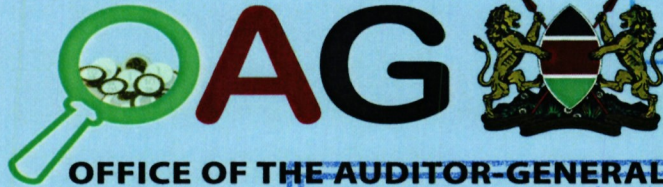


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*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
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REPORT

DATE: 22 FEB 2022

DAY:

TUESDAY

TABLED  
BY  
OF

LOM

CLERK-AT  
THE-TABLE:

Mairah Warjeki

**THE AUDITOR-GENERAL**

**ON**

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

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





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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	6
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	7
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	9
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- OLKALOU CONSTITUENCY</i> .....	10
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	11
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	12
IX. STATEMENT OF CASHFLOW .....	13
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	14
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	16
XII. SIGNIFICANT ACCOUNTING POLICIES .....	18
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	22



**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

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

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**Core Values**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	LUDOVICK NGERA
2.	Sub-County Accountant	JASPER GITONGA NGAI
3.	Chairman NGCDFC	SIMON NDUATI
4.	Member NGCDFC	JOHN KARIUKI

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF OLKALOU Constituency Headquarters**

P.O. Box 402-20303 Olkalou  
CDF Building  
Gilgil- Nyahururu Road  
Nyandarua, KENYA



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF OLKALOU Constituency Contacts**

Telephone: (254) 0722377223  
E-mail: cdfolkalou.@ngcdf.go.ke  
Website: www.ngcdf.go.ke

**(g) NGCDF OLKALOU Constituency Bankers**

Equity Bank.  
Olkalou branch  
P.O. Box 215-20303  
Olkalou, Kenya

Equity Bank-Olkalou  
Account name: Olkalou National Government-Constituency Development Fund.  
Account number: O620262118070

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

The projects implementation was not able to be achieved fully since not all funds were received within the financial year.

My plea is to the NG-CDFB to expedite the disbursement of the funds to NGCDFC to facilitate the project implementation in time and ensure service delivery to the constituents.

The project implementation process has also had its fair share of practical challenges for example the onset of heavy rainfall and malignant squabbles within PMCs are some of the issues that hinder speedy execution of the projects. However, the fund has been of great help to the residents of Olkalou constituency especially on increase in number of classrooms, security offices and bursaries. It is my considered hope that the fund will continue to be increase and available so that the residents continue to enjoy direct services from the Government.

I sincerely thank the NGCDF BOARD for its resilience to ensure that the funds trickle down to the constituency despite whatever challenges the Board may be facing .  
God bless Kenya.

**Simon Nduati Kariuki**



**CHAIRMAN NGCDF COMMITTEE**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

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

**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 NGCDF-OLKALOU Constituency's 2018-2022 plan are to:

- a) To construct enough classrooms in all the learning institutions in the constituency.
- b) To construct and furnish enough chiefs offices and those of the assistant chiefs .
- c) To enhance quality structures are constructed through out he constituency.
- d) To expendite the mandate of the cdfe with the objectivity and with the peoples at heart.

**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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratoties from 12to20 in the following schools/institutions - Bursary beneficiaries increased from 3000 to 4100
Security	To have all security agencies facilitated well for smooth service delivery to the constituents.	Increased number of fully furnished security personnel offices.	Number of newly constructed chiefs,assistant chiefs offices and police stations.	In the fy 19/20.we increased allocation to security agencies from 2million in 18/19 to 3million.
Environment	To increase are of coverage by trees.	Increased number of trees planted.	Number of trees planted	In the fy 19/2020,we increased the



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

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

				number of trees planted from 2000 to 5000
Sports	To engage youth in recreational activities and grow talents	Talent identification leading to upward mobility.	Number of games played throughout the constituency and uniforms distributed to clubs	In the financial 2019/2020 year ,there were no sports games due the suspension occasioned by onset of the Covind-19 pandemic.
Disaster Management				

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – OLKALOU 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 fund has had very big impact on local development and there is need to continuously improve the administration of the fund. In essence, the fund has gone a long way to improve infrastructure in schools and security agencies offices.

Though challenges are expected in the administration of the fund, the benefits accrued far outweigh the challenges.

2. Environmental performance

Olkalou constituency is situated near the expansive Aberdare ranges and hence it is expected that the area is largely covered by vegetation. However, over the years, human activity has interfered with the forestation and some areas have become dry. NGCDF Olkalou identified this as an area to fast track by planting trees and return things to normalcy. Therefore, every year, NGCDF Olkalou plants trees in public schools and public land in an effort to reclaim the lost vegetation.

3. Employee welfare

Hiring of staff is done in reference to HR ACT 2009 and hence puts into consideration the gender issue. The involvement of the stakeholders in hiring process is achieved through job advertisement and the interview process. Consideration is also made in reference to NGCDF BOARD recommendations that applicants from the locality are given priority.

The staff are encouraged to improve their skills and they also benefit from the bursary like any other resident. However, there is no preferential bursary for staff, they are awarded just like the rest of the residents.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations.

Olkalou NGCDF ensures that the procurement process for materials and contractors is completed before the actual work starts. This will ensure that after job completion the contractor is paid without undue delay.

c) Responsible marketing and advertisement.

d) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

NGCDF Olkalou has not done any project or activity purely as a CSR programme. However, the bursary vetting and award process undertaken by the NGCDFC Olkalou, is done in such a way that it solves the fees burden of the less privileged in the society.

During these ward based vetting meetings, the residents present are given a chance to propose bursary beneficiaries who need not be vetted further. This process gives the community hope and they feel recognised by the fund.

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF NG-CDF OLKALOU MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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.

