

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

NATIONAL ASSEMBLY	
DATE: 09 AUG 2023	DAY: WED
TABLED BY: OF	Hon Owen Baya, MP Deputy leader, majority
CLEAR-AT THE-TABLE:	Miriam Njoroge

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND - OL JOROOROK CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**



11/11/11



OFFICE OF THE AUDITOR GENERAL
CENTRAL REGIONAL OFFICE
★ 10 MAY 2023
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OLJOROOROK CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Oljoroorok 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 2022 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 Oljoroorok 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) OljoroorokConstituency NGCDF Headquarters

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

(f) OljoroorokConstituency NGCDF Contacts

Telephone: 0114270235
E-mail: cdfoljoroorok@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Oljoroorok Constituency NGCDF Bankers

Equity Bank
Nyahururu Branch
P.o Box 1048-20300

(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

I. NG-CDFCCHAIRMAN'SREPORT



SIMON CHEGE WANJUKI

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 2022. During the year, the Constituency was allocated a total of Ksh213, 401,971

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 2021/2022, we received Kshs182, 777,758 and these funds were then disbursed to earmarked projects.

Sector Prioritization

During the year, a total of Kshs 213,401,971 was allocated being Compensation of employees at Kshs 3,745,391 Use of goods at Kshs17, 913,496 , Transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions at Kshs 70,408,268, Other grants and transfers which consists of Bursary, sports, and emergency at Kshs115,019,179, and Other Payments of Kshs 80,000.

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 drilling and equipping of boreholes in the constituency.



Due to inadequate and sufficient clean water to fight covid 19 pandemic, we constructed A 100 m³ high mast steel tank to serve various schools at gathanji ward the above diagram of the steel tank



Due to High crime rates we constructed an ap post at Kichaka chiefs office as shown in the above diagram in charagita ward.

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Due to High Need of Education and population, we constructed a classroom at Bidii primary school to ease congestion of learner's as shown in the above diagram in gathanji ward.



Due to emergence to lack of security for school documentation, we constructed a schools administration block at Ngatha secondary school as shown in the above diagram in charagita ward.



Due to inadequate and sufficient clean water to fight covid 19 pandemic, we drilled and fully equipped a borehole at Kangui secondary school to serve various schools at Charagita ward the above diagram of the equipped borehole



Due to inadequate and sufficient clean water to fight covid 19 pandemic, we constructed A 100 m3 high mast steel tank to serve various schools at charagita ward the above diagram of the steel tank

*Ol-joro-Orok Constituency
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Due to High Need of Education and population, we constructed a six door pit latrine with urinal at ruiru primary school to enhance hygiene as shown in the above diagram in charagita ward.

