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CLERK-AT THE-TABLE:	Toyle Lemerele

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

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Core Values

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

(b) Key Management

The NGCDF OLJOROOROK 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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	MAMO E. MICHAEL
2.	Sub-County Accountant	MARY NYAKIO
3.	Chairman NGCDFC	SIMON CHEGE
4.	Member NGCDFC	ANN MUKORA

(d) Fiduciary Oversight Arrangements

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

P.O. Box 208-20302
NG-CDF Building Office
Nyandarua West DCC's Compound
Oljoroorok, KENYA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLJOROOROK CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF OLJOROOROK Constituency Contacts

Telephone: (254) 757780722
E-mail: cdfoljorok@gmail.com
Website: www.oljoroorokcdf.go.ke

(g) NGCDF OLJOROOROK Constituency Bankers

NAME;	Equity Bank
BRANCH;	Nyahururu Branch
ADDRESS;	P.O. Box 1048-20300 Nyahururu Kenya
A/C NAME;	CDF OLJOROOROK CONSTITUENCY
A/C NO;	0160261919497

(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)
OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present to you reports and financial statements for Ol-Joro-Orok Constituency for the financial year ended 30th June 2019. During the year, the Constituency was allocated a total of Ksh109,040,875.00 as per the project proposal.

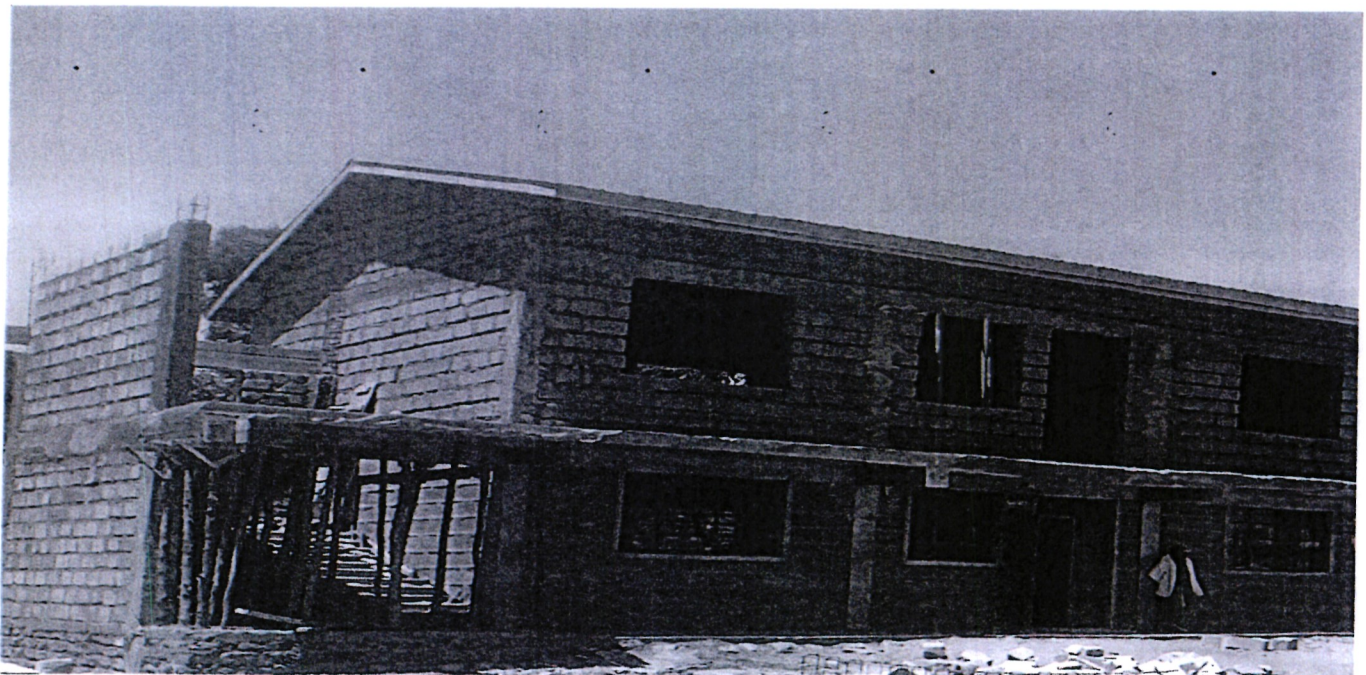
On receipt of the above allocations, Ol-Joro-Orok National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2018/2019, we received 50% of the normal Constituency funding equivalent to Kshs 54,000,000.00 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs 109,040,876 was allocated to Compensation of employees at Kshs 2,160,000, Use of goods at Kshs 7,653,678, Transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions at Kshs 37,580,000, Other grants and transfers which consists of Bursary, sports, and emergency at Kshs 61,647,197. Out of the budgeted total allocation, the Committee received a total of Kshs 54,000,000 making an overall budget utilization of 50%.

Achievements and Major Undertakings

The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kabati Secondary School which is located in Gathanji Ward and is 60 per cent complete.





Due to shortage of pit latrines, we constructed several latrines e.g the above diagram of Muchemi Primary School



Due to insecurity, we constructed several chiefs and assistant chiefs camps in the four wards as shown in the above diagram of Karandi Assistant Chiefs Office in Charagita Ward.

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

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Budgetary Appropriations

During the financial year 2018/2019, the overall budget utilization stood at 50 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 54,000,000.00 was received against the total allocation of Kshs 109,040,875.99.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NG-CDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2018/2019. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2018/2019 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2019/2020.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2019/2020.

