

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 24 NOV 2022	DAY: _____ TIME: _____
TABLED BY: LOM	
OF	
CHECKED BY THE TABLE: E Nginyo	

THE AUDITOR-GENERAL

ON

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

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



OTHAYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. NG-CDFC CHAIRMAN’S REPORT	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES	6
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	6
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES	8
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- OTHAYA CONSTITUENCY</i>	9
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	10
VIII. STATEMENT OF ASSETS AND LIABILITIES	11
IX. SUMMARY STATEMENT OF APPROPRIATION	13
X. BUDGET EXECUTION BY SECTORS AND PROJECTS	15
XI. SIGNIFICANT ACCOUNTING POLICIES	25
XII. NOTES TO THE FINANCIAL STATEMENTS.....	28

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service

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

-
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
 5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Othaya Constituency NG CDF Headquarters

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

(f) Othaya Constituency NGCDF Contacts

Telephone: (254) 722423362

E-mail: othaya@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) Othaya Constituency NGCDF 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

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

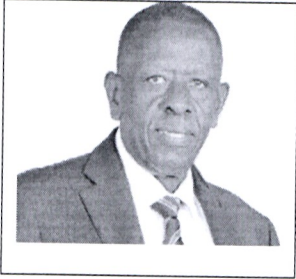
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

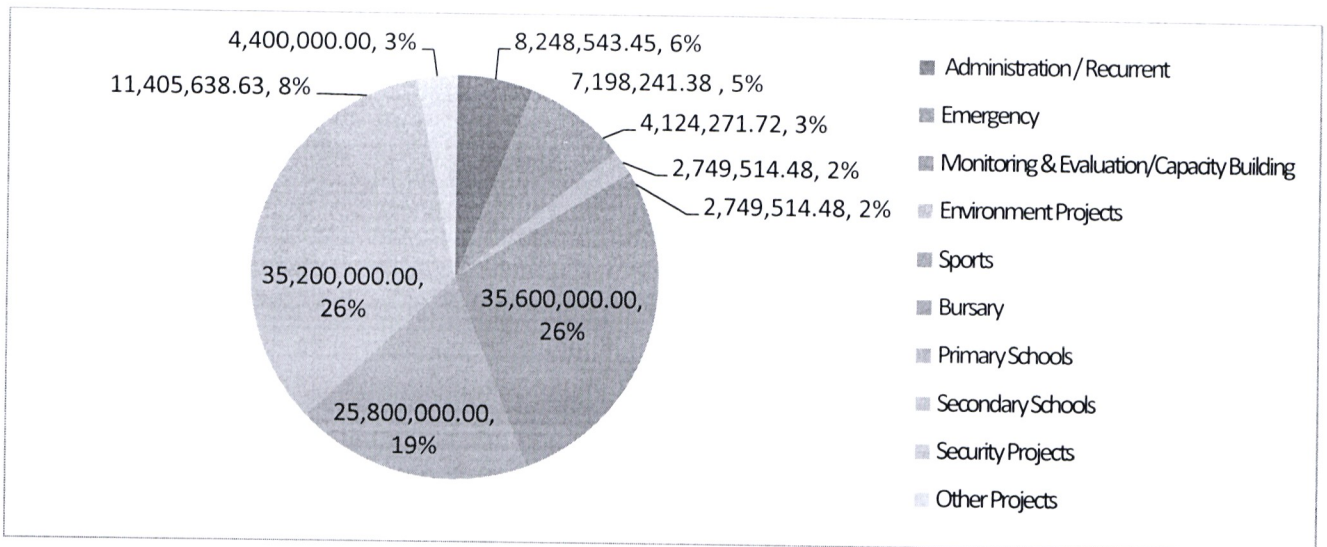
II. NG-CDFC CHAIRMAN'S REPORT



It is my pleasure to deliver the Chairman's report for NG-CDF Othaya for the financial year 2020/2021

In the financial year 2020/21 NG-CDF Othaya total allocation was Ksh 137,326,879 out of which Ksh 90,400,000 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.

2020/2021 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.

Signature

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Othaya Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- 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 20/21 we increased number of laboratories from 7 to 9.
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 20/21 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 20/21 we renovated 12 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 in line 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.

Othaya Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

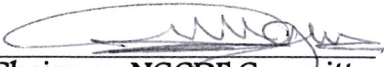
The Accounting Officer in charge of the NGCDF-Othaya Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Othaya Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

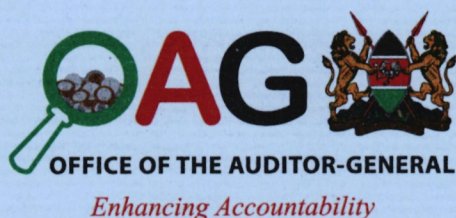
The NGCDF- Othaya Constituency financial statements were approved and signed by the Accounting Officer on 06/09/2021.


Chairman NGCDF Committee
Name: Dr. Muthoga Ngera


Fund Account Manager
Mburu Ngugi

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Othaya Constituency set out on pages 10 to 46, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flow and the summary statement

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

In my opinion, except for the 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 National Government Constituencies Development Fund - Othaya Constituency as at 30 June, 2021, and 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 Financial Management Act, 2012.

Basis for Qualified Opinion

Lack of Ownership Documents

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects Kshs.669,213 in respect of acquisition of assets out of which Kshs.533,313 is in respect of purchase of vehicles and other transport equipment spent on the purchase of a motor cycle. However, no log book was provided to confirm ownership of the motor cycle.