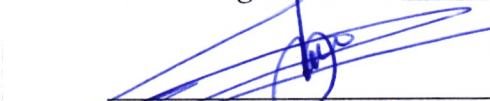
The Accounting Officer in charge of the NGCDF-OLKALOU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020.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

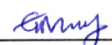
The Accounting Officer in charge of the NGCDF-OLKALOU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Olkalou NGCDF financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-OLKALOU Constituency further confirms the completeness of the accounting records maintained for the NGCDF-OKAKALOU 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-OLKALOU Constituency confirms that the NG-CDF OLKALOU 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 NGCDF-OLKALOU 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-OLKALOU Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2020.

  
\_\_\_\_\_  
**Fund Account Manager**  
Name: Ludovick Ngera

  
\_\_\_\_\_  
**Sub-County Accountant**  
Name: Jasper Gitonga Ngai  
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

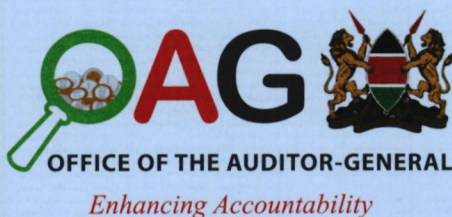
**For the year ended June 30, 2020**

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**VI. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF- OLKALOU CONSTITUENCY***

# 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 - OLKALOU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Olkalou Constituency set out on pages 11 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - Olkalou Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the 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 Adverse Opinion

##### 1. Inaccuracies in Transfers from NGCDF Board

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects transfers from NGCDF Board totalling to Kshs.134,040,876. However, the balance excluded two AIEs numbered B104114 amounting to Kshs.10,000,000 and B096636 amounting to Kshs.11,000,000 received from NGCDF Board on 25 February, 2020 and 01 April, 2020 respectively that were not disclosed in the financial statements.

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*Report of the Auditor-General on National Government Constituencies Development Fund - Olkalou Constituency for the year ended 30 June, 2020*

In the circumstances, the accuracy, completeness and validity of the reported transfers from NGCDF Board totalling to Kshs.134,040,876 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

## 2. Variances between Financial Statements and Supporting Schedules

There were variances noted between the balances in the financial statements and the supporting schedules on use goods and services under Note 5 to the financial statements resulting to an unreconciled variance amounting to Kshs.8,053,000 as detailed below: -

<b>Details</b>	<b>Balance as Per Note 5 (Kshs)</b>	<b>Balance as Per the Schedule (Kshs)</b>	<b>Variance (Kshs)</b>
Office Rent	270,000	90,000	180,000
Communication, Supplies and Services	246,000	162,000	84,000
Domestic Travel and Subsistence	266,000	95,000	171,000
Training Expenses	919,000	128,000	791,000
Other Committee Expenses	612,000	902,500	290,500
Committee Expenses	2,886,500	636,000	2,250,500
Insurance Costs	-	3,736,000	3,736,000
Office and General Supplies	715,800	165,800	550,000
<b>Total</b>	<b>5,915,300</b>	<b>5,915,300</b>	<b>8,053,000</b>

In the circumstances, the accuracy, completeness and validity of the above payments totalling to Kshs.5,915,300 for the year ended 30 June, 2020 could not be confirmed.

## 3. Unsupported Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.6,875,180. However, balances included various expenditure totalling to Kshs.5,825,300 being payment to the Fund Manager that was not supported by detailed schedules of goods purchased or services provided.

Further, the balance includes committee allowance amount of Kshs.2,886,500, and other committee expenses amount of Kshs.612,000 respectively. However, the balances were not supported by detailed payment schedules, minutes of committee meetings held and monitoring and evaluation reports.

In the circumstances, the accuracy, completeness and validity of use of goods and services expenditure totalling to Kshs.6,875,180 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

#### **4. Unsupported Other Grants and Transfers**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.30,922,575. The balance includes bursary for secondary schools amount of Kshs.10,184,758 and bursary for tertiary schools amount of Kshs.2,629,000 both totalling to Kshs.12,813,758. However, the balance was not supported by documents such as; beneficiary listing detailing out students' names, admission numbers, and amounts disbursed. Similarly, there was no evidence that bursary applications were vetted.

Further, the balance includes emergency projects totalling to Kshs.3,408,000. However, transfers totalling to Kshs.3,108,000 to eight (8) institutions were not supported by documentary evidence indicating the nature of emergency, funding requests or proposals and Constituency Development Fund Committee minutes supporting payments from the constituency emergency reserve.

Under the circumstances, the accuracy, completeness and validity of bursaries totalling to Kshs.12,813,758 and emergency expenditure amounting to Kshs.3,108,000 both totalling to Kshs.15,921,758 for the year ended 30 June, 2020 could not be confirmed.

#### **5. Inaccuracies in Bank Balances**

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.20,572,209. The bank reconciliation statement reflected payments in cashbook not recorded in the bank statement of un-presented cheques amounting to Kshs.66,989,425 which included stale cheques totalling to Kshs.2,458,965. However, the stale cheques were not reversed in the cashbook as at 30 June, 2020.

Similarly, the statement reflected receipts in bank not recorded in cashbook amounting to Kshs.21,020,495. These were salary refunds and transfers from the NGCDF Board received in bank statement between February, 2016 and April, 2020. The Management had however not recorded the transactions in cashbook.

In the circumstances, the accuracy, completeness and validity of the reported bank balances totalling to Kshs.20,572,209 as at 30 June, 2020 reflected in the statement of assets and liabilities could not be confirmed.

#### **6. Unsupported Committee Account Balances**

Note 17.4 to the financial statements reflects Project Management Committee account balances totalling to Kshs.6,453,996 held in sixty-six (66) accounts as disclosed in Annex 5 to the financial statements. However, supporting documents such as bank reconciliation statements, certificate of bank balances and bank statements were not provided.

Further, a review of the Projects Implementation Status Report as at 30 June, 2020 indicated that an amount of Kshs.63,830,000 had been released to various Project Management Committee accounts whose various projects had either not started or were ongoing. However, these account balances were not disclosed.