Sign



CHAIRMAN NG-CDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
OLJOROOROK CONSTITUENCY
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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- OLJOROOROK 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 ending June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-OLJOROOROK 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 NGCDF-OLJOROOROK Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- OLJOROOROK Constituency further confirms the completeness of the accounting records maintained for the NGCDF- OLJOROOROK Constituency which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

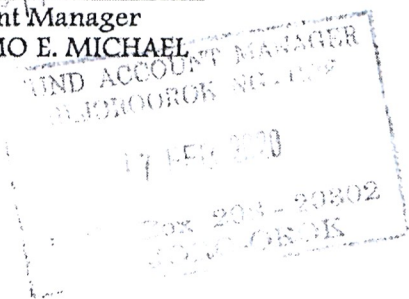
The Accounting Officer in charge of the NGCDF- OLJOROOROK Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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.

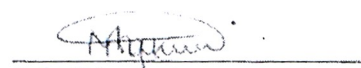
Approval of the financial statements

The NGCDF- OLJOROOROK Constituency financial statements were approved and signed by the Accounting Officer on 17th FEB 2019.


Fund Account Manager

Name: MAMO E. MICHAEL

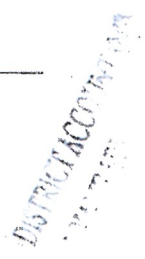




Sub-County Accountant

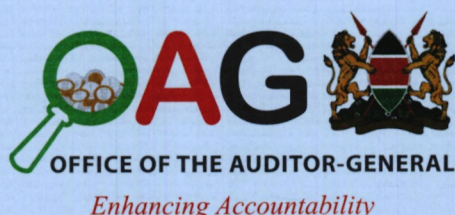
Name: MARY NYAKIO

ICPAK Member Number:



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - OLJOROOROK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Oljoroorok Constituency set out on pages 1 to 38, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Oljoroorok Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in the Annual Reports and Financial Statements

The forward report by the Chairman reflects funding allocation by the NGCDF Board of Kshs.109,040,875 whereas the statement of receipts and payments reflects transfers from NGCDF Board of Kshs.109,113,793 resulting to an unexplained variance of Kshs.72,918. Further page 11 of the financial statements has no name of the Fund on the header.

Further, the statement of receipts and payments reflects total receipts of Kshs.109,113,795;(2018-Kshs.43,405,172) and as reflected in Note 1. However, the summary statement of appropriation - recurrent and development combined reflects

Report of the Auditor-General on National Government Constituencies Development Fund - Oljoroorok Constituency for the year ended 30 June, 2019

actual receipts of Kshs.115,340,531 resulting to unexplained variance of Kshs.6,226,738.

In the circumstances, the accuracy and completeness of the receipts of Kshs.109,113,795 for the year ended 30 June, 2019 could not be confirmed.

2.0 Variance Between Statement of Assets and Liabilities and Gratuity

The statement of financial statements reflects nil balance under account payable – gratuity. However, Note 12 to the financial statements reflect a balance of Kshs.404,957 as outstanding resulting

Further, Note 12B to the financial statements reflects staff gratuity of Kshs.404,957;(2018-Nil). However, the statement of assets and liabilities reflects Nil balance resulting to an unreconciled variance of Kshs.404,957.

Consequently, the accuracy and completeness of the statement of financial position as at 30 June, 2019 could not be confirmed.

3.0 Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfer of Kshs.51,151,216;(2018-Kshs.28,190,326) and as disclosed in Note 7. Included in the figure are bursaries totalling Kshs.28,178,690 that were not supported by detailed beneficiaries listing reflecting the respective schools, amounts disbursed, proof of bursary policy and committee.

In the circumstances, the accuracy and validity of the other grants and transfer of Kshs.51,151,216 for the year ended 30 June, 2019 could not be confirmed.

4.0 Unsupported Project Management Committees (PMC) Accounts Balances

As disclosed in Note 15.4 to the financial statements, the Annex 5 in the notes to the financial statements reflects PMC bank accounts balances of Kshs.4,739,820;(2018-Kshs.13,250,000) and represented by bank balances held in several project bank accounts. However, the Management did not provide bank certificates and bank reconciliation statements for audit review.

In the circumstances, the accuracy and completeness of the PMC bank accounts balances of Kshs.4,739,820 as at 30 June, 2019 could not be confirmed.

5.0 Irregular Payments

As disclosed in Note 5 to the financial statements, the statement of financial performance reflects use of goods and services expenditure of Kshs.5,304,414 which includes committee allowances and other committee expenses all totalling Kshs.2,619,700. However, no evidence to support the payment to individual members was provided.

In the circumstances, the lawfulness and validity of the use of goods and services Kshs.5,304,414 for the year ended 30 June, 2019 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 - Oljoroorok Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects budget and actual receipts from National Government Constituencies Development Fund Board of Kshs.170,381,404 and Kshs.115,340,531 respectively resulting to a shortfall of Kshs.55,040,873 or 32% of the budget. Similarly, the Fund spent Kshs.86,240,153 against an approved budget of Kshs.170,381,404 resulting to an under-expenditure of Kshs.84,141,251 or 49% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Oljoroorok 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. Delayed Projects Implementation

The project implementation status report presented for audit as at 30 June, 2019 indicated ninety-nine (99) projects with funding allocation Kshs.109,040,876. Seventy-two (72) projects were on-going, seventeen (17) had not started, one(1) had not been funded while nine (9) were completed. -

Consequently, it was not possible to confirm if and when value for money will be realized from the projects not started with funding allocation of Kshs. 93,195,045.