In the circumstances, the validity and ownership of the Kshs.533,313 incurred in purchase of vehicles and other transport equipment for the year ended 30 June, 2021 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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts and actual on comparable basis of Kshs.187,359,479 and Kshs 240,784,358 respectively resulting to an underfunding of Kshs 53,388,879 or 22% of the budget. Similarly, the fund spent Kshs.158,302,799 against approved budget of Kshs.240,784,358 resulting to an under

expenditure of Kshs.82,481,560 or 34% of the budget. There is need for Management to review the work plans mechanism with a view of improving performance.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Projects Implementation Status Report

During the year under review, the Fund budgeted and approved sixty-two (62) projects with a total budgeted expenditure of Kshs.114,887,348. However, fifty-nine (59) projects with a value of Kshs.112,937,347 were not started as at 30 June, 2021 including forty-six (46) with a budget of Kshs.62,532,178 that were at procurement stage, nine (9) with a budget of Kshs.44,255,170 were waiting for availability of funds, and four (4) with a budget of Kshs.6,150,000 awaiting approvals.

In the circumstances, the delayed implementation of the projects denied the constituents services that would have accrued from the projects that were not implemented.

2. Projects Inspection Report.

During the projects inspection in April, 2022 twenty-two (22) sampled projects with a value of Kshs.21,100,000 started in the year ended 30 June, 2021 revealed that all the projects bill of quantities were not supported with relevant drawings as per Section 70 Sub-Section 6(b) of the Public Procurement and Asset Disposal Act, 2015 which stipulates if works are procured, relevant drawings and bills of quantities shall be disclosed and the projects total estimated cost evaluated only on the basis of criteria disclosed. Further, two (2) projects with a total cost of Kshs.3,700,00 were completed and not put to use while seven (7) other projects with a total cost of Kshs.18,400,000 were ongoing.

In the circumstances, the constituents may not have derived benefits from projects that were ongoing, completed and not put into use.

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

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 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 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 Fund's policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 Gatungu, CBS
AUDITOR-GENERAL

Nairobi

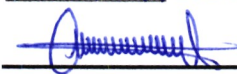
20 July, 2022

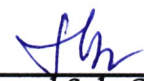
VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	160,267,724	116,340,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	238,000
TOTAL RECEIPTS		160,267,724	116,578,876
PAYMENTS			
Compensation of employees	4	3,082,321	2,642,664
Use of goods and services	5	7,852,359	10,153,181
Transfers to Other Government Units	6	93,961,650	65,775,280
Other grants and transfers	7	51,127,227	25,062,553
Acquisition of Assets	8	669,213	1,499,891
Other Payments	9	1,610,028	600,000
TOTAL PAYMENTS		158,302,799	105,733,568
SURPLUS/(DEFICIT)		1,964,926	10,845,307

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Othaya Constituency financial statements were approved on

06/09/2021 and signed by:


 Fund Account Manager
 Mburu Ngugi


 National Sub-County
 Accountant
 Duncan Kairira
 ICPAK M/No: 19439

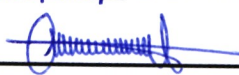

 Chairman NG-CDF Committee
 Dr. Muthoga Ngera

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

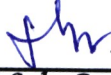
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	29,589,095	27,127,755
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		29,589,095	27,127,755
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		29,589,095	27,127,755
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	347,716	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		<u>29,241,380</u>	<u>27,127,755</u>
REPRESENTED BY			
Fund balance b/fwd	13	27,127,755	16,282,447
Prior year adjustments	14	148,699	-
Surplus/Deficit for the year		1,964,926	10,845,308
NET FINANCIAL POSITION		<u>29,241,380</u>	<u>27,127,755</u>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Othaya Constituency financial statements were approved on 06/09/ 2021 and signed by:


Fund Account Manager

Mburu Ngugi


National Sub-County
Accountant

Duncan Kairira
ICPAK M/No: 19439


Chairman NG-CDF
Committee

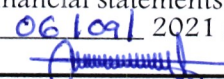
Dr. Muthoga Ngera

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

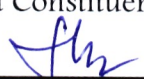
STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	160,267,724	116,340,876
Other Receipts	3	-	238,000
Total receipts		160,267,724	116,578,876
Payments for operating activities			
Compensation of Employees	4	3,082,321	2,642,664
Use of goods and services	5	7,852,359	10,153,181
Transfers to Other Government Units	6	93,961,650	65,775,280
Other grants and transfers	7	51,127,227	25,062,553
Other Payments	9	1,610,028	600,000
Total payments		157,633,586	104,233,677
Total Receipts Less Total Payments		2,634,139	12,345,199
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	347,716	-
Prior year adjustments	14	148,699	-
Net cash flow from operating activities		3,130,554	12,345,199
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(669,213)	(1,499,891)
Net cash flows from Investing Activities		(669,213)	1,499,891
NET INCREASE IN CASH AND CASH EQUIVALENT		2,461,340	10,845,308
Cash and cash equivalent at BEGINNING of the year	10	27,127,755	16,282,447
Cash and cash equivalent at END of the year		29,589,095	27,127,755

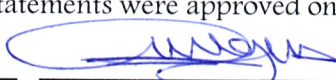
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Othaya Constituency financial statements were approved on 06/09/2021 and signed by:


Fund Account Manager

Mburu Ngugi


**National Sub-County
Accountant**

Duncan Kairira
ICPAK M/No: 19439


**Chairman NG-CDF
Committee**

Dr. Muthoga Ngera

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

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs			Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	27,127,755	76,567,724	240,784,358	187,395,479	53,388,879	77.8%
Proceeds from Sale of Assets							
Other Receipts							
TOTALS	137,088,879	27,127,755	76,567,724	240,784,358	187,395,479	53,388,879	77.8%
PAYMENTS							
Compensation of Employees	3,540,000	1,632,154	1,137,038	6,309,192	3,082,321	3,226,871	48.9%
Use of goods and services	8,581,419	1,307,037	7,339,807	17,228,364	7,852,359	9,375,905	45.6%
Transfers to Other Government Units	63,500,000	1,600,000	33,161,650	98,261,250	93,961,650	4,300,000	95.6%
Other grants and transfers	60,967,460	20,002,314	26,367,720	107,337,494	51,127,227	56,210,266	47.6%
Acquisition of Assets			686,009	686,009	669,213	16,796	97.6%
Other Payments	500,000	2,240,250	875,500	3,615,750	1,610,028	2,005,722	44.5%
Funds pending approval**		346,000	7,000,000	7,346,000		7,346,000	0%
TOTALS	137,088,879	27,127,755	76,567,724	240,784,358	158,302,799	82,481,560	65.7%


Othaya Constituency

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


(a) Transfers from NG-CDF board 77.8% - Funds amounting to Ksh 53,388,879 had not been disbursed as at close of the financial year 2020/2021.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	82,481,560
Less undisbursed funds receivable from the Board as at 30 th June 2021	53,388,879
	29,092,680
Add Accounts payable	347,715.84
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	148,699
Cash and Cash Equivalents at the end of the FY 2020/2021	29,589,095

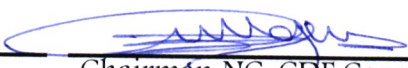
The NGCDF-Othaya Constituency financial statements were approved on 06/09/2021 and signed by:



Fund Account Manager
Mburu Ngugi



**National Sub-County
Accountant**
Duncan Kairira
ICPAK M/No: 19439



Chairman NG-CDF Committee
Dr. Muthoga Ngera

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,540,000	1,632,154	1,137,038	6,309,192	3,082,321	3,226,871
1.2 Committee allowances	3,000,000	1,109,681	1,214,514	5,324,195	3,383,550	1,940,645
1.3 Use of goods and services	1,699,613		688,231	2,387,844	1,368,009	1,019,835
Total	8,239,613	2,741,835	3,039,783	14,021,231	7,833,880	6,187,351
2.0 Monitoring and evaluation						
2.1 Capacity building	1,262,000	152,000	1,463,118	2,877,118	1,115,800	1,761,318
2.2 Committee allowances	2,200,000		3,339,630	5,539,630	1,885,000	3,654,630
2.3 Use of goods and services	419,806	45,356	634,314	1,099,476	100,000	999,476
Total	3,881,806	197,356	5,437,062	9,516,225	3,100,800	6,415,425
3.0 Emergency						
3.1 Primary Schools				0	0	0
3.2 Secondary schools				0	0	0
3.3 Tertiary institutions				0	0	0
3.4 Security projects			0	0	0	0
3.5 Unutilised	7,192,207		1,175,992	8,368,199	0	8,368,199
Total	7,192,207	0	1,175,992	8,368,199	0	8,368,199
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,000,000	7,400,632	11,325,576	38,726,208	18,726,208	20,000,000
4.2 Tertiary Institutions	14,000,000	4,246,724	4,968,276	23,215,000	9,215,000	14,000,000
4.3 Social Security	3,000,000	619,958		3,619,958		3,619,958
4.4 Special Needs		1,975,000		1,975,000	0	1,975,000
4.5 Revision Books		5,600,000	0	5,600,000	5,600,000	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	57,000,000	19,842,314	16,293,852	79,136,166	33,541,208	39,594,958
5.0 Sports						
5	2,746,538		2,749,514	5,496,052	2,745,000	2,751,052
Total	2,746,538	0	2,749,514	5,496,052	2,745,000	2,751,052
6.0 Environment						
Birithia Primary School	49,045			49,045		49,045
Gathanji Primary School	49,045			49,045		49,045
Gathumbi Primary School	49,045			49,045		49,045
Gatugi Primary School	49,045			49,045		49,045
Gaturuturu Primary School	49,045			49,045		49,045
Gatuyaini Primary School	49,045			49,045		49,045
Gichami Primary School	49,045			49,045		49,045
Gichiche Primary School	49,045			49,045		49,045
Gikurwe Primary School	49,045			49,045		49,045
Gitugi Primary School	49,045			49,045		49,045
Gituiga Primary School	49,045			49,045		49,045
Gifundu Primary School	49,045			49,045		49,045
Gura Primary School	49,045			49,045		49,045
Ihuririo Primary School	49,045			49,045		49,045
Iria-Ini Primary School	49,045			49,045		49,045
Irindi Primary School	49,045			49,045		49,045
Kagere Primary School	49,045			49,045		49,045
Kagongo Primary School	49,045			49,045		49,045
Kagonye Primary School	49,045			49,045		49,045

