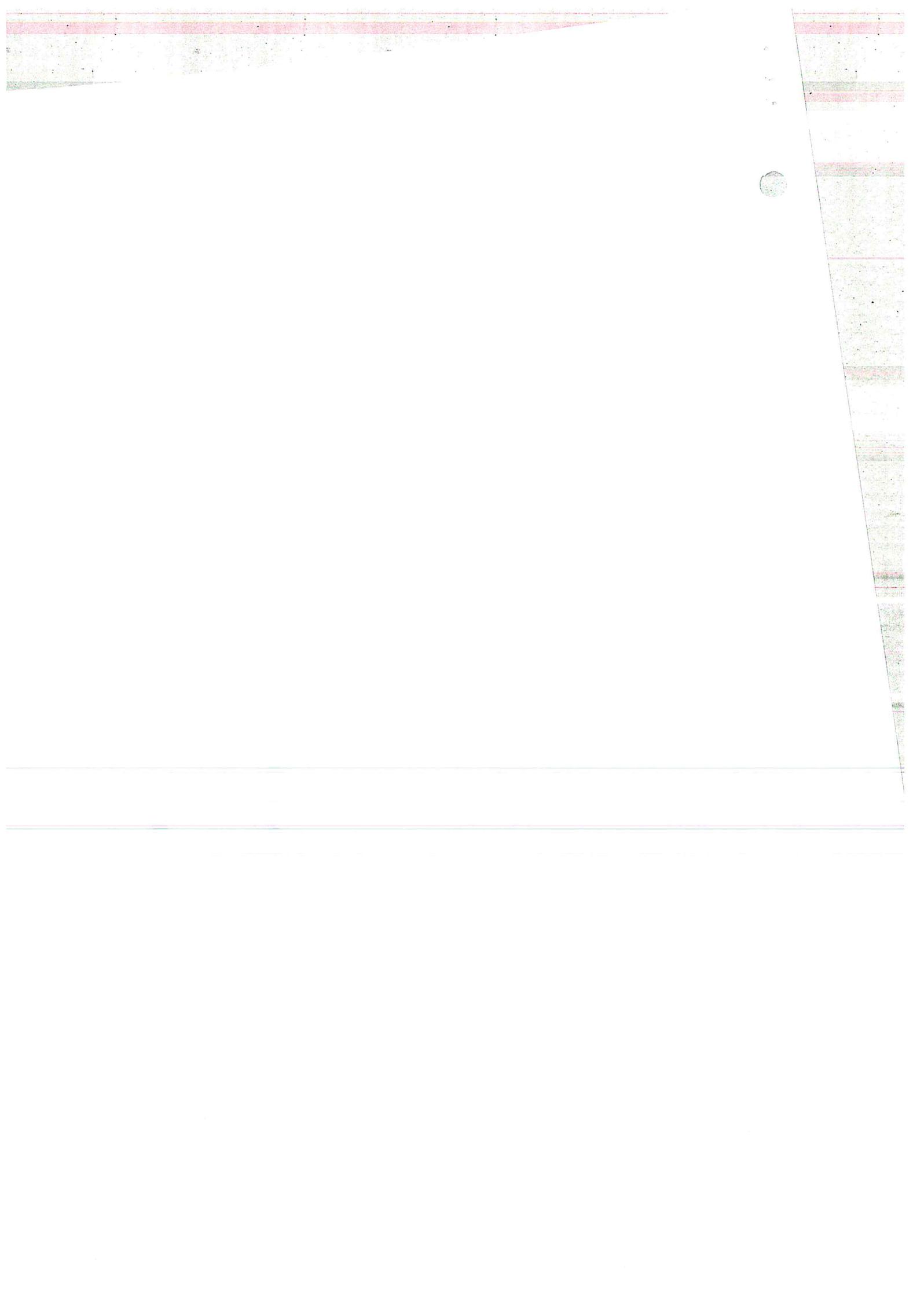
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		2,525,193	1,629,857	
Use of goods & services		4,910,593	6,706,828	
Amounts due to other Government entities				
Primary Schools				
Kiyu primary School		800,000		
Ngaru Primary school		1,800,000		
Gitundu Primary School		1,500,000		
Kairuthi Primary school		2,000,000		
Gichiche primary school		3,400,000		
Irindi Primary School			600,000	
Gichami Primary School			1,200,000	
Gitundu Primary School			1,000,000	
Thunguri Primary School			1,000,000	
Muna-ini Primary School			1,000,000	
Gitugi Primary School			1,200,000	
Kamoko Primary School			150,000	
Miirine Primary School			150,000	
		9,500,000	6,300,000	
Secondary Schools				
Irindi Secondary School		4,000,000		
Kariko Secondary School		2,000,000		
Ruruguti secondary school		2,500,000		
Gitugi Mixed Secondary School		3,000,000		
Kiahagu Secondary School		7,000,000		
Gatugi Day Mixed Secondary School			1,650,000	
Karima Day Mixed secondary School			1,000,000	
Muirungi Secondary School			3,000,000	
Kiamuya Secondary School			950,000	
Kiahagu Secondary School			2,000,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	35,000,000	-	-	35,000,000
Transport equipment	3,502,562	-	-	3,502,562
Office equipment, furniture and fittings	1,350,000	1,499,891	-	2,849,891
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	53,200	-	-	53,200
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	39,905,762	1,499,891	-	41,405,653

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 OTHAYA CONSTITUENCY
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Birithia Primary School	Equity Bank	0080292869100	153,314.50	1,483,368.50
Chinga Boys High School	Equity Bank	0080291998260	219,613.00	25,771.00
Chinga NW Chief Office	Equity Bank	0080262546237	727.00	27.00
Chinga SW Chief Office	Equity Bank	0080191911745	209,178.00	531.95
Gakuyu Secondary School	Equity Bank	0080294971593	3,034,612.50	34,612.50
Gathanji Primary	Equity Bank	0080262303463	1,625,189.20	304,289.20
Gathera AP Post	Equity Bank	0080270331354	705,803.00	165.00
Gathera Ass. Chief's Office	Equity Bank	0080190330209	5,937.00	877.50
Gathera Secondary School	Equity Bank	0080270641982	1,000,537.00	24,169.50
Gathumbi primary school	Equity Bank	0080266106398	3,002,149.50	23,834.50
Gathumbi Secondary School	Equity Bank	0080190310404	3,009,077.40	24,137.40
Gatugi AP Camp	Equity Bank	0080262290780	3,280.00	3,280.00
Gatugi Girls Sec. school	Equity Bank	0080271508966	26,627.00	26,627.50
Gatugi primary school	Equity Bank	0080262305595	184,568.10	149,802.10
Gaturuturu primary school	Equity Bank	0080262304404	970.35	523,632.00
Gatuyaini primary School	Equity Bank	0080101532059	2,120.00	25,411.00