In the circumstances, the accuracy, completeness and validity of the reported Project Management Committee account balances totalling to Kshs.6,453,996 as at 30 June, 2020 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 - Olkalou 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 adverse opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.236,307,315 and Kshs.134,040,876 respectively, resulting to an underfunding amounting to Kshs.102,266,440 or 43% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.236,307,315 and Kshs.125,367,382 respectively, resulting to an under expenditure amounting to Kshs.110,939,933 or 47% of the budget.

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

#### **2. Unresolved Prior Year Matters**

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

# 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. Non-compliance with Public Sector Accounting Standards Board Requirements**

The annual report and the financial statements have numerous errors and omissions including; table of contents omits annexures to the financial statements, the statement of Management responsibilities at page 9 indicates Public Finance Management Act, 2013 instead of 2012, approval date is not disclosed at pages 9-14, the summary statement of appropriation-recurrent and development combined reflects unsupported budget utilization differences totalling to Kshs.110,939,932 and the statement of budget execution by programmes and sub-programmes has an unreconciled variance. The summary statement of appropriation for both the recurrent and development expenditures are not separately disclosed.

Further, there is a blank page 15, Annex 3 does not indicate the description of unutilized funds for the respective sub-components, the follow up of auditor's recommendations at page 59 is blank.

This is contrary to Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed PSASB format.

### **2. Delay in Project Implementation**

Review of the Project Implementation Status Report as at 30 June, 2020 indicated that two hundred and twelve (212) projects with an allocation totalling to Kshs.136,960,447. However, one hundred and eighty-three (183) projects valued at Kshs.112,435,878 were incomplete due to the slow tendering processes and delays in receipt or reallocation of funds from the NGCDF Board.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the above delayed projects for the year ended 30 June, 2020.

### **3. Unsatisfactory Implementation of Projects**

The Management paid a total of Kshs.13,216,569 to various projects. However, physical verification in January, 2021 revealed unsatisfactory implementation of the projects as shown in **Appendix I**.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the unsatisfactory implemented projects with an allocation totalling to Kshs.2,766,569.

### **4. Irregular Emergency Transfers**

During physical verification in January, 2021, emergency projects amounting to Kshs.2,678,000 had not been implemented and the funds were still in the respective Project Management Committee accounts.

This was contrary to section 8(3) of the NGCDF Act, 2015 which states that an 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.

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

### **5. Non-Remittance of Statutory Deductions**

Review of records established that the Management did not deduct and remit National Social Security Fund. This is contrary to Section 20(1) of NSSF Act of 2013 which states that; 'an employer shall pay to the Pension Fund in respect of each employee in his or her employment the employer's contribution at six per centum of the employee's monthly pensionable earnings; and the employee's contribution at six per centum of the employee's pensionable earnings deducted from the employee's earnings.'

Consequently, the Management is in breach of the law.

### **6. Delay in Olkalou Technical and Vocational College**

The Management disbursed a total of Kshs.10,000,000 to Olkalou Technical Vocational College for erection and completion of twin workshop, classrooms and offices' block (2 storey). The project was co-financed with the Ministry of Education at a total contract cost of Kshs.52,000,000 with the Fund contributing a total of Kshs.10,000,000. However, the NGCDF disbursed the allocated amount of

Kshs.10,000,000 without any defined phase or component of the project contrary to Section 25(1) of the NGCDF Act, 2015.

Audit verification noted delays in its implementation for almost one year with the initial completion date set at February, 2020.

Pending works included; wall finishes, floor finishes, construction of septic tank, electrical and plumbing works.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the delayed project for the year ended 30 June, 2020.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related 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 financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes

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

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

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


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

represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

17 January, 2022

## Appendix I: Unsatisfactory Implementation of Projects

No.	Beneficiary	Details	Amount (Kshs)	Observations
1.	Wangatabuthi Primary School	Construction of one classroom to completion	900,000	-One year after completion, the floor was already worn out -Some window glasses were missing -Painting and branding were not done -The contractor was paid on 5 October, 2019 before completion of works
2	Kiaduba Primary School	Construction of six (6) door toilet block to completion	350,000	-The project was worn out and doors were broken -PMC was not involved in the project implementation -Bills of quantities (BoQ) was not provided -Branding had not been done although the contractor was fully paid.
3.	Mukindu Primary School	Construction of a six-door toilet block to completion	300,000	-The project had already worn out and floors peeled off -PMC was not involved in the project implementation -BoQ was not provided -Branding had not been done although the contractor was fully paid.
4.	Gathima Primary School	Construction of one classroom to completion	900,000	-Classroom had been put to use before completion  -The contractor after being paid the full amount, abandoned the project site  -Pending works included; branding, window panes, internal and external wall finishes and fixing of a broken door.  -The floor was already fully worn out, three months after construction.
5.	J.M Kariuki Primary School	Construction of one classroom to completion	1,000,000	-The project was being implemented by the Fund instead of the PMC  -Procurement records were not provided  -The contractor was not on site, project was incomplete and in use  -The pillars were falling.

No.	Beneficiary	Details	Amount (Kshs)	Observations
6.	Kio Primary School	Construction of an administration block to completion	1,400,000	-The administration block has been put into use before completion while the contractor after being paid the full amount abandoned the project site -Procurement records were not provided -Pending works included ceiling cornice, and electrical works.
7.	Kagaa Primary School	Construction of one classroom to completion	900,000	-The classroom had been put into use before completion -The contractor abandoned the project site after being paid the full amount -Procurement records were not provided -Pending works included painting, electrical works and branding.
8.	Rumathi Secondary School	Construction of two classrooms to completion	1,900,000	-The project was incomplete but put in use with the contractor having been fully paid -Procurement records and BoQ were not provided. -Branding had not been done.
9.	Matunda Secondary School	Construction of one classroom to completion	1,000,000	-The class was incomplete but put in use with the contractor having been fully paid -Pending works included painting and partitioning -Procurement records and BoQ were not provided -Substandard works were noted including wearing out of the floor.
10.	Kibendera Primary School	Construction of one classroom to completion	900,000	The project was complete and in use but not branded.
11.	Micharage Primary School	Construction of one classroom to completion	900,000	-The project was complete and in use -The project was initiated without proposal from the PMC. -Procurement records were not provided.