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

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	(C/BK) and AIA		2020/2021	30/06/2021	
Kagumo Primary School	49,045			49,045		49,045
Kairia Primary School	49,045			49,045		49,045
Kairathi Primary School	49,045			49,045		49,045
Kamoko Primary School	49,045			49,045		49,045
Kariko Primary School	49,045			49,045		49,045
Karima Primary School	49,045			49,045		49,045
Karuthi Primary School	49,045			49,045		49,045
Kiagumba Primary School	49,045			49,045		49,045
Kiaguthu Primary School	49,045			49,045		49,045
Kiamuya Primary School	49,045			49,045		49,045
Kigumo Primary School	49,045			49,045		49,045
Kihome Primary School	49,045			49,045		49,045
Kihuguru Primary School	49,045			49,045		49,045
Kihuri Primary School	49,045			49,045		49,045
Kiinu Primary School	49,045			49,045		49,045
Kirai Primary School	49,045			49,045		49,045
Kiriini Primary School	49,045			49,045		49,045
Kiyu Primary School	49,045			49,045		49,045
Koiyu Primary School	49,045			49,045		49,045
Mahiga Primary School	49,046			49,046		49,046
Miriini Primary School	49,046			49,046		49,046
Mucharage Primary School	49,046			49,046		49,046
Muirungi Primary School	49,046			49,046		49,046
Mumbu Ini Primary School	49,046			49,046		49,046
Mumwe Primary School	49,046			49,046		49,046

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Muna-Ini Primary School	2020/2021 49,046			49,046		49,046
Munyange Primary School	49,046			49,046		49,046
Mutitu Primary School	49,046			49,046		49,046
Ngaru Primary School	49,046			49,046		49,046
Njigari Primary School	49,046			49,046		49,046
Rukira Primary School	49,046			49,046		49,046
Ruruguti Primary School	49,046			49,046		49,046
Thunguri Primary School	49,046			49,046		49,046
Thuti Primary School	49,046			49,046		49,046
Wagura Primary School	49,046			49,046		49,046
Witima Primary School	49,046			49,046		49,046
Othaya Approved School	49,046			49,046		49,046
Gathera Secondary School			171,845	171,845		171,845
Kagere Primary School			171,845	171,845		171,845
Gitugi Primary School			171,845	171,845		171,845
Kagonye Primary School			171,845	171,845		171,845
Mumwe Primary School			171,845	171,845		171,845
Thuti Primary School			171,845	171,845		171,845
Kihuguru Primary School			171,845	171,845		171,845
Irindi Primary School			171,845	171,845		171,845
Mutitu Primary School			171,845	171,845		171,845
Mucharage Primary School			171,845	171,845		171,845
Gathanji Primary School			171,845	171,845		171,845
Kiagumba Primary School			171,845	171,845		171,845
Ruruguti Primary School			171,845	171,845		171,845

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

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Gitundu Primary School			171,845	171,845		171,845
Kiriini Primary School			171,845	171,845		171,845
Thunguri Primary School			171,845	171,845		171,845
6				0		
Total	2,746,538		2,749,520	5,496,058	0	5,496,058
7.0 Primary Schools Projects						
Gathanji Primary School	1,600,000			1,600,000	1,600,000	0
Gatugi Primary School	1,200,000			1,200,000	1,200,000	0
Gaturuturu Primary School	1,600,000			1,600,000	1,600,000	0
Gatya-ini Primary School	1,600,000			1,600,000	1,600,000	0
Kagongo Primary School	1,600,000			1,600,000	1,600,000	0
Kagonye Primary School	900,000			900,000	900,000	0
Kagumo Primary School	1,600,000			1,600,000	1,600,000	0
Kairia Primary School	500,000			500,000	500,000	0
Karima Primary school	1,800,000			1,800,000	0	1,800,000
Kiamuya Primary School	1,600,000			1,600,000	1,600,000	0
Kiangumba Primary School	1,600,000			1,600,000	1,600,000	0
Kigumo Primary School	1,000,000			1,000,000	1,000,000	0
Kihuguru Primary School	1,600,000			1,600,000	1,600,000	0
Kiinu Primary School	1,200,000			1,200,000	1,200,000	0
Konyu Primary School	3,500,000			3,500,000	3,500,000	0
Muirungi Primary School	1,200,000			1,200,000	1,200,000	0
Munwe Primary School	200,000			200,000	200,000	0
Munaini Primary School	1,200,000			1,200,000	1,200,000	0
Mutitu Primary School	1,200,000			1,200,000	1,200,000	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ngaru Primary school	1,200,000			1,200,000	1,200,000	0
Njigari Primary School	1,200,000			1,200,000	1,200,000	0
Rukira Primary School	1,600,000			1,600,000	1,600,000	0
Ruruguti Primary School	1,600,000			1,600,000	1,600,000	0
Kihuguru Primary School			226,800	226,800	226,800	0
Kigumo primary school			147,000	147,000	147,000	0
Kairia Primary school			189,000	189,000	189,000	0
Irindi Primary School			121,800	121,800	121,800	0
Kagumo Primary School			126,000	126,000	126,000	0
Kagonye Primary School			336,000	336,000	336,000	0
Kagere Primary School			126,000	126,000	126,000	0
Iriaini Primary School			176,400	176,400	176,400	0
Kiriini Primary School			235,200	235,200	235,200	0
Kairuthi Primary School			79,800	79,800	79,800	0
Karina Primary School			184,800	184,800	184,800	0
Karuthi Primary School			71,400	71,400	71,400	0
Kiaguthu Primary School			268,800	268,800	268,800	0
Kiamuya Primary School			54,600	54,600	54,600	0
Kiangumba Primary School			302,400	302,400	302,400	0
Gitundu Primary School			71,400	71,400	71,400	0
Gatuyaini Primary School			151,200	151,200	151,200	0
Birithua Primary School			46,200	46,200	46,200	0
Gathanji Primary School			113,400	113,400	113,400	0
Gaturuturu Primary School			155,400	155,400	155,400	0
Gituiga Primary School			96,600	96,600	96,600	0