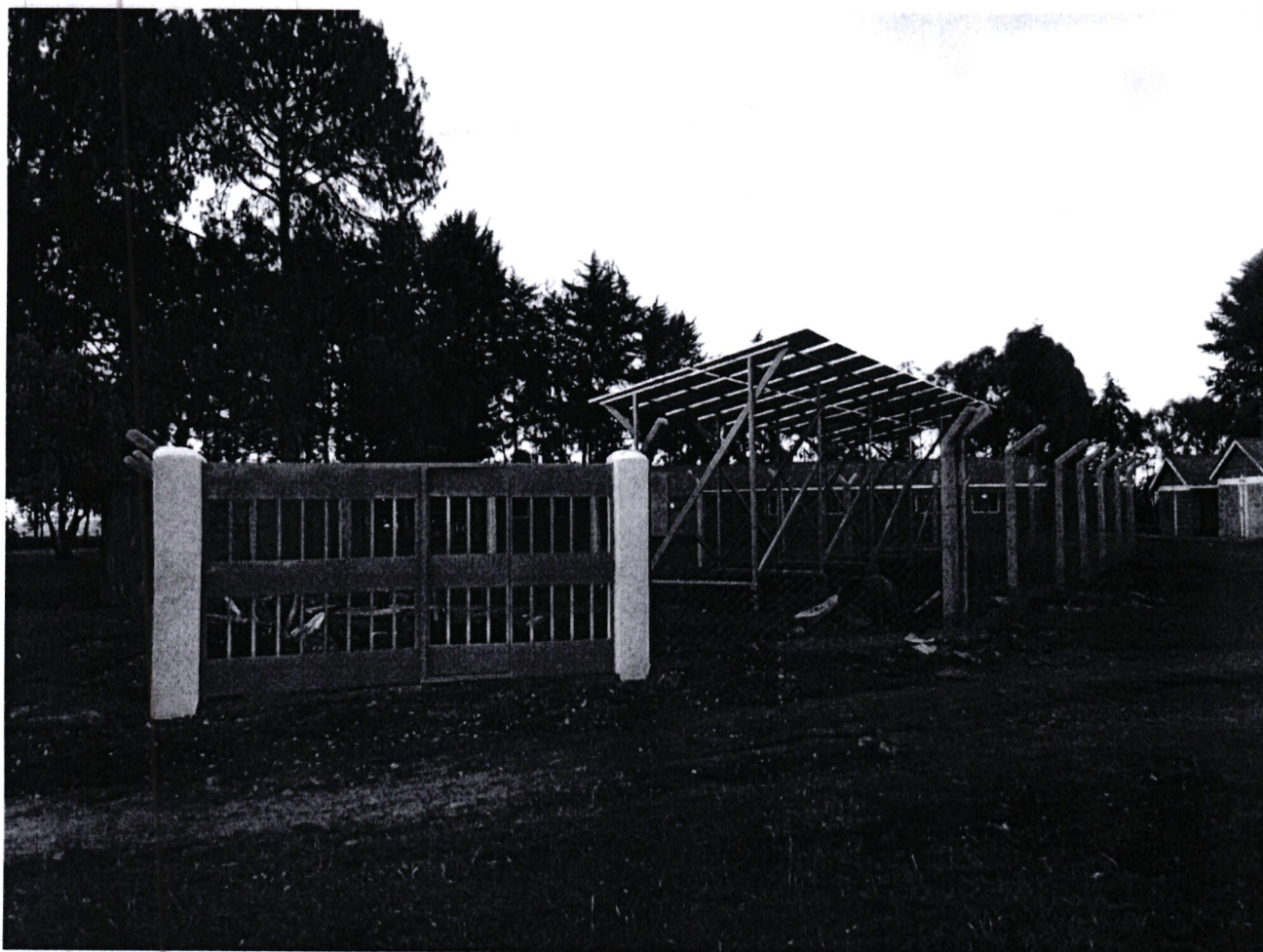


Due to High Need of Education and population, we constructed a six door pit latrine with urinal at Mwenja primary school to enhance hygiene as shown in the above diagram in Gathanji ward.

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Due to High Need of education, we purchased a land to start a new Kirima booster primary school in gathanji ward as shown in the above diagram.



Due to inadequate and sufficient clean water to fight covid 19 pandemic, we drilled and fully equipped a borehole at Gatimu primary school to serve various schools at gatimu ward the above diagram of the equipped borehole

Budgetary Appropriations

During the financial year 2020/2021, the overall budget utilization stood at 78 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 Kshs126,767,724 was received against the total allocation of Kshs209,894,877.

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.

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Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. 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 2020/2021 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 2021/2022.

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 2021/2022.

Signature.....

SIMON CHEGE WANJUKI

CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

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 Oljoro-Orok Constituency 2018-2022 plan are to:

- a) To promote quality Education and training.
- b) To enhance efficient administration of security.
- c) To promote sports and creative activities.
- d) To promote and preserve environment for future generations.
- e) To enhance social protection.
- f) To collaborate with KPLC and REA in lighting up the constituency Centres through the mulikamwizi masts.

Progression 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:

Constituen cy Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going school	Increase enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	InFY20/21 -we increased number of classrooms, dormitories, and laboratories thus enhancing proper flow of education. - Bursary beneficiaries at all levels were as per the attached schedules.

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Security	To curb insecurity	Decreased number of insecurity cases.	Completion of police station and construction of chief offices	We completed oljoroorok police station and also several chief offices at the constituency level.
Emergency	To cater for unseen occurrences.	Reduced number of complaints from the public who may need the emergency funds	Construction of physical infrastructure all around the constituency.	Construction of school latrines and other projects requiring urgent funding.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Oljoroorok NG-CDF really recommend care and protection of the environment in which we live in and therefore complying with all relevant environmental regulations and also minimizing anything that contributes to pollution of land, water and air.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

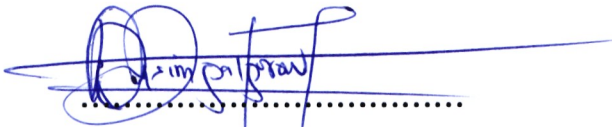
The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

***Ol-joro-Orok Constituency
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Public Awareness

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

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



**Name; MAMO E. MICHAEL
FAM OLJOROOROK NG-CDF**

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-Oljoorok 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, 2022. 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-Oljoorok 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Oljoorok 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.

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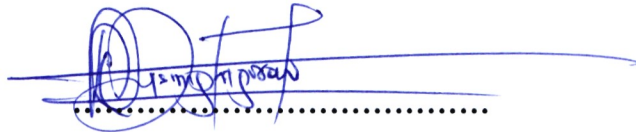
The Accounting Officer in charge of the NGCDFOljoroorokConstituency confirms that the constituencyhas complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity’s funds received during the year under audit were used for 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-OljoroorokConstituency financial statements were approved and signed by the Accounting Officer on 30th June 2022.