No.	Beneficiary	Details	Amount (Kshs)	Observations
12.	Micharage Primary School	Renovation of four (4) classrooms (Flooring, plastering, painting, wall keying and construction of a verandah).	900,000	-One of the renovated classrooms has been turned into a kitchen despite the school having a designated kitchen -Procurement records were not provided -The contractor had been fully paid without completing the renovation works including fixing of window glasses and branding.
13.	Nyaituga Primary School	Construction of an eight (8) -door toilet block.	400,000	The project was complete and in use but it was initiated without proposal from the PMC. -Procurement records and BoQ were not provided. -Branding was not done.
14.	Rumathi Secondary School	Construction of a six (6) - door students toilet block and staff toilets to completion	666,569	-Both projects were completed and in use -Branding had not been done -Procurement records and BoQ were not provided.
15.	Kirima Location Welfare Association	Construction of a two-door toilet block and a urinal to completion	250,000	-The project was complete but there was no proof of ownership for confirmation of its eligibility for financing by NGCDF.
16.	Micharage Primary School	Construction of a six (6) - door toilet block to completion.	300,000	-The project was complete and in use -Branding had not been done -BoQ were not provided.
17.	Matunda Secondary School	Construction of a six (6) - door toilet block and urinal to completion.	250,000	-The project was complete and in use -Branding had not been done. -Procurement records and BoQ were not provided.
	<b>Total</b>		<b>2,766,569</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

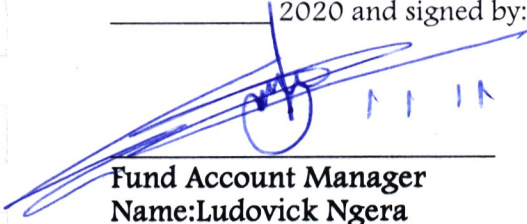
**Reports and Financial Statements**

**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	134,040,875.50	33,379,310.35
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>134,040,875.50</b>	<b>33,379,310.35</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,651,668.00	3,173,593.00
Use of goods and services	5	6,875,180.00	5,492,949.50
Transfers to Other Government Units	6	81,786,069.00	4,810,345.00
Other grants and transfers	7	30,922,575.45	42,017,259.00
Acquisition of Assets	8	2,631,890.00	0.00
Other Payments	9	500,000.00	1,169,256.80
<b>TOTAL PAYMENTS</b>		<b>125,367,382.45</b>	<b>56,663,403.30</b>
<b>SURPLUS/(DEFICIT)</b>		<b>8,673,493.05</b>	<b>(23,284,092.95)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
**Fund Account Manager**  
**Name: Ludovick Ngera**

  
**National Sub-County Accountant**  
**Name: Jasper Gitonga Ngai**  
**CPAK Member Number:**

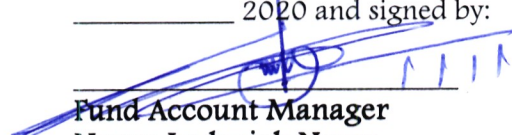
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

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

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	20,572,208.50	11,898,715.45
Cash Balances (cash at hand)	10B	0.00	0.00
<b>Total Cash and Cash Equivalents</b>		<b>20,572,208.50</b>	<b>11,898,715.45</b>
Accounts Receivable			
Outstanding Imprests	11	0.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,572,208.50</b>	<b>11,898,715.45</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	0.00	0.00
Deposits (Gratuity)	12B	0.00	0.00
<b>TOTAL FINANCIAL LIABILITES</b>		<b>0.00</b>	<b>0.00</b>
<b>NET FINANCIAL LIABILITIES</b>		<b>20,572,208.50</b>	<b>11,898,715.45</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	<b>11,898,715.45</b>	<b>35,182,808.40</b>
Prior year adjustments	14	0.00	0.00
Surplus/Defict for the year		8,673,493.05	(23,284,092.95)
<b>NET FINANCIAL POSITION</b>		<b>20,572,208.50</b>	<b>11,898,715.45</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Fund Account Manager  
Name: Ludovick Ngera

  
National Sub-County Accountant  
Name: Jasper Gitonga Ngai  
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

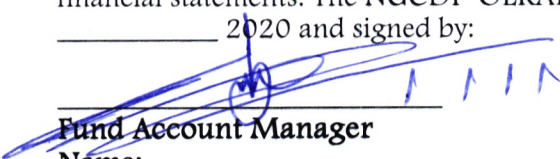
**Reports and Financial Statements**

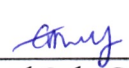
**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOWS:**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	134,040,875.50	33,379,310.35
Other Receipts	3	-	-
<b>Total receipts</b>		<b>134,040,875.50</b>	<b>33,379,310.35</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,651,668.00	3,173,593.00
Use of goods and services	5	6,875,180.00	5,492,949.50
Transfers to Other Government Units	6	81,786,069.00	4,810,345.00
Other grants and transfers	7	30,922,575.45	42,017,259.00
Other Payments	9	500,000.00	1,169,256.80
<b>Total payments</b>		<b>122,735,492.45</b>	<b>56,663,403.30</b>
<b>Total Receipts Less Total Payments</b>		<b>11,305,383.05</b>	<b>(23,284,092.95)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0.00	0.00
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0.00	0.00
Prior year adjustments	14	0.00	0.00
<b>Net cash flow from operating activities</b>		<b>11,305,383.05</b>	<b>(23,284,092.95)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	9	(2,631,890.00)	0.00
<b>Net cash flows from Investing Activities</b>		<b>(2,631,890.00)</b>	<b>0.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,673,493.05</b>	<b>(23,284,092.95)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>11,898,715.45</b>	<b>35,182,808.40</b>
<b>Cash and cash equivalent at END of the year</b>		<b>20,572,208.50</b>	<b>11,898,715.45</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Fund Account Manager  
Name:


  
National Sub-County Accountant  
Name:  
ICPAK Member Number:

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724.14	98,939,590.95	236,307,315.09	134,040,875.50	102,266,439.59	76.3%
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	4,438,160.00	4,258,514.92	8,696,674.92	2,651,668.00	6,045,006.92	30.5%
Use of goods and services	7,924,935.17	9,046,108.13	16,971,043.30	6,875,180.00	10,095,863.30	40.5%
Transfers to Other Government Units	54,940,000.00	48,226,569.00	103,166,569.00	81,786,069.00	21,380,500.00	79.3%
Other grants and transfers	66,364,628.97	29,900,628.50	96,265,257.47	30,922,575.45	65,342,682.02	32.1%
Acquisition of Assets	3,700,000.00	3,500,000.00	7,200,000.00	2,631,890.00	4,568,110.00	36.6%
Other Payments		4,007,770.40	4,007,770.40	500,000.00	3,507,770.40	12.5%
<b>TOTALS</b>	137,367,724.14	98,939,590.95	236,307,315.09	125,367,382.45	110,939,932.64	53.1%

The NGCDF-OLKALOU Constituency financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
 Fund Account Manager  
 Name:

  
 Sub-County Accountant  
 Name:  
 ICPAK Member Number:

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

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	4,438,160.00	4,258,514.92	8,696,674.92	2,651,668.00	6,045,006.92
1.2 Committee allowances	2,000,000.00	1,628,430.98	3,628,430.98	2,319,500.00	1,308,930.98
1.3 Use of goods and services	1,803,903.45	3,146,451.15	4,950,354.60	2,457,680.00	2,492,674.60
2.0 Monitoring and evaluation					
2.1 Capacity building	2,000,000.00	2,000,000.00	4,000,000.00	919,000.00	3,081,000.00
2.2 Committee allowances	1,121,031.72	1,771,226.00	2,892,257.72	567,000.00	2,325,257.72
2.3 Use of goods and services	1,000,000.00	500,000.00	1,500,000.00	612,000.00	888,000.00
3.0 Emergency	3,790,241.00	4,068,993.50	7,859,234.50		7,859,234.50
3.1 Primary Schools	-		-		-
Silanga secondary school	300,000.00		300,000.00	300,000.00	-
AC primary school	350,000.00		350,000.00	350,000.00	-
Mukindu primary school	300,000.00		300,000.00	300,000.00	-
Kalou secondary school	150,000.00		150,000.00	150,000.00	-
Olkalou NG-cdf office	300,000.00		300,000.00	300,000.00	-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Oikalou NG-cdf office	310,000.00		310,000.00	310,000.00	-
Nyandarua central education office	250,000.00		250,000.00	250,000.00	-
Nyaituga primary school	400,000.00		400,000.00	400,000.00	-
Silanga rimary school	318,000.00		318,000.00	318,000.00	-
Oikalo NG-cdf office	150,000.00		150,000.00	150,000.00	-
Kirima location welfare association	250,000.00		250,000.00	250,000.00	-
Rumathi secondary school	180,000		180,000	180,000	-
Rumathi secondary school	150,000		150,000	150,000	-
4.0 Bursary and Social Security					
4.1 Primary Schools	-		-	-	-
4.2 Secondary Schools	30,000,000.00	11,112,710.00	41,112,710.00	10,184,758.00	30,927,952.00
4.3 Tertiary Institutions	14,049,033.49	5,200,000.00	19,249,033.49	2,629,000.00	16,620,033.49
4.4 Universities	-		-	-	-
4.5 Social Security	-		-	-	-
5.0 Sports					-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
5.1 Kaimbaga football team	329,470.90	436,163.50	765,634.40		765,634.40
5.2 Kalou football club	329,470.90	436,163.50	765,634.40		765,634.40
5.3 Mirangine football team	329,470.90	436,163.50	765,634.40		765,634.40
5.4 Kanjuiri football club	329,470.90	436,163.50	765,634.40		765,634.40
5.5 Rurii football team	329,470.88	436,163.50	765,634.38		765,634.38
6.0 Environment					-
6.1 Canaan primary school	550,000.00		550,000.00		550,000.00
6.2 Nyakiambi Primary school	250,000.00		250,000.00	250,000.00	-
6.3 Mawingu Secondary School	250,000.00		250,000.00	250,000.00	-
6.4 Wiyumiririe multi-purpose hall.	250,000.00		250,000.00	250,000.00	-
6.5 Ngorika primary school	300,000.00		300,000.00	300,000.00	-
6.6 Huhoini primary school.	550,000.00		550,000.00	550,000.00	-
6.7 Tree planting		680,817.50	680,817.50	680,817.50	-
6.8 Micharage primary school		300,000.00	300,000.00	300,000.00	-
6.9 Kahonge primary school		300,000.00	300,000.00	300,000.00	-







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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.14 Manyatta primary school		52,500	52,500.00	52,500.00	-
Mawingo primary school		152,500	152,500.00	152,500.00	-
Mihuti primary school		130,000	130,000.00	130,000.00	-
Mugathika primary school		117,500	117,500.00	117,500.00	-
Mugumo primary school		152,500	152,500.00	152,500.00	-
Muiri primary school		122,500	122,500.00	122,500.00	-
Mukindu primary school		72,500	72,500.00	72,500.00	-
Mumbi Primary school		137,500	137,500.00	137,500.00	-
Mundi primary school		127,500	127,500.00	127,500.00	-
Munyeke primary school		82,500	82,500.00	82,500.00	-
Ac primary school		220,000	220,000.00	220,000.00	-
Passenga primary school		272,500	272,500.00	272,500.00	-
Rumathi primary school		82,500	82,500.00	82,500.00	-
Rurii primary school		225,000	225,000.00	225,000.00	-
Silanga primary school		135,000	135,000.00	135,000.00	-
Simba primary school		180,000	180,000.00	180,000.00	-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
St.Thomas primary school		67,500	67,500.00	67,500.00	-
St.Joseph primary school		167,500	167,500.00	167,500.00	-
Bahati primary school		70,000	70,000.00	70,000.00	-
Captain primary school		107,500	107,500.00	107,500.00	-
Gachwe primary school		125,000	125,000.00	125,000.00	-
Gatarwa primary school		110,000	110,000.00	110,000.00	-
Gichungo primary school		162,500	162,500.00	162,500.00	-
Githunguri primary school		157,500	157,500.00	157,500.00	-
Highlands primary school		25,000	25,000.00	25,000.00	-
Hospital primary school		120,000	120,000.00	120,000.00	-
Huhoini primary school		160,000	160,000.00	160,000.00	-
Huruma primary school		245,000	245,000.00	245,000.00	-
Kagaa primary school		122,500	122,500.00	122,500.00	-
Kaimbaga primary school		60,000	60,000.00	60,000.00	-
Kamande primary school		180,000	180,000.00	180,000.00	-
Kandutura primary school		137,500	137,500.00	137,500.00	-