1.1 Unsatisfactorily Implemented Projects

Physical verification of twelve (12) projects with funding allocation of Kshs.12,100,000 during the month of January, 2020 revealed the following individual observations: -

Project Name and Details	Allocation (Kshs)	Observations
1. Hospital Hill Secondary School - Completion of dining hall	1,600,000	The dining hall was not labelled and a shield verandah is required else the hall will flood in the event of heavy rainfall.
2. Kanguu Primary School - Construction of a six (6) door pit latrine for staff	600,000	The pit latrines lacked ventilation windows
3. Uhuru Primary School -Completion of administration block	1,200,000	The administration block was not labelled with no painting having been done; No electrification nor plumbing done with cracks on the wall and floor being noted; and Ceiling sagging with evidence of leakages.
4. Matindiri Secondary School -Completion of administration block	500,000	The project has taken five (5) years but was yet to be completed; There was no electricity connectivity; Painting, plumbing and floor finishing were yet to be done.
5. Kiheo Secondary School- Completion of Multi-storey Administration block.	1,500,000	First floor of the multi-storey project was incomplete; Painting, plumbing and floor finishing were yet to be done; The bill of quantities indicated project amount of Kshs 1.8 million but only funding of Kshs.1.5 million had been received; and The funding gap has not been factored in the proposal for the financial year 2019/2020
6. Gatitu Primary School-Planting of Cyprus Trees	100,000	Schedule of material purchased including trees, fertilizer, watering jerrycans were not made available for audit review; and No allocation was made for nurturing the trees resulting to them drying up.

Project Name and Details	Allocation (Kshs)	Observations
7. Kanguu Secondary School - Construction of dining hall and six doors latrines	2014/2015- 400,000 2015/2016 - 2,900,000 2017/2018 – 600,000	Dining hall was incomplete and abandoned despite having been commenced in the 2014/2015 financial year. Six (6) door toilets funded in 2017/2018, were prioritized and completed.
8. Gatimu Special School -Completion of dormitory	700,000	Only one wing of the twin dormitory to accommodate kids with special needs, was complete; It was therefore not possible to accommodate boys and girls; The matron's office was incomplete; and the project is unlabelled.
9. Nyakio Primary School- Tree planting	100,000	Schedule of material purchased including trees, fertilizer, watering jerrycans were not made available for audit review; and No allocation was made for nurturing the trees resulting to them drying up.
Total	12,100,000	

No satisfactory explanation has been provided for delay in completing the projects.

Consequently, it was not possible to confirm if and when the constituents will obtain value for money spent on the incomplete projects.

2. Unsupported Procurement of Constituency Development Plan

As disclosed in Note 9 to the financial statements, the statement of financial performance reflects Kshs.5,086,931 in respect of other payments which includes strategic plan expenses of Kshs.2,748,417. However, the procurement method used, the signed minutes of the tender evaluation committee with pages initialed by the members of the evaluation committee and a professional opinion with professional registration number and stamp was not provided. 'This is contrary to Section 78 Subsection 11(a) and (b) of the Public Procurement and Assets Disposal Act, 2015.

In the circumstances, Management is in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities

that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance 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 overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

The Fund does not have a risk management policy in place contrary to the provisions of Section 165(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops—(a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of risk management strategies, system of risk management and internal controls could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

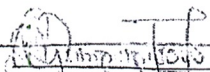
04 February, 2022

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

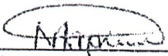
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	109,113,793	43,405,172
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		109,113,793	43,405,172
PAYMENTS			
Compensation of employees	4	1,564,282	1,466,819
Use of goods and services	5	5,304,414	4,195,593
Transfers to Other Government Units	6	13,929,310	8,700,000
Other grants and transfers	7	59,151,216	28,190,326
Acquisition of Assets	8	1,204,000	420,000
Other Payments	9	<u>5,086,931</u>	
TOTAL PAYMENTS		86,240,152	42,972,738
SURPLUS/(DEFICIT)		<u>22,873,641</u>	<u>432,434</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- OLJOROOROK Constituency financial statements were approved on 17th FEB 2020 and signed by:


 Fund Account Manager
 Name: MAMO E. MICHAEL

FUND ACCOUNT MANAGER
 OLJOROOROK NG-CDF
 17 FEB 2020
 P. O. Box 20302
 OLJOROOROK


 Sub-County Accountant
 Name: MARY NYAKIO
 ICPAK Member Number:

OLJOROOROK NG-CDF
 OLJOROOROK

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

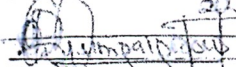
Reports and Financial Statements

For the year ended June 30, 2019

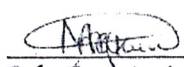
VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	29,100,379	6,226,738
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		29,100,379	6,226,738
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		29,100,379	6,226,738
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		=	=
NET FINANCIAL ASSETS		29,100,379	6,226,738
REPRESENTED BY			
Fund balance b/fwd	13	6,226,738	3,323,417
Surplus/Deficit for the year		22,873,641	432,434
Prior year adjustments	14	-	2,470,887
NET FINANCIAL POSITION		29,100,379	6,226,738

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- OLJOROOROK Constituency financial statements were approved on 17th Feb 2019 and signed by:


Fund Account Manager
Name: MAMO E. MICHAEL

FUND ACCOUNT MANAGER
OLJOROOROK NG-CDF
17 FEB 2019
P. O. Box 208 - 20302
OLJOROOROK


Sub-County Accountant
Name: MARY NYAKIO
ICPAK Member Number:

OLJOROOROK NG-CDF
STANDARDS UNIT

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

**Reports and Financial Statements
For the year ended June 30, 2019**

VII. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	109,113,793	43,405,172
Other Receipts	3	-	-
Total receipts		109,113,793	43,405,172
Payments			
Compensation and allowances	4	1,564,282	1,466,819
Use of goods and services	5	5,304,414	4,195,593
Transfers to other government Units	6	13,929,310	8,700,000
Other grants and transfers	7	59,151,216	28,190,326
Other Payments	9	5,086,931	-
Total payments		(85,036,152)	(42,552,738)
Total Receipts less Total Payments		24,077,641	852,434
Adjusted for:			
Outstanding liabilities	11	(-)	(-)
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	2,470,887
Net Adjustments		-	2,470,887
Net cash flow from operating activities		24,077,641	3,323,321
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets	2	-	-
Acquisition of assets	9	(1,204,000)	(420,000)
Net cash flow from investing Activities		(1,204,000)	(420,000)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT		22,873,641	2,903,321
Cash and cash equivalents at BEGINNING of the year	13	6,226,738	3,323,417
Cash and cash equivalents at END of the year		<u>29,100,379</u>	<u>6,226,738</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements of the NGCDF-OLJOROOROK Constituency financial statements were approved on 17th FEB 2020