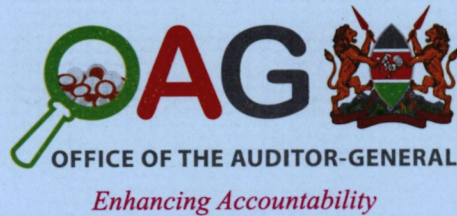
.....
Name: Simon Chege
Chairman – NGCDF Committee



.....
Name: Mamo E. Michael
Finance Account Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - OL JOROOROK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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 – Ol joroorok Constituency set out on pages 1 to 35, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

statement of receipts and payments, statement of cash flows 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ol joroorok Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Lack of Land Ownership Documents

The statement of receipts and payments and as disclosed under Note 6 to the financial statements reflects an amount of Kshs.70,335,788 in respect to transfers to other Government units, which includes transfers to primary school of an amount Kshs.43,950,000. Included in the amount is Kshs 4,150,000 in respect to purchase of 0.783 hectares of land for the construction of the proposed Kirima Booster Primary School. However, the land ownership documents were not provided for audit.

In the circumstances, the ownership status for the parcel of land purchased worth Kshs.4,150,000 could not be confirmed.

2. Unconfirmed Other Grants and Other Transfers-Bursary

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects other grants and other transfers amounting to Kshs.115,019,179, which includes bursary to secondary schools and tertiary institutions amounting to Kshs.60,530,474 and Kshs.13,548,042 respectively, totalling to Kshs.74,078,516. However, the bursary award committee minutes approving award of bursary totalling Kshs.74,078,516 and acknowledgement letters from the various institutions that received bursary funds were not provided for audit review.

In the circumstances, the accuracy, validity and completeness of the bursary awards amounting to Kshs.74,078,516 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 - Ol joroorok 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

Unresolved Prior Year Audit Issues

In the audit report of the previous year, several matters were raised under the Report on Financial Statements, Other Matter and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Annex 6 to the financial statements in relation to progress on follow up of prior year auditors' recommendations indicates issues that are not as per audit report for the year ended 30 June, 2021. Management has not provided explanations on how issues for the year ended 30 June, 2021 were resolved.

In the circumstances, the issues remain unresolved.

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. Unutilized Assets

The statement of receipts and payments and as disclosed under Note 6 to the financial statements reflects transfers to other Government units amounting to Kshs.70,335,788, which includes Kshs. 26,385,788 transferred to secondary schools, which further includes Kshs.2,000,000 transferred to Gatimu Mixed Secondary Schools for the purchase of one hundred (100) double decker beds. Physical verification of the project revealed that the beds were supplied as requested. However, only three (3) beds were in use, and the other ninety-seven (97) had not been put to use.

In the circumstances, the public may not have achieved value for money on the expenditure of Kshs.1,940,000.

2. Irregular Appointment of Constituency Oversight Committee

Review of the Fund's records revealed that the Member of the National Assembly appointed the Constituency Oversight Committee on 4 February, 2021. However, the appointment of the Constituency Oversight Committee was not supported by stakeholders' views or meetings minutes. This is contrary to Section 53(2) of the National Government Constituencies Development Fund Act, 2015, which requires that Constituency Oversight Committee shall be comprised of the constituency member of the

National Assembly and not more than four other members, appointed by the Member of National Assembly for the constituency in consultation with other stakeholders.

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

3. Unauthorized Expenditure

The statements of receipts and payments reflects total payments of Kshs.206,729,229 for the year ended 30 June, 2022. However, Kshs 65,184,151 was incurred from 30 May, 2022 to 30 June, 2022 after the expiry of the National Government Constituency Development Fund Committee (NGCDFC) Contrary to Section 12(5) of the National Government Constituencies Development Fund Act, 2015 which states that every payment or instruction for payment out of the constituency fund account shall be strictly in accordance to the minutes of a resolution of a meeting of the Constituency Committee.

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

4. Emergency Projects

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects emergency projects expenditure amounting to Kshs.11,514,413. However, review of project implementation status report revealed that the description of the projects undertaken was not emergency in nature, contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that "emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. Further, no information was provided for audit to indicate that the utilization of the emergency reserve was reported to the Board within thirty days of the occurrence of the emergency as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In addition, physical verification of projects funded through emergency funds revealed that five (5) projects with total funds allocation of Kshs.1,900,000 had unsatisfactory issues, including incomplete works, poor workmanship and some projects although deemed complete had not been put to use.