Programme/Sub-programme	Original Budget	Adjustments (C/B) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Gichamu Primary School	2020/2021					
Gura Primary School			92,400	92,400	92,400	0
Kamoko Primary School			105,000	105,000	105,000	0
Ruruguti Primary School			67,200	67,200	67,200	0
Mahiga Primary School			50,400	50,400	50,400	0
Kiinu Primary School			180,000	180,000	180,000	0
Kirai Primary School			130,200	130,200	130,200	0
Rukira Primary School			79,800	79,800	79,800	0
Njigari Primary School			147,000	147,000	147,000	0
Ngaru Primary School			100,800	100,800	100,800	0
Muthitu Primary School			113,400	113,400	113,400	0
Munyange Primary school			79,800	79,800	79,800	0
Munaini Primary School			88,200	88,200	88,200	0
Mumwe Primary School			445,200	445,200	445,200	0
Muirini Primary School			42,000	42,000	42,000	0
Thunguri Primary School			42,000	42,000	42,000	0
Konyu Primary School			134,400	134,400	134,400	0
Gichiehe primary school			71,400	71,400	71,400	0
Gitundu Primary School			3,400,000	3,400,000	3,400,000	0
Kairuthi Primary school			1,500,000	1,500,000	1,500,000	0
Ngaru Primary school			2,000,000	2,000,000	2,000,000	0
Kiyu primary School			1,800,000	1,800,000	1,800,000	0
Total	52,300,000	0	14,749,400	47,049,400	45,249,400	1,800,000
8.0 Secondary Schools Projects				0		0
Gakuyu Secondary School	3,000,000			3,000,000	3,000,000	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gathera Secondary School	900,000			900,000	900,000	0
Gatugi Mixed Day Secondary School	2,500,000			2,500,000	2,500,000	0
Gitugi Mixed Secondary School	400,000			400,000	400,000	0
Gitundu Secondary School	2,700,000			2,700,000	2,700,000	0
Irindi Secondary School	1,000,000			1,000,000	1,000,000	0
Kabebero Secondary School	2,000,000			2,000,000	2,000,000	0
Kagonye Secondary School	1,200,000			1,200,000	1,200,000	0
Kagumo Secondary School	1,500,000			1,500,000	1,500,000	0
Kairuthi Secondary School	2,500,000			2,500,000	0	2,500,000
Kariko Secondary School	2,000,000			2,000,000	2,000,000	0
Karima Mixed Day Secondary School	1,000,000			1,000,000	1,000,000	0
Kiahagu Secondary School	2,000,000			2,000,000	2,000,000	0
Kiamuya Secondary School	2,500,000			2,500,000	2,500,000	0
Ihuririo Secondary School	2,000,000			2,000,000	2,000,000	0
Muirungi Secondary School	2,000,000			2,000,000	2,000,000	0
Witima Secondary School	2,000,000			2,000,000	2,000,000	0
Kiahagu Secondary School			7,000,000	7,000,000	7,000,000	0
Kiahagu Secondary School			162,250	162,250	162,250	0
Munyange Secondary School		1,600,000		1,600,000	1,600,000	0
Ihuririo Secondary School			250,000	250,000	250,000	0
Mucharage Secondary School			1,500,000	1,500,000	1,500,000	0
Gitugi Mixed Secondary School			3,000,000	3,000,000	3,000,000	0
Irindi Secondary School			4,000,000	4,000,000	4,000,000	0
Ruruguti secondary school			2,500,000	2,500,000	2,500,000	0
Total	31,200,000	1,600,000	18,412,250	51,212,250	48,712,250	2,500,000

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
9.0 Tertiary institutions Projects	2020/2021					
				0		0
Total	0	0	0	0	0	0
10.0 Security Projects						
Chingga Police Station	1,000,000			1,000,000	1,000,000	0
Chingga North West Chiefs Office	482,178			482,178	482,178	0
Gathera Assistant Chiefs Office	600,000			600,000	600,000	0
Gatuyaini Administration Police Post	450,000			450,000	450,000	0
Gura Assistant Chiefs Office	700,000			700,000	700,000	0
Ileme-ini Assistant Chiefs Office Hall	2,000,000			2,000,000	2,000,000	0
Karuthi Police Post	1,500,000			1,500,000	1,500,000	0
Kianganda Police Post	400,000			400,000	400,000	0
Mahiga Chiefs Office & Hall	700,000			700,000	700,000	0
Mahiga Assistant County Commissioner Office	450,000			450,000	450,000	0
Othaya Sub County Police Commander Residence	1,000,000			1,000,000	1,000,000	0
Ruruguti Chiefs Office	500,000			500,000	500,000	0
Witima Administration Police Post Lines	250,000			250,000	250,000	0
Witima Assistant Chiefs Office	500,000			500,000	500,000	0
Witima Chiefs Office	750,000			750,000	750,000	0
Nyeri South DCC Office		60,000		60,000	60,000	0
Gatugi AP Post		100,000		100,000	100,000	0
Kiruga Police Station			50,000	50,000	50,000	0
Chingga Police Station			70,000	70,000	70,000	0
Munyangge Police Station			51,000	51,000	51,000	0