[Signature]
Fund Accountant
Name: MARY NYAKIO

[Signature]
Sub-County Accountant
Name: MARY NYAKIO
ICPAK Member Number:

COUNT MARY NYAKIO
OLJOROOROK NG-CDF
17 FEB 2020
2018-2020
OLJOROOROK
3

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipts/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 Government Fund	109,040,876	61,240,527	170,381,404	115,340,531	55,040,876	68%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	100%
PAYMENTS						
Compensation of Employees	109,040,876	61,340,527	170,381,404	115,340,531	55,040,876	68%
Use of goods and services	2,160,000	2,135,111	4,295,111	1,564,282	2,730,829	36%
Transfers to Other Government Units	7,653,678	3,841,144	11,494,823	5,304,414	6,190,409	46%
Other grants and transfers	37,580,000	13,929,311	51,509,310	13,929,310	37,580,001	27%
Acquisition of Assets	61,647,197	25,468,474	87,115,670	59,151,216	27,964,455	68%
Other Payments	-	7,337,458	7,337,458	1,204,000	6,133,458	16%
TOTALS	109,040,876	61,340,527	170,381,404	86,240,153	84,141,251	50%

1. Compensation to employees is below 50% since we had a balance carried down in the Financial Year 2017/2018.
2. Transfers to other government units had a low percentage since we had not received funds to implement the projects during the Financial Year.
3. Acquisition of Assets is 16% since the project was not fully implemented during the 2017/2018 Financial Year.
4. Use of goods had a percentage less than 50% since we had a balance carried down in the financial year 2017/2018.

	2017/2018	Additional A/E	Totals	Reclassification	2018/2019 adjustment
Compensation of Employees	1,914,146	220,965	2,135,111		2,135,111
Use of goods and	3,251,764	589,380	3,841,144		3,841,144

Reports and Financial Statements
For the year ended June 30, 2019

services				
Transfers to other govt units	13,929,310	5,000,000	18,929,310	5,000,000
Other grants and transfers	25,436,966	3,568,966	29,005,932	3,537,458
Acquisition of assets	7,337,458	97,027	7,434,485	91,573
Other Payments	-	-	-	-
TOTALS	51,869,645	9,476,337	61,345,982	8,629,031

DR; Transfers to other government units 5,000,000
 DR; Other Grants and Transfers 3,537,458
 DR; Acquisition of Assets 91,573
 CR; Other Payments 8,629,031

-Being reclassification of expenditure from transfers to other government units and other grants and transfers to facilitate the funding of other payments

The NCEDP OJROOROK Constituency financial statements were approved on 7th FEB 2020 and signed by:

[Signature]
 Fund Account Manager
 Name: MAMO E. MICHAEL

[Signature]
 Sub-County Accountant
 Name: MARY NYAKIO



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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
Compensation of employees	2,160,000	2,135,111	4,295,111	1,564,282	2,730,829
Committee allowances	3,000,000	388,237	3,388,237	1,067,200	2,321,037
Use of goods and services	1,382,453	124,000	1,506,453	1,501,634	4,819
Sub-totals	6,542,453	2,647,348	9,189,801	4,133,116	5,056,684
2.0 Monitoring and evaluation					
Capacity building	1,000,000	256,000	1,256,000	143,400	1,112,600
Committee allowances	1,800,000	715,800	2,515,800	1,552,500	963,300
Use of goods and services	471,226	2,357,107	2,828,333	1,039,680	1,788,653
Sub-totals	3,271,226	3,328,907	6,600,133	2,735,580	3,864,553
3.0 Emergency					
Primary Schools	2,638,993	-	2,638,993	2,390,000	248,993
Secondary schools	2,200,000	1,129,385	3,329,385	2,800,000	529,385
Security projects	900,000	-	900,000	900,000	-
Sub-totals	5,738,993	1,129,385	6,868,378	6,090,000	778,378
4.0 Bursary and Social Security					
Secondary Schools	20,400,000	1,408,637	21,808,637	21,476,690	331,947
Tertiary Institutions	11,424,306	475,086	11,899,393	6,362,000	5,537,393
special schools	340,000	-	340,000	340,000	
Social Security	6,000,000	7,000,000	13,000,000	6,432,600	6,567,400
Sub-totals	38,164,306	8,883,723	47,048,030	34,611,290	12,436,740
Sports	1,928,066	1,644,827	3,572,893	100,000	3,472,893
Sub-totals	1,928,066	1,644,827	3,572,893	100,000.00	3,472,893
6.0 Environment					

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Matindiri Secondary School	100,000	-	100,000	-	100,000
Ruiru Secondary School	100,000	-	100,000	-	100,000
Matura Secondary School	100,000	-	100,000	-	100,000
Weru Secondary School	100,000	-	100,000	-	100,000
Oljoroorok Secondary School	100,000	-	100,000	-	100,000
Ngatha Secondary School	100,000	-	100,000	-	100,000
Ngano Secondary School	100,000	-	100,000	-	100,000
Kabati Secondary School	100,000	-	100,000	-	100,000
Gathanje Secondary School	100,000	-	100,000	-	100,000
Munga primary school	-	100,000	100,000	100,000	-
Nyairoko primary school	-	100,000	100,000	100,000	-
Equator primary school	-	100,000	100,000	100,000	-
Bidii primary school	-	100,000	100,000	100,000	-
Kianjata primary school	-	100,000	100,000	100,000	-
Baraka primary school	-	100,000	100,000	100,000	-
Mwenja primary school	-	100,000	100,000	100,000	-
Gatitu primary school	-	100,000	100,000	100,000	-
Chakareli primary school	-	100,000	100,000	100,000	-
Madaraka primary school	-	100,000	100,000	100,000	-
7.0 Primary Schools Projects					
Gatitu Primary School	135,000	-	135,000	-	135,000
Inooro Primary School	335,000	-	335,000	-	335,000
Equator Primary School	205,000	-	205,000	-	205,000
Gatumbiro Primary School	340,000	-	340,000	-	340,000
Riverside Primary School	175,000	-	175,000	-	175,000
Matura Primary School	460,000	-	460,000	-	460,000