In the circumstances, Management was in breach of the law. In addition, the public may not have achieved value for money on the expenditure of Kshs.1,900,000.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 controls, risk management and overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 National Government Constituencies Development Fund - Ol Joroorok Constituency 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 controls.

- 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 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 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 controls 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 Gathanga, CBS
AUDITOR-GENERAL

Nairobi

18 May, 2023

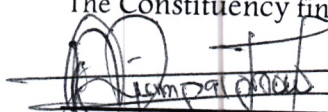
Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

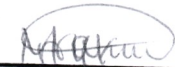
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,777,758	126,767,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	<u>119,000</u>
Total Receipts		182,777,758	126,886,724
Payments			
Compensation Of Employees	4	3,387,636	4,609,410
Use Of Goods and Services	5	17,906,626	9,121,923
Transfers To Other Government Units	6	70,335,788	51,550,000
Other Grants and Transfers	7	115,019,179	67,019,453
Acquisition Of Assets	8	-	-
Other Payments	9	<u>80,000</u>	<u>1,400,000</u>
Total Payments		206,729,229	133,700,786
Surplus/(Deficit)		<u>(23,951,470)</u>	<u>(6,814,062)</u>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30th June 2022 and signed by:


 Fund Account Manager

Name: MAMO E. MICHAEL


 National Sub-County
 Accountant
 Name: MARY NYAKIO
 ICPAK M/No: 26997


 Chairman NG-CDF Committee

Name: SIMON CHEGE

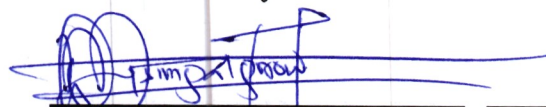
Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	6,,672,742	30,624,414
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		6,672,742	30,624,414
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		6,672,742	30,624,414
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	=
Net Financial Assets		<u>6,672,742</u>	<u>30,624,414</u>
Represented By			
Fund Balance B/Fwd	13	30,624,414	37,438,274
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(23,951,470)	(6,814,062)
Net Financial Position		<u>6,672,742</u>	<u>30,624,414</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30TH JUNE 2022 and signed by:



Fund Account Manager

Name: MAMO E. MICHAEL



National Sub-County
Accountant

Name: MARY NYAKIO
ICPAK M/No: 26997



Chairman NG-CDF
Committee

Name: SIMON CHEGE

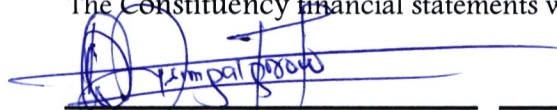
***Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,777,758	126,767,724
Other Receipts	3	=	<u>119,000</u>
Total Receipts		182,777,758	126,886,724
Payments			
Compensation Of Employees	4	3,387,636	4,609,410
Use Of Goods and Services	5	17,906,626	9,121,923
Transfers To Other Government Units	6	70,335,788	51,550,000
Other Grants and Transfers	7	115,019,179	67,019,453
Other Payments	9	80,000	1,400,000
Total Payments		(206,729,229)	(133,700,786)
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	(-)
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(23,951,470)	(6,814,062)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(-)	(-)
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(23,951,470)	(6,814,062)
Cash & Cash Equivalent At Start Of The Year	10	30,624,212	37,438,274
Cash & Cash Equivalent At End Of The Year	10	<u>6,672,742</u>	<u>30,624,212</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30TH JUNE 2022 and signed by:



Fund Account Manager

Name: MAMO E. MICHAEL



National Sub-County
Accountant

Name: MARY NYAKIO
ICPAK M/No: 26997



Chairman NG-CDF
Committee

Name: SIMON CHEGE

Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

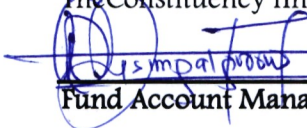


Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	137,088,879	30,624,212	45,688,879	213,401,971	213,401,971	-	
Proceeds From Sale of Assets							
Other Receipts							
Totals	137,088,879	30,624,212	45,688,879	213,401,971	213,401,971		100%
Payments							
Compensation Of Employees	3,475,000	270,391		3,745,391	3,387,636	357,755	90%
Use Of Goods and Services	8,862,999	9,050,497		17,913,496	17,906,626	6,870	100%
Transfers To Other Government Units	57,085,788	72,480	13,250,000	70,408,268	70,335,788	72,480	100%
Other Grants and Transfers	67,665,092	21,094,344	32,358,879	121,118,315	115,019,179	6,099,136	95%
Acquisition Of Assets		17,500		17,500		17,500	0%
Other Payments			80,000	80,000	80,000		100%
Funds Pending Approval**		119,000		119,000		119,000	0%
Totals	137,088,879	30,624,212	45,688,879	213,401,971	206,729,229	6,672,742	97%

- a) Total allocation financial year 2021/2022 was Kshs 137,088,879. We had a balance brought down of Kshs 30,624,212 and previous year outstanding disbursements of Kshs 45,688,879 amounting to a total amount of Kshs 213,401,971 where 97% of the funds were absorbed.

Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	6,672,742
Less undisbursed funds receivable from the Board as at 30 th June 2022	(-)
	6,672,742
Add Accounts payable	-
Less Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	6,672,742

The Constituency financial statements were approved on 30TH JUNE 2022 and signed by:

 <hr style="border: 0.5px solid black;"/> Fund Account Manager	 <hr style="border: 0.5px solid black;"/> National Sub-County Accountant	 <hr style="border: 0.5px solid black;"/> Chairman NG-CDF Committee
Name: MAMO E. MICHAEL	Name: MARY NYAKIO ICPAK M/No: <i>26997</i>	Name: SIMON CHEGE

*Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,475,000	270,391		3,745,391	3,387,636	357,755
1.2 Committee allowances	2,300,000	78,100		2,378,100	2,374,700	3,400
1.3 Use of goods and services	2,450,333	1,017,441		3,467,774	3,466,374	1,400
Total	8,225,333	1,365,932		9,591,265	9,228,710	362,555
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	541,320		1,541,320	1,540,480	840
2.2 Committee allowances	2,608,000	5,666,748		8,274,748	8,273,748	1,000
2.3 Use of goods and services	504,666	1,746,888		2,251,554	2,251,324	230
	4,112,666	7,954,956		12,067,622	12,065,552	2,070
3.0 Emergency	7,192,207	4,322,206		11,514,413	11,514,413	-
4.0 Bursary and Social Security						
4.1 Secondary Schools	30,600,000	8,984,131	27,000,000	66,584,131	60,530,474	6,053,657
4.2 Tertiary Institutions	9,981,108	1,715,056	1,858,879	13,555,044	13,548,042	7,002
4.3 Social Security	6,000,000			6,000,000	6,000,000	-
Total	46,581,108	10,699,187	28,858,879	86,139,175	80,078,516	6,060,659
5.0 Sports	2,741,778	5,372,951		8,114,729	8,076,250	38,479
6.0 Primary Schools Projects						
6.1 Bidii Primary School	1,100,000			1,100,000	1,100,000	
6.2 Chakareli Primary School	8,000,000			8,000,000	8,000,000	
6.3 Weru Primary School	8,000,000			8,000,000	8,000,000	
6.4 Gatimu Primary School	4,500,000			4,500,000	4,500,000	
6.5 Kirimangai Primary School	4,500,000			4,500,000	4,500,000	
6.6 Ruiru Primary School	1,100,000			1,100,000	1,100,000	

Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
6.7 Karandi Primary School	1,500,000			1,500,000	1,500,000	
6.8 Proposed Kirima Booster Primary School	1,000,000			1,000,000	1,000,000	
6.9 Madaraka Primary School	1,000,000			1,000,000	1,000,000	
6.10 Equator Primary School			1,100,000	1,100,000	1,100,000	
6.11 Charagita Primary School			1,100,000	1,100,000	1,100,000	
6.12 Mahua Primary School			2,200,000	2,200,000	2,200,000	
6.13 Bidii Primary School			1,100,000	1,100,000	1,100,000	
6.14 Kibathi Primary School			1,100,000	1,100,000	1,100,000	
6.15 Kirimangai Primary School			3,500,000	3,500,000	3,500,000	
6.16 Kibathi Primary School			3,150,000	3,150,000	3,150,000	
6.17 Oljoroorok Primary School		34,730		34,730		34,730
Total	30,700,000	34,730	13,250,000	43,984,730	43,950,000	34,730
7.0 Secondary Schools Projects						
7.1 Kangui Secondary School	4,500,000			4,500,000	4,500,000	
7.2 Ngatha Secondary School	2,195,788			2,195,788	2,195,788	
7.3 Silibwet Secondary School	2,000,000			2,000,000	2,000,000	
7.4 Gatimu Mixed Sec. school	2,000,000			2,000,000	2,000,000	
7.5 Gatimu Girls sec. School	7,520,000			7,520,000	7,520,000	
7.6 Matindiri Sec. School	7,520,000			7,520,000	7,520,000	
7.7 Kanguu Secondary School	650,000			650,000	650,000	
7.8 Ngano Secondary School		37,750		37,750		37,750
Total	26,385,788	37,750		26,423,538	26,385,788	37,750
8.0 Security Projects						
8.1 Gituamba Police Post	4,500,000			4,500,000	4,500,000	
8.2 Kanguu Chiefs Office	4,500,000			4,500,000	4,500,000	
8.3 Matindiri Ass. Chiefs Office	1,400,000			1,400,000	1,400,000	
8.4 Kichaka AP Post	750,000			750,000	750,000	