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Witima Police Station			27,841	27,841	27,841	0
Kihome chiefs office			3,000,000	3,000,000	3,000,000	0
Othaya chiefs office			200,000	200,000	200,000	0
Total	11,282,178	160,000	3,398,841	14,841,019	14,841,019	0
11.0 Acquisition of assets						
11.1 Motor Vehicles/Motorbikes	0	0	550,000	550,000	533,313	16,687
11.2 Construction of CDF office	0	0		0	0	0
11.3 Purchase of furniture and equipment	0	0	136,009	136,009	135,900	109
11.4 Purchase of computers	0	0	0	0	0	0
Total	0	0	686,009	686,009	669,213	16,796
12.0 Other payments						
Nyeri South Sub County National Treasury-Office	500,000			500,000	495,152	4,848
Iriani ICT Hub		0	500,000	500,000	499,126	874
Othaya Probation Office		177,750		177,750	177,750	0
Othaya Probation Office		62,500	375,500	438,000	438,000	0
NG-CDF Office		2,000,000	0	2,000,000	0	2,000,000
Total	500,000	2,240,250	875,500	3,615,750	1,610,028	2,005,722
13.0 unallocated fund						
Unapproved projects			7,000,000	7,000,000	0	7,000,000
AIA		346,000	0	346,000		346,000
PMC savings				0		0
Total	0	346,000	7,000,000	7,346,000	0	7,346,000
	137,088,879	27,127,755	76,567,724	240,784,358	158,302,799	82,481,560

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO B047304	1		48,340,875.50
AIE NO B041186	2		4,000,000.00
AIE NO B047816	3		18,000,000.00
AIE NO B104074	4		15,000,000.00
AIE NO B096637	5		7,000,000.00
AIE NO B104456	6		24,000,000.00
AIE NO.B047304	1	500,000.00	
AIE NO.B041186	2	66,367,724.10	
AIE NO.B124732	3	8,000,000.00	
AIE NO.B119622	4	8,500,000.00	
AIE NO. B124868	5	3,000,000.00	
AIE NO.B128012	6	13,000,000.00	
AIE NO.B128254	7	6,900,000.00	
AIE NO.B132309	8	6,000,000.00	
AIE NO.B132015	9	6,000,000.00	
AIE NO.B138978	10	12,000,000.00	
AIE NO.B126270	11	7,000,000.00	
AIE NO.B105065	12	11,000,000.00	
AIE NO.B140709	13	12,000,000.00	
TOTAL		160,267,724.1	116,340,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	238,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	238,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,127,047	2,060,791
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	941,074	567,573
Employer Contributions Compulsory national social security schemes	14,200	14,400
Total	3,082,321	2,642,664

Othaya Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	455,000	394,450
Communication, supplies and services	-	-
Electricity	36,537	105,203
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	232,680
Water & sewerage charges	75,085	135,760
Rentals of produced assets	-	-
Fuel , oil & lubricants	300,000	200,000
Training expenses	1,115,800	1,173,000
Communication, supplies and services	58,474	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	5,268,550	4,211,400
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	503,214	-
Other operating expenses	30,249	31,157
Bank service commission and charges	9,450	-
Routine maintenance – vehicles and other transport equipment	-	320,031
Routine maintenance – other assets	-	-
Strategic Plan	-	3,349,500
Total	7,852,359	10,153,181

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	45,249,400	26,159,000
Transfers to secondary schools (see attached list)	48,712,250	32,616,280
Transfers to tertiary institutions (see attached list)	-	7,000,000
TOTAL	93,961,650	65,775,280

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,726,208	-
Bursary – tertiary institutions (see attached list)	9,215,000	-
Bursary – special schools (see attached list)	-	3,250,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Revision books	5,600,000	
Security projects (see attached list)	14,841,019	19,631,873
Sports projects (see attached list)	2,745,000	2,180,680
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	-	-
Total	51,127,227	25,062,553

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	533,313	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	43,900	1,499,891
Purchase of ICT Equipment, Software and Other ICT Assets	92,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	669,213	1,499,891

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Iria-ini Community Centre	-	200,000
Othaya Adult & continuing Education Office	-	400,000
ICT Hubs	499,126	-
Othaya Probation Office	177,750	-
Othaya Probation Office	438,000	-
Nyeri south Sub county Treasury	495,152	-
	1,610,028	600,000

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, Othaya Branch Othaya NG-CDF A/C no.1101548487</i>	29,589,095	27,127,755
	-	-
	-	-
Total	29,589,095	27,127,755
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>				-

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

12A. RETENTION

[Provide short appropriate explanations as necessary.]