Gichami Primary School	Equity Bank	0080270645054	75,277.50	23,999.50
Gichiche primary school	Equity Bank	0080292813724	188,202.00	24,402.00
Gikurwe primary school	Equity Bank	0080101531912	589,010.80	24,515.80
Gitugi Mixed Day Sec. school	Equity Bank	0080261934492	2,177.00	25,177.00
Gitugi Primary School	Equity Bank	0080298660586	103,050.00	24,423.50
Gituiga Primary school	Equity Bank	0080298660668	868.00	24,048.00
Gitundu Primary	Equity Bank	0080262303422	490,610.50	23,854.50
Gitundu Secondary School	Equity Bank	0080293662173	50,430.00	24,367.25
Ihuririo AP post	Equity Bank	0080266105563	3,022.00	3,022.00
Iriaini Girls Secondary School	Equity Bank	0080262303404	211.00	35,886.50
Iriaini primary school	Equity Bank	0080266105342	26,307.00	26,307.00
Irindi Primary School	Equity Bank	0080263306149	33,056.00	29,369.50
Irindi Secondary School	Equity Bank	0080293596903	27,772.00	27,772.50
Kabebero Secondary School	Equity Bank	0080263297179	1,202,084.00	25,264.50
Kagongo Primary school	Equity Bank	0080292812857	1,594,722.00	150,802.10
Kagonye primary school	Equity Bank	0080193047156	1,113,431.00	113,431.00
Kagonye Secondary School	Equity Bank	0080190944822	508,051.00	33,021.35
Kagumo primary school	Equity Bank	0080299334085	181,945.00	97,185.35

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 OTHAYA CONSTITUENCY
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Kairia primary school	Equity Bank	0080263306058	260,879.00	24,524.80
Kairuthi Secondary School	Equity Bank	0080294127275	984.00	24,104.50
Kamoko Primary school	Equity Bank	0080193637109	150,457.00	23,644.05
Kariko primary school	Equity Bank	0080262303474	2,011,070.00	110,110.00
Kariko Secondary School	Equity Bank	0080190850139	2,064,709.00	25,862.00
Karima Boys High School	Equity Bank	0080262274268	1,697.00	51,617.00
karima primary school	Equity Bank	0080261933654	100,257.00	391,817.00
karuthi primary school	Equity Bank	0080292847631	202,280.00	974,443.50
Karuthi Secondary school	Equity Bank	0080190845221	536.00	23,716.20
Kenyatta High School	Equity Bank	0080298232020	89,659.00	89,659.50
Kiaguthu Primary School	Equity Bank	0080270642191	83,794.00	106,974.50
Kiaguthu Secondary School	Equity Bank	0080271073873	375.00	24,079.50
Kiahagu Secondary School	Equity Bank	0080291409270	2,028,279.00	28,279.00
Kiamuya AP Post	Equity Bank	0080270642151	2,500,030.00	30.00
Kiamuya Primary School	Equity Bank	0080270641476	18,962.00	167,442.10
Kiamuya Secondary School	Equity Bank	0080294951520	379,618.00	25,798.50
Kiangumba Primary School	Equity Bank	0080262546118	1,401,519.00	324,619.50
Kigumo primary school	Equity Bank	0080263306016	2,202.00	300,424.10
Kihome primary School	Equity Bank	0080190842622	109,914.00	1,006,615.75
Kihome Secondary School	Equity Bank	0080291892683	2,071,860.00	23,871.00