Oljoroorok Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.5 Sambugo Chiefs Office		700,000		700,000	700,000	
8.6 Kanguu Chiefs Office			3,500,000	3,500,000	3,500,000	
Total	11,150,000	700,000	3,500,000	15,350,000	15,350,000	
9.0 Acquisition of assets						
9.1 Purchase of furniture and equipment		17,500		17,500		17,5000
Totals		17,500		17,500		17,500
10.0 Others						
10.1 Innovation Hub			80,000	80,000	80,0000	
Totals			80,000	80,000	80,000	
Funds pending approval**		119,000		119,000		119,000
Total	137,088,879	30,624,212	45,688,879	213,401,971	206,729,229	6,672,742

XII. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (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-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 137,088,879 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.

Significant Accounting Policies continued

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 relate 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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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 30th June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

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.

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XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B096909		5,000,000
AIE NO. B104669		19,000,000
AIE NO. B823712		11,367,724
AIE NO. B124731		8,000,000
AIE NO. B119620		8,500,000
AIE NO. B128010		13,000,000
AIE NO. B128252		6,900,000
AIE NO. B132307		6,000,000
AIE NO. B132013		6,000,000
AIE NO. B138976		12,000,000
AIE NO. B105063		11,000,000
AIE NO. B126268		7,000,000
AIE NO. B140707		13,000,000
AIE NO. B105261	33,508,879	
AIE NO. B105701	34,000,000	
AIE NO. B105967	30,000,000	
AIE NO. B128984	12,000,000	
AIE NO. B128673	6,000,000	
AIE NO. B154180	12,000,000	
AIE NO. B154405	18,000,000	
AIE NO. B155521	25,088,879	
AIE NO. B089078	12,180,000	
TOTAL	182,777,758	126,767,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	119,000
Total	-	119,000

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,283,956	4,506,810
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	103,680	102,600
Total	3,387,636	4,609,410

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	1,549,700	606,000
Electricity	100,000	20,000
Water and sewerage		20,000
Communication, supplies and services	180,000	175,280
Bank Charges	-	34,282
Domestic travel and subsistence	483,700	115,850
Printing, advertising and information supplies & services	252,950	91,310
Training expenses	2,035,528	232,400
Hospitality supplies and services	660,000	570,000
Fuel, Oil & lubricants	1,800,000	1,203,704
Committee allowance	8,020,000	3,636,000
Office and general supplies and services	1,423,124	1,201,223
Other operating expenses	465,000	510,000
Routine maintenance – vehicles and other transport equipment	936,624	705,874
Total	17,906,626	9,121,923

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	43,950,000	22,600,000
Transfers To Secondary Schools (See Attached List)	26,385,788	28,950,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	70,335,788	51,550,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	60,530,474	27,829,796
Bursary – tertiary institutions (see attached list)	13,548,042	11,346,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	2,499,050
Social Security programmes (NHIF)	6,000,000	6,000,000
Security projects (see attached list)	15,350,000	5,956,036
Sports projects (see attached list)	8,076,250	-
Electricity projects (see attached list)	-	5,200,329
Emergency projects (see attached list)	11,514,413	8,188,242
Total	115,019,179	67,019,453

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	-

Notes to the Financial Statements (Continued)

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	80,000	1,400,000
	80,000	1,400,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	30/06/2022	30/06/2021
<i>Equity Bank Nyahururu Branch</i>	6,672,742	30,624,212
Total	6,672,742	30,624,212
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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>
		Kshs	Kshs	Kshs
<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	-	-	-
Total		-	-	-

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

Notes to the Financial Statement Continued

**Oljoroorok Constituency
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12A. Retention

	2021-2022	2020-2021
	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	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	30,624,212	37,438,274
Cash in hand	-	-
Imprest	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Bank account Balances	-	-	-

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Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

**** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)**

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020-2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total		

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	357,755	827,509
Use of goods and services	6,870	6,338,968
Amounts due to other Government entities (see attached list)	72,480	16,902,480
Amounts due to other grants and other transfers (see attached list)	6,099,137	52,107,634
Acquisition of assets	17,500	17,500
Funds pending approval	119,000	119,000
Total	6,672,742	76,313,091

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	26,555,294	26,338,581
Total	26,555,294	26,338,581