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY

[Provide short appropriate explanations as necessary]

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	438,976	-
Gratuity paid during the Year (C)	91,260	-
Closing Gratuity as at 30 th June D= A+B-C	347,716	-

13. BALANCES BROUGHT FORWARD

	2020-2021 (1st July 2020)	2019-2020 (1st July 2019)

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

	Kshs	Kshs
Bank accounts	27,127,755	16,282,447
Cash in hand	-	-
Imprest	-	-
Total	27,127,755	16,282,447

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	27,127,755	148,699	27,276,454
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	27,127,755	148,699	27,276,454

The adjustments was a result of stale cheques written back to the cashbook and not reissued.

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	502,099	-
Deposit and Retentions held during the year (B)	438,976	-
Deposit and Retentions paid during the Year (C)	593,359	-
closing account receivables D= A+B-C	347,716	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	xx	xx

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	xx	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,226,871	2,525,193
Use of goods and services	9,375,904	4,910,593
Amounts due to other Government entities (see attached list)	4,300,000	18,061,069
Amounts due to other grants and other transfers (see attached list)	56,210,267	73,660,513
Acquisition of assets	16,796	109
Others (<i>specify</i>)	2,0057,22	3,800,000
Funds pending approval	7,346,000	238,000
	82,481,560	103,195,478

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	70,109,528.50	48,647,115.85
	70,109,528.50	48,647,115.85

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		3,226,871	2,525,193	
Use of goods & services		9,375,904	4,910,593	
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	
Karima Primary school		1,800,000		
		1,800,000	9,500,000	
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	
Kairuthi Secondary School		2,500,000		
		2,500,000	18,500,000	
		4,300,000		
Amounts due to other grants and other transfers				
Emergency		8,368,199	7,198,241	
Bursary Secondary Schools		20,000,000	17,000,000	
Bursary Tertiary Schools		14,000,000	12,000,000	
Bursary Special Schools		1,975,000	5,754,314	
Purchase of Revision Books			5,600,000	
Social Security Program		3,619,958		

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Sports		2,751,052	2,749,514	
Environment		5,496,058	2,749,514	
Innovation Hubs				
Security				
Kihome chiefs office			3,000,000	
Othaya chiefs office			200,000	
Sub-Total		16,796	109	
Acquisition of assets				
Others (Specify)				
Chinga Community library			2,000,000	
NG-CDF Office		2,000,000	2,000,000	
Mahiga Community Centre			1,500,000	
Othaya Adult & Continuing Education Office			400,000	
Nyeri South Sub County National Treasury-Office		4,848		
Iriani ICT Hub		874		
Sub-Total		2,005,722	5,900,000	
Funds pending approval		7,346,000	5,603,000	
Grand Total		82,481,560	103,195,478	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	35,000,000			35,000,000
Transport equipment	3,502,562	533,313		4,035,875
Office equipment, furniture and fittings	2,849,891	43,900		2,893,791
ICT Equipment, Software and Other ICT Assets	-	92,000		92,000
Other Machinery and Equipment	53,200			53,200
Heritage and cultural assets				
Intangible assets				
Total	41,405,653	669,213		42,074,866

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

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2020/21	2019/20
Birithia Primary School	Equity Bank	0080292869100	2,871.00	153,314.50
Birithia Secondary School	Equity Bank	0080293432965	2,036,235.50	2,036,235.50
Chinga Boys High School	Equity Bank	0080291998260	73,189.00	219,613.00
Chinga NW Chief Office	Equity Bank	0080262546237	482,905.00	727.00
Chinga SW Chief Office	Equity Bank	0080279814805	19,920.00	209,178.00
Gakuyu Secondary School	Equity Bank	0080294971593	5,292,764.00	3,034,612.50
Gathanji Primary School	Equity Bank	0080262303463	1,727,435.00	1,625,189.20
Gathera AP Post	Equity Bank	0080270331354	36,288.00	705,803.00
Gathera Ass. Chief's Office	Equity Bank	0080279793672	600,465.00	5,937.00
Gathera Secondary School	Equity Bank	0080270641982	1,296,867.00	1,000,537.00
Gathumbi primary school	Equity Bank	0080266106398	185,828.00	3,002,149.50
Gathumbi Secondary School	Equity Bank	0080280518562	145,737.00	3,009,077.40
Gatugi AP Camp	Equity Bank	0080262290780	3,280.00	3,280.00
Gatugi Girls Sec. school	Equity Bank	0080271508966	26,627.00	26,627.00
Gatugi primary school	Equity Bank	0080262305595	1,202,642.00	184,568.10
Gaturuturu primary school	Equity Bank	0080262304404	1,601,934.00	970.35
Gatuyaini primary School	Equity Bank	0080262305667	1,601,934.00	2,120.00
Gichami Primary School	Equity Bank	0080270645054	1,370.00	75,277.50
Gichiche primary school	Equity Bank	0080292813724	3,389,371.00	188,202.00
Gikurwe primary school	Equity Bank	0080279644739	24,437.00	589,010.80
Gitugi Mixed Day Sec. school	Equity Bank	0080261934492	3,411,715.00	2,177.00
Gitugi Primary School	Equity Bank	0080298660586	5,172.00	103,050.00
Gituiga Primary school	Equity Bank	0080298660668	97,018.00	868.00
Gitundu Primary School	Equity Bank	0080262303422	747,092.00	490,610.50
Gitundu Secondary School	Equity Bank	0080293662173	2,750,430.00	50,430.00
Ihuririo AP post	Equity Bank	0080266105563	3,022.00	3,022.00
Iriaini Girls Secondary School	Equity Bank	0080262303404	211.00	211.00
Iriaini primary school	Equity Bank	0080266105342	179.00	26,307.00
Irindi Primary School	Equity Bank	0080263306149	5,370.00	33,056.00
Irindi Secondary School	Equity Bank	0080293596903	3,513,637.00	27,772.00
Kabebero Secondary School	Equity Bank	0080263297179	2,022,639.00	1,202,084.00
Kagongo Primary school	Equity Bank	0080292812857	1,614,015.00	1,594,722.00
Kagonye primary school	Equity Bank	0080279945794	1,040,124.00	1,113,431.00
Kagonye Secondary School	Equity Bank	0080280411996	1,230,278.00	508,051.00
Kagumo primary school	Equity Bank	0080299334085	1,603,142.00	181,945.00
Kairia primary school	Equity Bank	0080263306058	913,444.00	260,879.00