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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Nyandundo primary school		167,500	167,500.00	167,500.00	-
Nyakiambi primary school		270,000	270,000.00	270,000.00	-
Matunda primary school		192,500	192,500.00	192,500.00	-
Muchemi primary school		130,000	130,000.00	130,000.00	-
Micharage primary school		112,500	112,500.00	112,500.00	-
Kibendera primary school		85,000	85,000.00	85,000.00	-
Mathakwa primary school		125,000	125,000.00	125,000.00	-
Mbora primary school		162,500	162,500.00	162,500.00	-
Tumaini primary school		285,000	285,000.00	285,000.00	-
Kahigu primary school		132,500	132,500.00	132,500.00	-
Wanjura primary school		117,500	117,500.00	117,500.00	-
Kihoto primary school		145,000	145,000.00	145,000.00	-
Kang'athia primary school		92,500	92,500.00	92,500.00	-
Nyaituga primary school		185,000	185,000.00	185,000.00	-
Wiyumiririe primary school		120,000	120,000.00	120,000.00	-
					-



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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.0 Primary Schools Projects					-
(List all the Projects)					-
Kangathia primary school.	500,000.00		500,000.00	500,000.00	-
Ciira primary school.	100,000.00		100,000.00	100,000.00	-
Ciira primary school.	100,000.00		100,000.00	100,000.00	-
Ciira primary school.	200,000.00		200,000.00	200,000.00	-
Harambee primary school.	3,000,000.00		3,000,000.00		3,000,000.00
Wiyumiririe primary school.	900,000.00		900,000.00		900,000.00
Wiyumiririe primary school.	80,000.00		80,000.00	80,000.00	-
Tumaini primary school.	250,000.00		250,000.00	250,000.00	-
Kanjau primary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Murindati primary school.	250,000.00		250,000.00	250,000.00	-
Kio primary school.	200,000.00		200,000.00	200,000.00	-
Kio primary school.	200,000.00		200,000.00	200,000.00	-
Kihoto primary school.	200,000.00		200,000.00	200,000.00	-
Plot 11 primary school.	1,000,000.00		1,000,000.00		1,000,000.00



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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Plot 11 primary school.	150,000.00		150,000.00		150,000.00
Plot 11 primary school.	100,000.00		100,000.00	100,000.00	-
Rutara primary school.	1,000,000.00		1,000,000.00		1,000,000.00
Rutara primary school.	500,000.00		500,000.00	500,000.00	-
Nyaituga primary school.	700,000.00		700,000.00	700,000.00	-
Ngorika primary school.	900,000.00		900,000.00	900,000.00	-
Wagatabuthi primary school.	1,000,000.00		1,000,000.00		1,000,000.00
Umoja primary school.	200,000.00		200,000.00		200,000.00
Umoja primary school.	300,000.00		300,000.00	300,000.00	-
Mugathika primary school.	1,200,000.00		1,200,000.00		1,200,000.00
Passenga primary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Mugumo primary school.	500,000.00		500,000.00	500,000.00	-
Gathima primary school.	1,000,000.00		1,000,000.00		1,000,000.00
Kahonge primary school.	1,500,000.00		1,500,000.00		1,500,000.00
Githunguri primary school.	500,000.00		500,000.00	500,000.00	-
Kaimbaga primary school.	2,000,000.00		2,000,000.00	2,000,000.00	-



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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kaimbaga primary school.	200,000.00		200,000.00	200,000.00	-
Bahati primary school.	800,000.00		800,000.00	800,000.00	-
Kandutura primary school.	150,000.00		150,000.00	150,000.00	-
Kandutura primary school.	200,000.00		200,000.00	200,000.00	-
Mihuti primary school.	400,000.00		400,000.00		400,000.00
Huruma primary school	550,000.00		550,000.00	550,000.00	-
J.M.Kariuki primary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Rumathi primary school.	100,000.00		100,000.00	100,000.00	-
Kanani primary school.	2,000,000.00		2,000,000.00		2,000,000.00
Kanani primary school.	100,000.00		100,000.00		100,000.00
Hospital primary school	1,000,000.00		1,000,000.00		1,000,000.00
Mathakwa primary school.	100,000.00		100,000.00		100,000.00
Mathakwa primary school.	900,000.00		900,000.00		900,000.00
Mbora primary school.	300,000.00		300,000.00	300,000.00	-
Mbora primary school.	100,000.00		100,000.00	100,000.00	-
Nyandundo primary school.	800,000.00		800,000.00	800,000.00	-



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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Gituamba primary school.	500,000.00		500,000.00		500,000.00
Dunduri CCM primary school.	400,000.00		400,000.00	400,000.00	-
Kamuyu primary school.	550,000.00		550,000.00	550,000.00	-
Nyakiambi primary school.	500,000.00		500,000.00	500,000.00	-
Micharage primary school.	900,000.00		900,000.00	900,000.00	-
Kanyiriri primary school.	1,000,000.00		1,000,000.00		1,000,000.00
Munyeki primary school.	200,000.00		200,000.00	200,000.00	-
Mawingo primary school.	600,000.00		600,000.00	600,000.00	-
AC primary school.	1,500,000.00		1,500,000.00	1,500,000.00	-
Muiri primary school.	900,000.00		900,000.00	900,000.00	-
Karugutu primary school.	1,000,000.00		1,000,000.00		1,000,000.00
Gachwe primary school.	100,000.00		100,000.00	100,000.00	-
Gachwe primary school.	130,000.00		130,000.00		130,000.00
ST. Joseph primary school.	700,000.00		700,000.00	700,000.00	-
Gatarwa primary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Kirima primary school.	1,000,000.00		1,000,000.00		1,000,000.00