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**Annexes
Annexe I: Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		357,755	827,509	
Use of goods & services		6,870	6,338,968	
Amounts due to other Government entities				
Primary Schools		34,730	6,684,730	
Secondary Schools		37,750	10,217,750	
Sub-Total		72,480	16,902,480	
Amounts due to other grants and other transfers				
Bursary Secondary		6,053,656	33,122,916	
Bursary Tertiary		7,002	8,558,811	
Emergency		-	4,322,207	
Sports		38,479	5,372,951	
Security		-	700,000	
Social Security Programme		-	29,800	
Sub-Total		6,099,137	52,106,685	
Acquisition of assets		17,500	17,500	
Sub-Total		17,500	17,500	
Funds pending approval		119,000	119,950	
Grand Total		6,672,742	76,513,092	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Buildings and structures	20,264,236			20,264,236
Transport equipment	6,681,423			6,681,423
Office equipment, furniture and fittings	4,770,900			4,770,900
ICT Equipment, Software and Other ICT Assets	1,703,000			1,703,000
Total	33,419,559			33,419,559

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	EQUITY	0160276949509	445,594	
BIDII PRIMARY SCHOOL	EQUITY	0160277581654	3,731	
CHAKARELI PRIMARY SCHOOL	EQUITY	0160279097239	3,517	
KIRIMANGAI PRIMARY SCHOOL	EQUITY	0160277423732	6,282	
GATIMU PRIMARY SCHOOL	EQUITY	0160276973273	981	
KARANDI PRIMARY SCHOOL	EQUITY	0160278556985	528	
MADARAKA PRIMARY SCHOOL	EQUITY	0160176950189	20,329	
RUIRU PRIMARY SCHOOL	EQUITY	0160279090604	8,025	
WERU PRIMARY SCHOOL	EQUITY	0160277006553	759,168	
MAHUA PRIMARY SCHOOL	EQUITY	0160279091814	1,100,880	
KIBATHI PRIMARY SCHOOL	EQUITY	0160279096459	1,100,037	
CHARAGITA PRIMARY SCHOOL	EQUITY	0160278573703	1,100,732	
EQUATOR PRIMARY SCHOOL	EQUITY	0160282739400	4,150,000	
KIRIMA BOOSTER PRIMARY SCHOOL	EQUITY	0160279445154	139,512	
SILIBWET SEC. SCHOOL	EQUITY	0160293853933	2,744	
KANGUU SEC. SCHOOL	EQUITY	0160279451023	37,170	
GATIMU MIXED SEC. SCHOOL	EQUITY	0160279505323	1,171	87,679
GATHANJE CIH	EQUITY			

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
WERU HUB	EQUITY	0160279461071	22,294	111,302
KIHEO PRIMARY SCHOOL	EQUITY	0160278047967	1,397	
OLJOROOROK PRIMARY SCHOOL	EQUITY	0160279091328	179,866	
ORAIMUTIA PRIMARY SCHOOL	EQUITY	0160279102661	3,332	
GATITU PRIMARY SCHOOL	EQUITY	0160278557790	260	
NGANO PRIMARY SCHOOL	EQUITY	0160277649410	543	
KIANJATA PRIMARY SCHOOL	EQUITY	0160276949796	27	
GIKENO PRIMARY SCHOOL	EQUITY	0160279104229	20	
IGWAMITI PRIMARY SCHOOL	EQUITY	0160279079433	12,807	
NYAIROKO PRIMARY SCHOOL	EQUITY	0160278579465	80	
SILIBWET PRIMARY SCHOOL	EQUITY	0160279092114	835	
GIKINGI PRIMARY SCHOOL	EQUITY	0160279091454	388	
JACARANDA PRIMARY SCHOOL	EQUITY	0160279096156	35	
NGATHA PRIMARY SCHOOL	EQUITY	0160279113021	356	
KAMUKUNJI PRIMARY SCHOOL	EQUITY	0160276950881	15,040	
KANGUO PRIMARY SCHOOL	EQUITY	0160277623019	520	
WERU PRIMARY SCHOOL	EQUITY	0160279090604	8,025,046	
MUNGA PRIMARY SCHOOL	EQUITY	0160165993717	637	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	EQUITY	0160279096358	42	
GATHANJI PRIMARY SCHOOL	EQUITY	0160277423735	100697	
KIHEO SEC. SCHOOL	EQUITY	0160278693383	100,093	
KARANDI SEC. SCHOOL	EQUITY	0160276949796	27	
KIANJATA PRIMARY SCHOOL	EQUITY	0160263772184	519	
MUUNGANO PRIMARY SCHOOL	EQUITY	0160277516177	47,904	
UHURU PRIMARY SCHOOL	EQUITY	0160276951014	252,075	
MUCHEMI PRIMARY SCHOOL	EQUITY	0160279089399	2,858	
KIRIMA PRIMARY SCHOOL	EQUITY	0160277649075	20,155	
BARAKA PRIMARY SCHOOL	EQUITY	0160282546499	700,000	
SAMBUGU CHIEFS OFFICE	SIDIAN	1023030001574	5	
KIWANJA ACC. OFFICE	SIDIAN	1023030001174	165	
GATHANJI SEC. SCHOOL	SIDIAN	1023030001924	855	
GATHANJI DCCS OFFICE	SIDIAN	1023030001494	1,553	
GITUAMBA POLICE POST	SIDIAN	1023030001384	164,729	
CHARAGITA GIRLS SEC. SCHOOL	SIDIAN	1023030001434	1,500,645	
KANGUI SEC. SCHOOL	SIDIAN	1023030001884	1,518,975	
MATINDIRI ASS. CHIEFS OFFICE	SIDIAN	1023030001894	48,015	
KICHAKA POLICE POST				