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

Kairuthi Secondary School	Equity Bank	0080294127275	984.00	984.00
Kamoko Primary school	Equity Bank	0080279909681	67,804.00	150,457.00
Kariko primary school	Equity Bank	0080262303474	125,728.00	2,011,070.00
Kariko Secondary School	Equity Bank	0080279821894	2,088,835.00	2,064,709.00
Karima Boys High School	Equity Bank	0080262274268	1,697.00	1,697.00
Karima primary school	Equity Bank	0080261933654	275,835.00	100,257.00
Karuthi primary school	Equity Bank	0080292847631	84,167.00	202,280.00
Karuthi Secondary school	Equity Bank	0080280558865	98,079.00	536.00
Kenyatta High School	Equity Bank	0080298232020	89,659.00	89,659.00
Kiaguthu Primary School	Equity Bank	0080270642191	84,979.00	83,794.00
Kiaguthu Secondary School	Equity Bank	0080271073873	135,969.00	375.00
Kiahagu Secondary School	Equity Bank	0080291409270	2,109,058.00	2,028,279.00
Kiamuya AP Post	Equity Bank	0080270642151	30.00	2,500,030.00
Kiamuya Primary School	Equity Bank	0080270641476	1,619,378.00	18,962.00
Kiamuya Secondary School	Equity Bank	0080294951520	2,519,668.00	379,618.00
Kiangumba Primary School	Equity Bank	0080262546118	1,678,267.00	1,401,519.00
Kigumo primary school	Equity Bank	0080263306016	1,002,012.00	2,202.00
Kihome primary School	Equity Bank	0080279056336	9,375.00	109,914.00
Kihome Secondary School	Equity Bank	0080291892683	154,018.00	2,071,860.00
Kihugiru Primary school	Equity Bank	0080292923046	1,601,340.00	180,672.00
Kihuri Secondary School	Equity Bank	0080296932679	527.00	16,504.00
Kirai Primary school	Equity Bank	0080295539334	514,354.00	1,500,502.00
Kiriini primary School	Equity Bank	0080261933667	2,188.00	1,808.00
Kiyu primary school	Equity Bank	0080290930185	154,804.00	658,306.00
Konyu Primary School	Equity Bank	0080262610929	3,572,004.00	604.00
Mahiga ACC Office	Equity Bank	0080271509320	569,526.00	150,096.00
Mahiga Girls High School	Equity Bank	0080262295961	340,888.00	340,888.00
Mahiga Primary School	Equity Bank	0080296188219	43,373.00	1,181,589.00
Miriine primary school	Equity Bank	0080292844485	192,761.00	173,881.00
Mucharage primary School	Equity Bank	0080280022484	13,784.00	205,173.00
Mucharage Secondary School	Equity Bank	0080266105144	1,503,204.00	3,204.00
Muirungi Primary School	Equity Bank	0080293674066	1,229,995.00	58,653.00
Muirungi Secondary School	Equity Bank	0080262290762	2,144,130.00	3,000,747.00
Mumwe primary school	Equity Bank	0080280897990	244,177.00	2,627.00
Muna - ini Primary School	Equity Bank	0080262546009	1,205,247.00	66,813.00
Munyange Primary School	Equity Bank	0080262139153	163,592.00	688,464.00
Munyange Secondary School	Equity Bank	0080261933670	93,834.00	25,804.00
Njigari Primary school	Equity Bank	0080263767277	1,302,080.00	1,730.00
Othaya Boys High School	Equity Bank	0080291998260	13,674.00	219,613.00
Othaya KMTC	Equity Bank	0080267895590	3,545.00	3,545.00

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

Rukira primary school	Equity Bank	0080262305322	1,600,962.00	452.00
Ruruguti AP Camp	Equity Bank	0080270331331	311,224.00	2,800,035.00
Ruruguti Primary School	Equity Bank	0080273347692	1,713,494.00	251,325.00
Thunguri Primary School	Equity Bank	0080262303449	171,706.00	865,247.00
Thuti primary school	Equity Bank	0080294360569	32,559.00	146,079.00
Wagura primary school	Equity Bank	0080299738675	188.00	48,335.00
Witima Ap Line	Equity Bank	0080263295992	250,000.00	47,618.00
Witima Secondary School	Equity Bank	0080260474044	265,239.00	1,117,555.00
Total			70,109,528.50	48,647,115.85

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Budgetary Performance underutilization of the funds	The projects have now been implemented.	resolved	
2	Unutilized project- Witima AP Line	The project was awaiting water and electricity connection and is now in use.	resolved	