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Karandi Primary School	185,000	-	185,000	-	185,000
Kanguu Primary School	220,000	600,000	820,000	600,000	220,000
Gatimu Primary School	425,000	-	425,000	-	425,000
Kirima Primary School	245,000	-	245,000	-	245,000
Nyairoko Primary School	110,000	-	110,000	-	110,000
Weru Primary School	400,000	-	400,000	-	400,000
Uhuru Primary School	300,000	1,200,000	1,500,000	1,200,000	300,000
Kamaina Primary School	170,000	-	170,000	-	170,000
Uiguano Primary School	295,000	-	295,000	-	295,000
Chakareli Primary School	540,000	2,000,000	2,540,000	2,000,000	540,000
Oraimutia Primary School	330,000	-	330,000	-	330,000
Lesirko Primary School	195,000	-	195,000	-	195,000
Gikingi Primary School	100,000	-	100,000	-	100,000
Kirimangai Primary School	220,000	-	220,000	-	220,000
Baraka Primary School	165,000	600,000	765,000	600,000	165,000
Jacaranda Primary School	330,000	-	330,000	-	330,000
Kianjata Primary School	415,000	329,310	744,310	329,310	415,000
Kibathi Primary School	250,000	-	250,000	-	250,000
Gikeno Primary School	100,000	-	100,000	-	100,000
Oljoroorok Primary School	650,000	-	650,000	-	650,000
Kamukunji Primary School	255,000	-	255,000	-	255,000
Silibwet Primary School	180,000	-	180,000	-	180,000
Muungano Primary School	365,000	-	365,000	-	365,000
Bidii Primary School	140,000	-	140,000	-	140,000
Ngano Primary School	345,000	600,000	945,000	600,000	345,000
Gathanji Primary School	325,000	-	325,000	-	325,000
Kiheo Primary School	410,000	600,000	1,010,000	600,000	410,000

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Kagama Primary School	80,000	-	80,000	-	80,000
Mwenja Primary School	370,000	-	370,000	-	370,000
Munga Primary School	240,000	-	240,000	-	240,000
Ngatha Primary School	180,000	-	180,000	-	180,000
Mahua Primary School	180,000	-	180,000	-	180,000
Chamuka Primary School	275,000	-	275,000	-	275,000
Madaraka Primary School	350,000	-	350,000	-	350,000
Kimathi Primary School	110,000	-	110,000	-	110,000
Kahingo Primary School	245,000	-	245,000	-	245,000
Igwamiti Primary School	270,000	-	270,000	-	270,000
Ruiru Primary School	415,000	-	415,000	-	415,000
Sambuho Primary School	225,000	-	225,000	-	225,000
Muchemi Primary School	210,000	-	210,000	-	210,000
Charagita Primary School	280,000	-	280,000	-	280,000
Matindiri Primary School	325,000	-	325,000	-	325,000
Sub-totals	13,070,000	5,929,310	18,999,310	5,929,310	13,070,000
Secondary Schools Projects					
Silibwet Secondary School	7,210,000	-	7,210,000	-	7,210,000
Gatimu Secondary School	8,300,000	-	8,300,000	-	8,300,000
Ngano Secondary School	7,200,000	-	7,200,000	-	7,200,000
Matindiri Secondary School	500,000	500,000	1,000,000	500,000	500,000
Ruiru Secondary School	1,100,000	-	1,100,000	-	1,100,000
Gatimu Girls Secondary School	200,000	700,000	900,000	700,000	200,000
Kilheo Secondary School		1,500,000	1,500,000	1,500,000	-
Kabati Secondary School		1,500,000	1,500,000	1,500,000	-
Hospital Hill Secondary School		1,600,000	1,600,000	1,600,000	-
Riverside Secondary School		1,600,000	1,600,000	1,600,000	-

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Uhuru Secondary School		600,000	600,000	600,000	-
Sub-totals	24,510,000	8,000,000	32,510,000	8,000,000	24,510,000
9.0 Tertiary institutions Projects	-	-	-	-	-
10.0 Security Projects					
Deputy County Commissioner Nyandania West Office	348,000		348,000	189,926	158,074
Lesiriko Chief's Office	200,000		200,000		200,000
Kanguti Shopping Center	2,000,000		2,000,000		2,000,000.00
Gwa Kahii Shopping Center	2,000,000		2,000,000		2,000,000.00
Kiharo Catholic Church Area Electrification Matching Project	1,264,214		1,264,214		1,264,214.00
Gattitu Major Kunyitha Area Electrification Matching Project	1,722,086		1,722,086		1,722,086.00
Njoro Borehole Area Electrification Matching Project	6,931,531		6,931,531		6,931,530.81
Sambugo Chiefs Office		700,000	700,000		700,000.00
Ndundori Chiefs Office		700,000	700,000	700,000.00	-
Madaraka Assistant Chiefs Office		300,000	300,000	300,000.00	-
Riverside Assistant Chiefs Office		300,000	300,000	300,000.00	-
Nyandania Prison		3,000,000	3,000,000	3,000,000.00	-
Kasuku Chiefs Office		800,000	800,000	800,000.00	-
Rural Electrification Area		6,060,000	6,060,000	6,060,000.00	(1,060,000)
Oj-joro-oro Police Station		6,000,000	6,000,000	6,000,000.00	-
Sub-totals	14,465,831	16,800,000	31,265,831	17,349,926	13,915,905
11.0 Acquisition of assets					
11.3 Purchase of furniture and equipment		2,596,000	2,596,000		2,596,000.00
11.4 Purchase of computers		1,204,000	1,204,000	1,204,000.00	-
Sub-totals	-	3,800,000	3,800,000	1,204,000	2,596,000
12.0 ROADS					
12.1 Nyairoko Primary School	450,000		450,000		450,000
Sub-totals	450,000	-	450,000	-	450,000