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
THUNJUI ASS. CHIEFS OFFICE	SIDIAN	1023030001404	101,125	
MARPHIL ASS. CHIEFS OFFICE	SIDIAN	1023030001414	202,149	
GIKINGI CHIEFS OFFICE	FAMILY	037000015337	33	
GATUMBIRO CHIEFS OFFICE	FAMILY	023000041979	116	
KANGU CHIEFS OFFICE	FAMILY	037000015628	4,498,390	
ORAIMUTIA CHIEFS OFFICE	FAMILY	037000015628	150,207	
NYANDARUA WEST TREASURY OFFICE	FAMILY	023000042259	78	
RIVERSIDE SEC. SCHOOL	EQUITY	0160277425219		808,260
KIRIMA PRY. SCHOOL	EQUITY	0160279089399		3,296,637
NGANO PRY. SCHOOL	EQUITY	0160277649410		55,343
RUIRU PRY. SCHOOL	EQUITY	0160276950189		4,000,855
KAGEMA PRY SCHOOL	EQUITY	0160276948955		217,715
KARANDI PRY. SCHOOL	EQUITY	0160276973273		3,993,782
GATIMU PRIMARY SCHOOL	EQUITY	0160277423732		3,501,143
KIHEO SECONDARY SCHOOL	EQUITY	0160277423735		817
UHURU SECONDARY SCHOOL	EQUITY	0160277839535		90
WERU SECONDARY SCHOOL	EQUITY	0160297357974		2,419

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	EQUITY	0160279801539		-
	EQUITY	0160178662691		210
	EQUITY	0160277581654		4,780
	EQUITY	0160276951014		2,195
	EQUITY	0160276949101		49,453
	EQUITY	0160277623019		640.00
	EQUITY	0160277839535		90
	EQUITY	0160263772184		759
	EQUITY	0160297251737		996
	EQUITY	0160277006553		391
	EQUITY	0160278572428		700,172
	SIDIAN	01023030001394		39,393.00
	SIDIAN	01023030001414		148.00
	SIDIAN	01023030001404		125.00
	SIDIAN	01023030001494		3,499,125.00
	SIDIAN	01023030001384		204,405.00
	SIDIAN	01023030001434		3,499,125.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
GIKINGI SEC. SCHOOL	SIDIAN	01023030001174		285.00
NGATHO DAY SEC. SCHOOL	SIDIAN	01023030001504		2,260,123.00
GOOD4 PRY. SCHOOL	SIDIAN	01023030001214		125.00
Total			26,555,294	26,338,581

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Annex 6: 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)
Report of auditor general for the year ended 30 th June 2020	Inaccuracies of Financial Statements	The necessary corrections were done	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Unsupported Bursaries	The student beneficiary with no admission number was a new student by then therefore lacking the school admission number Which she got after being admitted(Appendix 1)	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Unsupported Rural Electrification Project	The Rural Electrification Project returns explaining the 28,863,222 expenditure are attached (Appendix 2)	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Irregular Committee Allowances	The Fund Account Manager and the District Accountant were paid per diems and vouchers explaining Ksh 414,800 are attached(Appendix 3)	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Emergency Projects	All projects under Emergency vote were urgent in nature and	RESOLVED	

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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)
Report of auditor general for the year ended 30 th June 2020	Non-closure of PMC Bank Accounts	documents explaining Kshs 1,931,000 are attached(Appendix 4) The Company will heed to the given recommendation in future	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Unsupported Social Security Expenditure	The documents in relation to NHIF beneficiaries are attached(See Appendix 5)	RESOLVED	
Report of auditor general for the year ended 30 th June 2020	Projects Implementation Status-Delayed Projects	The Company will in future speed the project implementation.	RESOLVED	



 Name

Fund Account Manager.