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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kanani primary school		700,000	700,000.00	700,000	-
Kanani primary school		500,000	500,000.00	500,000	-
Kandutura primary school		600,000	600,000.00	600,000	-
Kio primary school		700,000	700,000.00	700,000	-
Kio primary school		500,000	500,000.00	500,000	-
Plot 11 primary school		700,000	700,000.00	700,000	-
Plot 11 primary school		500,000	500,000.00	500,000	-
Kahonge primary school		900,000	900,000.00	900,000	-
Malan primary school		900,000	900,000.00	900,000	-
Munyeki primary school		100,000	100,000	100,000	-
Gatarwa primary school		900,000	900,000	900,000	-
8.0 Secondary Schools Projects (List all the Projects)					
Ngorika secondary school.	400,000.00		400,000.00	400,000.00	-
Rutara secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Rurii secondary school.	1,500,000.00		1,500,000.00	1,500,000.00	-

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

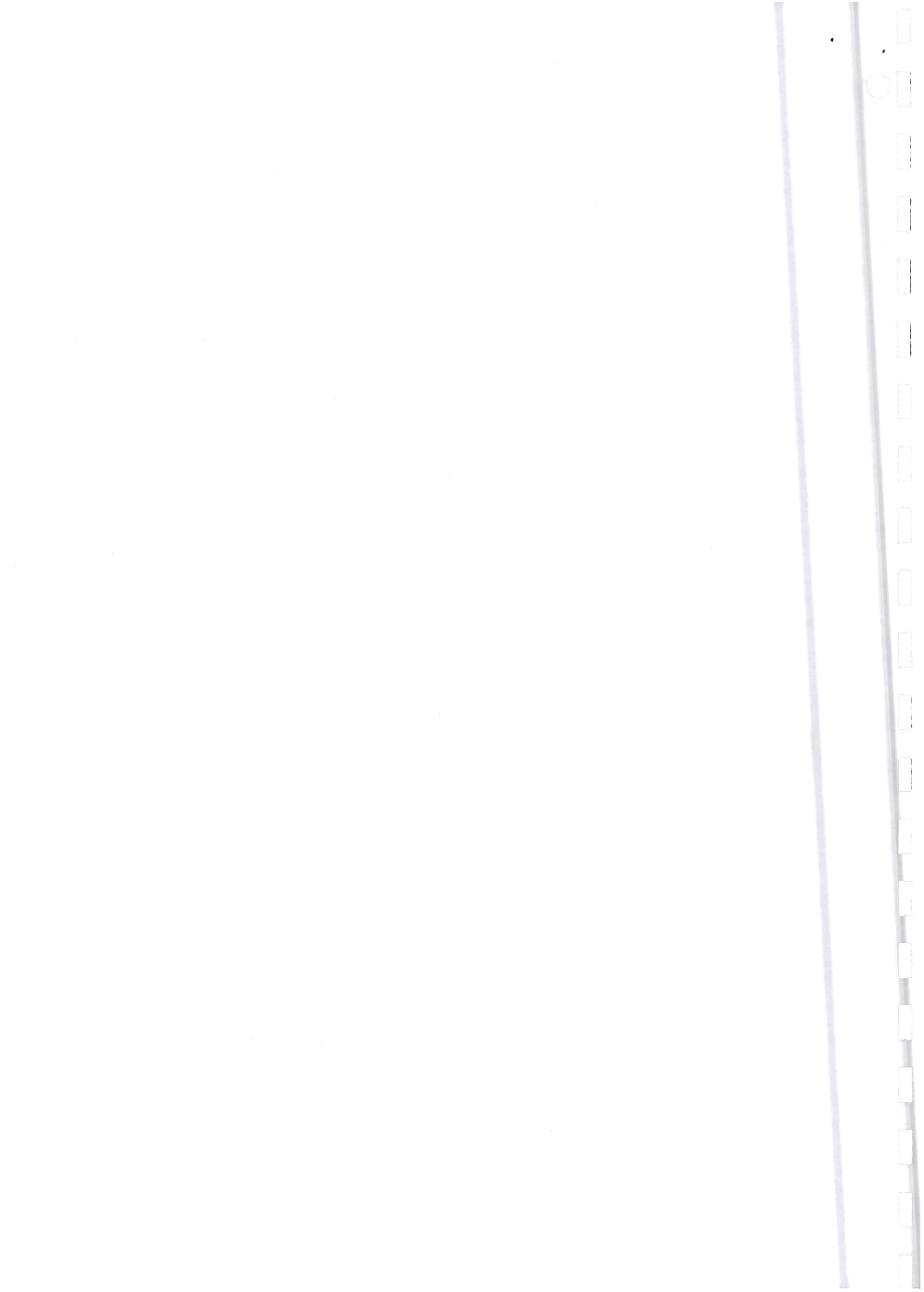
Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Mukindu secondary school.	600,000.00		600,000.00	600,000.00	-
Silanga secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Passenga secondary school.	1,100,000.00		1,100,000.00	1,100,000.00	-
Rumathi secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Rumathi secondary school.	180,000.00		180,000.00	180,000.00	-
Rumathi secondary school.	150,000.00		150,000.00	150,000.00	-
Rumathi secondary school.	100,000.00		100,000.00	100,000.00	-
Kamande secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Kiganjo secondary school.	500,000.00		500,000.00	500,000.00	-
Matunda secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	-
Matunda secondary school.	100,000.00		100,000.00	100,000.00	-
Matunda secondary school.	100,000.00		100,000.00	100,000.00	-
Matunda secondary school.	600,000.00		600,000.00	600,000.00	-
Kurungu secondary school.	1,200,000.00		1,200,000.00	1,200,000.00	-
Sabugo secondary school.	600,000.00		600,000.00	600,000.00	-
Gitumba Secondary school.	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Mawingu secondary school.	1,600,000.00		1,600,000.00		1,600,000.00
Rumathi secondary school				300,000.00	-300,000.00
Mawingu secondary school		400,000	400,000	400,000	-
Mawingu secondary school		360,000	360,000	360,000	-
Matunda secondary school		100,000	100,000	100,000	-
Matunda secondary school		250,000	250,000	250,000	-
Rumathi Secondary school		1,900,000	1,900,000	1,900,000	-
Mukindu secondary school		900,000	900,000	900,000	-
Nyaituga secondary school		900,000	900,000	900,000	-
Rumathi Secondary school		366,569	366,569	366,569	-
Kurungu secondary school		300,000	300,000	300,000	-
Munyeki secondary school		500,000	500,000	500,000	-
Matunda secondary school		500,000	500,000	500,000	-
Matunda secondary school		500,000	500,000	500,000	-
Kahia secondary school		200,000	200,000	200,000	-
Mirangine secondary school		500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Mirangine secondary school		500,000	500,000	500,000	-
Kaimbaga secondary school		500,000	500,000	500,000	-
Kanjui secondary school		800,000	800,000	800,000	-
Kihoto secondary school		800,000	800,000	800,000	-
Ngorika secondary school		900,000	900,000	900,000	-
Kiganjo secondary school		500,000	500,000	500,000	-
Huruma secondary school		300,000	300,000	300,000	-
Githima secondary school		500,000	500,000	500,000	-
Kanjui secondary school		500,000	500,000	500,000	-
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 Technical Training Institute		10,000,000.00	10,000,000.00	10,000,000.00	-
9.2					-
9.3					-
9.4					-
10.0 Security Projects					-