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
13.0 Others					
Strategic Plan	-	3,500,000	3,500,000	2,748,417.00	751,583.00
C.I.H Weru	-	1,169,257	1,169,257	1,169,257	-
C.I.H Gatimu		1,169,257	1,169,257	-	1,169,257
C.I.H. Gathanji	-	1,169,257	1,169,257	1,169,257	-
C.I.H Charagita	-	1,169,257	1,169,257	-	1,169,257
Sub-totals	-	8,177,027	8,177,027	5,086,931	3,090,097
GRAND TOTALS	109,040,876	61,340,527	170,381,403	86,240,152	84,141,250

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- OLJOROOROK 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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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

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

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 2019.

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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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO 892900	1		37,905,172
AIE NO 855983	2		5,500,000
	3		
AIE NO A896924	1	37,405,172	
AIE NO B005319	2	329,311	
AIE NO B005079	3	10,379,310	
AIE NO B005389	4	7,000,000	
AIE NO B030295	5	10,000,000	
AIE NO B005453	6	12,000,000	
AIE NO B006500	7	6,000,000	
AIE NO B047099	8	13,000,000	
AIE NO B047534	9	13,000,000	
TOTAL		109,113,793	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	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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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,499,482	1,055,495
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Employer Contribution to NSSF	64,800	92,880
Gratuity		318,444
Other personnel payments		
Total	1,564,282	1,466,819

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Allowances	1,160,600	1,545,000
Utilities, supplies and services	0	0
electricity	44,742	2,516
Water and sewerage charges	8,670	5,070
Communication, supplies and services	52,000	40,960
Domestic travel and subsistence	120,950	44,900
Printing, advertising and information supplies & services	115,450	0
Rentals of produced assets	0	0
Training expenses	143,400	0
Hospitality supplies and services	240,000	0
Insurance costs	0	0
Other Committee expenses	1,459,100	377,000
Specialized materials and services	0	0
Office and general supplies and services	737,040	338,798
Other operating expenses	291,400	525,805
Routine maintenance – vehicles and other transport equipment		
Fuel, oil and lubricants	650,000	940,000
Routine maintenance – vehicles and other transport equipment	128,777	375,544
Bank service, commission and charges	152,285	0
Total	5,304,414	4,195,593

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	6,629,310	6,000,000
Transfers to secondary schools (see attached list)	7,300,000	2,700,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	13,929,310	8,700,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,476,690	15,606,609
Bursary – tertiary institutions (see attached list)	6,702,000	4,997,000
Bursary – special schools (see attached list)	-	174,000
Mock & CAT (see attached list)	-	0
Security projects (see attached list)	17,349,926	1,400,000
Sports projects (see attached list)	100,000	0
Environment projects (see attached list)	1,000,000	0
Emergency projects (see attached list)	6,090,000	6,012,717
Social Security Programme	6,432,600	0
Total	59,151,216	28,190,326

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	xx	xx
Construction of Buildings	xx	xx
Refurbishment of Buildings	xx	xx
Purchase of Vehicles and Other Transport Equipment	xx	xx
Overhaul of Vehicles and Other Transport Equipment	xx	xx
Purchase of Household Furniture and Institutional Equipment	xx	xx
Purchase of other Office Equipment	0	420,000
Purchase of computers, printers and other IT Equipments	1,054,000	0
Purchase of Specialized Plant, Equipment and Machinery	xx	xx
Purchase of photocopier.	150,000	0
Acquisition of Land	xx	xx
Acquisition of Intangible Assets	-	-
Total	1,204,000	420,000

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,748,417	0
ICT Hub	2,338,514	0
TIVET	-	-
	-	-
	-	-
	-	-
	-	-
	5,086,931	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>EQUITY BANK NYAHURURU 0160261919497</i>	29,100,379	6,226,738
Total	29,213,672	6,226,738
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
NGCDF STAFF	404,951.76	-
Total	404,951.76	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

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	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	6,226,738.00	3,323,417.00
Cash in hand	-	-
Imprest	-	-
Total	6,226,738.00	3,323,417.00

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	2,470,887
Cash in hand	-	-
Imprest	-	-
Total	-	2,470,887

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management (GRATUITY)	404,972	-
	<hr/>	<hr/>
	404,972	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,730,829	2,135,111
Use of goods and services	6,190,409	3,841,144
Amounts due to other Government entities (see attached list)	37,580,000	13,929,310
Amounts due to other grants and other transfers (see attached list)	27,964,455	25,468,474
Acquisition of assets	6,133,458	7,337,458
Others (<i>strategic plan and ict hubs</i>)	3,542,100	8,629,031
	<hr/>	<hr/>
	84,141,251	61,340,528

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list in Annex 5)	4,739,819.50	13,250,000.00

NATIONAL GOVERNMENT – CONSTITUENCY DEVELOPMENT FUND (NGCDF) - OLJOROOROK CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT ENTITY - CONSTITUENCY DEVELOPMENT FUND (NGCDF) - OLJOROOROK 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 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1. ESTHER MUTHONI	G	71,882	01/07/2018	-	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
2. EDITH MUTHONI	G	71,882	01/07/2018	-	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
3. ANN NYAGUTHII	H	83,213	01/07/2018	-	83,213	TO BE PAID AFTER A 3 YEAR CONTRACT
4. DANSON KARIUKI	J	106,094	01/07/2018	-	106,094	TO BE PAID AFTER A 3 YEAR CONTRACT
5. JACKSON WAGATHIMA	G	71,882	14/10/2014	-	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
Total		404,952			404,952	