Kihugiru Primary school	Equity Bank	0080292923046	180,672.00	23,852.50
Kihuri Secondary School	Equity Bank	0080296932679	16,504.00	23,707.50
Kirai Primary school	Equity Bank	0080295539334	1,500,502.00	149,555.10
Kiriini primary School	Equity Bank	0080261933667	1,808.00	24,988.50
Kiyu primary school	Equity Bank	0080290930185	658,306.00	23,704.65
Konyu Primary School	Equity Bank	0080262610929	604.00	23,784.50
Mahiga ACC Office	Equity Bank	0080271509320	150,096.00	1,464,640.00
Mahiga Girls High School	Equity Bank	0080262295961	340,888.00	241,997.50
Mahiga Primary School	Equity Bank	0080296188219	1,181,589.00	24,302.00
Miriine primary school	Equity Bank	0080292844485	173,881.00	23,881.00
Mucharage primary School	Equity Bank	0080190785265	205,173.00	643,251.00
Mucharage Secondary School	Equity Bank	0080266105144	3,204.00	26,324.50
Muirungi Primary School	Equity Bank	0080293674066	58,653.00	26,604.00
Muirungi Secondary School	Equity Bank	0080262290762	3,000,747.00	23,927.00
Mumwe primary school	Equity Bank	0080190887386	2,627.00	24,456.95
Muna - ini Primary School	Equity Bank	0080262546009	66,813.00	23,983.00
Munyange Primary School	Equity Bank	0080262139153	688,464.00	23,855.25
Munyange Secondary School	Equity Bank	0080261933670	25,804.00	25,804.00
Njigari Primary school	Equity Bank	0080263767277	1,730.00	24,910.35

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Othaya Boys High School	Equity Bank	0080291998260	219,613.00	28,734.00
Othaya KMTC	Equity Bank	0080267895590	3,545.00	3,545.00
Rukira primary school	Equity Bank	0080262305322	452.00	148,932.10
Ruruguti AP Camp	Equity Bank	0080270331331	2,800,035.00	35.00
Ruruguti Primary School	Equity Bank	0080273347692	251,325.00	33,634.50
Thunguri Primary School	Equity Bank	0080262303449	865,247.00	24,159.50
Thuti primary school	Equity Bank	0080294360569	146,079.00	1,067,521.50
Wagura primary school	Equity Bank	0080299738675	48,335.00	23,823.55
Witima Ap Line	Equity Bank	0080263295992	47,618.00	81,540.00
Witima Secondary School	Equity Bank	0080260474044	1,117,555.00	24,455.50
Total			46,610,880.35	11,438,928.45

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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. 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	Unsupported Receipts (Transfers from other Government entities)	A.I.Es, supporting schedules and NG CDFC minutes approving the same issued for verification.	NG-CDFCs and FAM	Resolved	
2	Unutilized Management Funds Project Committee	All these three projects had made project activities change requests which had to be forwarded to the NG-CDF board Nairobi for approval as confirmed by attached change of activity letters sent.	NG-CDFCs and FAM	Resolved	