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		2,730,829	2,135,111	
Use of goods & services		6,190,409	3,841,144	
Amounts due to other Government entities				
Gatitu Primary School		135,000	-	
Inooro Primary School		335,000	-	
Equator Primary School		205,000	-	
Gatumbiro Primary School		340,000	-	
Riverside Primary School		175,000	-	
Matura Primary School		460,000	-	
Karandi Primary School		185,000	-	
Kanguu Primary School		220,000	600,000	
Gatimu Primary School		425,000	-	
Kirima Primary School		245,000	-	
Nyairoko Primary School		110,000	-	
Weru Primary School		400,000	-	
Uhuru Primary School		300,000	1,200,000	
Kamaina Primary School		170,000	-	
Uiguano Primary School		295,000	-	
Chakareli Primary School		540,000	2,000,000	
Oraimutia Primary School		330,000	-	
Lesirko Primary School		195,000	-	
Gikingi Primary School		100,000	-	
Kirimangai Primary School		220,000	-	
Baraka Primary School		165,000	600,000	
Jacaranda Primary School		330,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Kianjata Primary School		415,000	329,310	
Kibathi Primary School		250,000	-	
Gikeno Primary School		100,000	-	
Oljoroorok Primary School		650,000	-	
Kamakunji Primary School		255,000	-	
Silibwet Primary School		180,000		
Muongano Primary School		365,000	-	
Bidii Primary School		140,000	-	
Ngano Primary School		345,000	600,000	
Gathanji Primary School		325,000	-	
Kiheo Primary School		410,000	600,000	
Kagama Primary School		80,000	-	
Mwenja Primary School		370,000	-	
Munga Primary School		240,000	-	
Ngatha Primary School		180,000	-	
Mahua Primary School		180,000	-	
Chamuka Primary School		275,000	-	
Madaraka Primary School		350,000	-	
Kimathi Primary School		110,000	-	
Kahingo Primary School		245,000	-	
Igwamiti Primary School		270,000	-	
Ruiru Primary School		415,000	-	
Sambugo Primary School		225,000	-	
Muchemi Primary School		210,000	-	
Charagita Primary School		280,000	-	
Matindiri Primary School		325,000	-	
Silibwet Secondary School		7,210,000	-	
Gatimu Secondary School		8,300,000	700,000	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Ngano Secondary School		7,200,000	-	
Matindiri Secondary School		500,000	500,000	
Ruiru Secondary School		1,100,000	-	
Gatimu Girls Secondary School		200,000	-	
Kiheo Secondary School		-	1,500,000	
Kabati Secondary School		-	1,500,000	
Hospital Hill Secondary School		-	1,600,000	
Riverside Secondary School		-	1,600,000	
Uhuru Secondary School		-	600,000	
Sub-Total		37,580,000	13,929,310	
Amounts due to other grants and other transfers				
Bursary secondary		331,947	1,408,637	
Bursary tertiary		5,537,393	475,086	
Sports		3,472,893	1,644,827	
Social security		7,000,000	7,000,000	
Emergency		778,378	1,129,385	
SECURITY				
Deputy County Commissioner				
Nyandarua West Office		158,074	-	
Lesiriko Chief's Office		200,000	-	
Kangui Shopping Centre		2,000,000	-	
Gwa Kahii Shopping Centre		2,000,000	-	
Area Electrification Matching Project		8,417,773	-	
Sambuho Chiefs Office		700,000	700,000	
Ndundori Chiefs Office		-	700,000	
Madaraka Assistant Chiefs Office		-	300,000	
Riverside Assistant Chiefs Office		-	300,000	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Nyandarua Prison		-	3,000,000	
Kasaku Chiefs Office		-	800,000	
Rural Electrification Area		-	6,060,000	
Ol-joro-orok Police Station		-	6,000,000	
ENVIRONMENT				
Matindiri Secondary School		100,000	-	
Ruiru Secondary School		100,000	-	
Matura Secondary School		100,000	-	
Weru Secondary School		100,000	-	
Oljoroorok Secondary School		100,000	-	
Ngatha Secondary School		100,000	-	
Ngano Secondary School		100,000	-	
Kabati Secondary School		100,000	-	
Gathanje Secondary School		100,000	-	
Munga primary school		-	100,000	
Nyairoko primary school		-	100,000	
Equator primary school		-	100,000	
Bidii primary school		-	100,000	
Kianjata primary school		-	100,000	
Baraka primary school		-	100,000	
Mwenja primary school		-	100,000	
Gatitu primary school		-	100,000	
Chakareli primary school		-	100,000	
Madaraka primary school		-	100,000	
Sub-Total		31,496,458	29,457,935	
Acquisition of assets				
Purchase of furniture and equipment		2,596,000	2,596,000	
Purchase of electronics		-	1,204,000	

NATIONAL GOVERNMENT ENTITY - CONSTITUENCY DEVELOPMENT FUND (NGCDF) - OIJOROOROK
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Sub-totals		2,596,000	3,800,000	
Others (<i>specify</i>)				
C.I.H WERU		-	1,169,257	
C.I.H. GATIMU		1,169,257	1,169,257	
C.I.H GATHANJI		-	1,169,257	
C.I.H CHARAGITA		1,169,257	1,169,257	
STRATEGIC PLAN		751,583	3,500,000	
ROADS		450,000	-	
NG-CDF OFFICE		457,458	-	
Sub-Total		3,547,555	8,177,027	
Grand Total		84,141,250	61,340,527	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	20,264,236	-	-	20,264,236
Transport equipment	6,681,423	-	-	6,681,423
Office equipment, furniture and fittings	692,400	-	-	692,400
ICT Equipment, Software and Other ICT Assets	499,000	1,204,000	-	1,703,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	28,137,059	1,204,000	-	29,341,059

**NATIONAL GOVERNMENT ENTITY - CONSTITUENCY DEVELOPMENT FUND (NGCDF) -
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KIMATHI PRIMARY SCHOOL	EQUITY			900,000
KAGEMA PRIMARY SCHOOL	EQUITY			900,000
KAMAINA PRIMARY SCHOOL	EQUITY			900,000
MAHUA PRIMARY SCHOOL	EQUITY			900,000
GATUMBIRO PRIMARY SCHOOL	EQUITY			900,000
RUIRU PRIMARY SCHOOL	EQUITY			300,000
KAMUKUNJI PRIMARY SCHOOL	EQUITY			300,000
KICHAKA CHIEFS OFFICE	EQUITY			600,000
MUCHEMI PRIMARY SCHOOL	EQUITY			600,000
KARANDI PRIMARY SCHOOL	EQUITY			600,000
OL-JORO-OROK SEC SCHOOL	EQUITY			1,000,000
NGANO SEC SCHOOL	EQUITY			900,000
NGATHA SEC SCHOOL	EQUITY			900,000
IGWAMITI SEC SCHOOL	EQUITY			900,000
MAHUA PRIMARY SCHOOL	EQUITY	0160277006553	45,745	
KANGUO SEC. SCHOOL	EQUITY	0160293853933	5,024	
MUUNGANO PRIMARY SCHOOL	EQUITY	0160263772184	17,074	
KAMWANGI CHIEFS OFFICE	EQUITY	0160163858545	35,719	
KARANDI ASS. CHIEFS OFFICE	EQUITY	0160176950387	62,515	800,000
KANGUU PRIMARY SCHOOL	EQUITY	0160277623019	124,187	
NYAIROKO ASS. CHIEFS OFFICE	EQUITY	0160278747019	15,378	
KARANDI SEC. SCHOOL	EQUITY	0160278693383	106,216	
GATIMU GIRLS SEC. SCHOOL	EQUITY	0160278637884	37,848	
CHAMUKA PRIMARY SCHOOL	EQUITY	0160297251737	41,195	

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
INOORO PRIMARY SCHOOL	EQUITY	0160278691418	-	
SABUGO PRIMARY SCHOOL	EQUITY	0160278869013	149,487	
MUNGA PRIMARY SCHOOL	EQUITY	0160165993717	100,080	
NYAIROKO PRIMARY SCHOOL	EQUITY	0160278579465	100,000	
EQUATOR PRIMARY SCHOOL	EQUITY	0160278573703	131,084	
BIDII PRIMARY SCHOOL	EQUITY	0160276949509	171,361	1,500,000
KIANJATA PRIMARY SCHOOL	EQUITY	0160276949796	101,257	350,000
BARAKA PRIMARY SCHOOL	EQUITY	0160277649075	146,592	
MWENJA PRIMARY SCHOOL	EQUITY	0160278572428	100,000	
GATITU PRIMARY SCHOOL	EQUITY	0160278557790	100,000	
CHAKARELI PRIMARY SCHOOL	EQUITY	0160277581654	101,037	
MADARAKA PRIMARY SCHOOL	EQUITY	0160278556985	100,000	
UHURU PRIMARY SCHOOL	EQUITY	0160277516177	90,837	
NGANO PRIMARY SCHOOL	EQUITY	0160277649410	1,056	
KIHEO PRIMARY SCHOOL	EQUITY	0160278047967	11,805	
MATINDIRI SEC. SCHOOL	EQUITY	0160263805401	605	
KABATI SEC. SCHOOL	EQUITY	0160265626729	895	
HOSPITAL HILL SEC. SCHOOL	EQUITY	0160277423725	32,862	
GATIMU PRIMARY SCHOOL	EQUITY	0160277423732	34,042	
RIVERSIDE SEC. SCHOOL	EQUITY	0160277425219	135,125	
KIHEO SEC. SCHOOL	EQUITY	0160277423735	1,498,727	
MADARAKA ASS. CHIEFS OFFICE	EQUITY	0160177423948	2.50	
RIVERSIDE ASS. CHIEFS OFFICE	EQUITY	0160177423955	127	
NYANDARUA PRISONS	EQUITY	0160277453634	919	
OL-JORO-OROK POLICE STATION	EQUITY	0160277984488	305,881	
KASUKU ASS. CHIEFS OFFICE	EQUITY	0160178662691	800,000	

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
NDUNDORI ASS. CHIEFS OFFICE	EQUITY	0160178700593	35,137	
Total			4,4,739,820	13,250,000



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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)
Report of auditor general for the year ended 30 th June 2018	Budget Performance	Overspending of use of goods and services of Kshs 1,291,885	MAMO E MICHAEL-FAM	RESOLUTION IN PROCESS	Upon clearance by special accounts committee
Report of auditor general for the year ended 30 th June 2018	Unsupported Disbursements to Projects	Expenditure returns for payments amounting to Kshs 7,420,000 were not presented for audit review	MAMO E MICHAEL-FAM	RESOLUTION IN PROCESS	Upon clearance by special accounts committee
Report of auditor general for the year ended 30 th June 2018	Understatement of Receipts	Understatement of Receipts by Kshs 37,405,172	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 th June 2018	Irregular Transfer of Funds	Omission of Kanguu Secondary School Project of Kshs 600,000.00	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 th June 2018	Non-Implemented Projects	Non-implementation of Kiheo Secondary School yet the school had been funded during the year	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 th June 2018	Overstatement of Cashbook Balance	Overstatement of Cashbook Balance by Kshs 152,492	MAMO E MICHAEL-FAM	RESOLVED	

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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)
Report of auditor general for the year ended 30 th June 2018	Unpresented Cheques	Stale Cheques not reversed in the cashbook	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 th June 2018	Undisclosed unutilized Funds	The unsettled expenditure were not capture in the note 15.3 in the financial statements	MAMO E MICHAEL-FAM	RESOLVED	