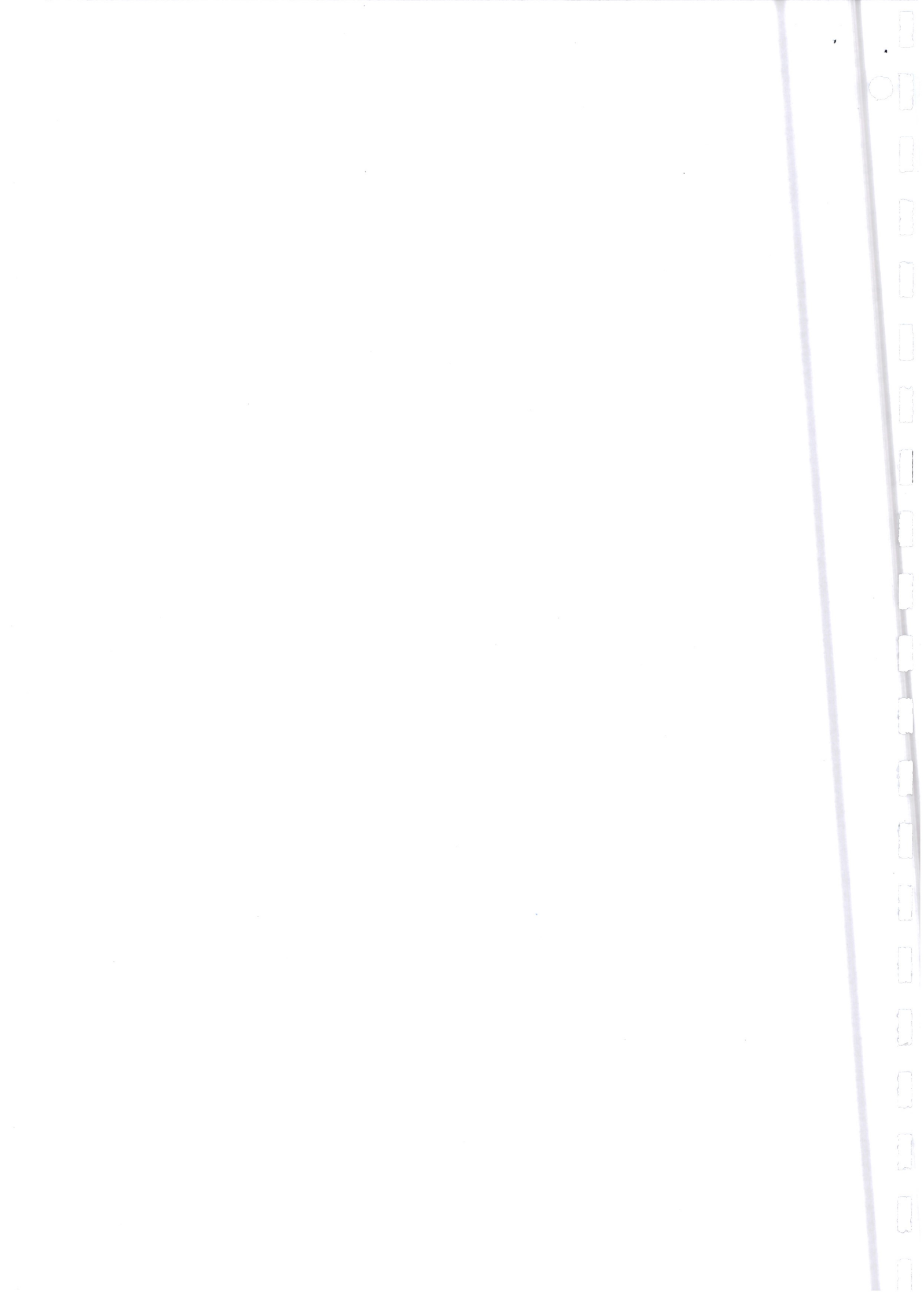


**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Ngorika chiefs office.	700,000.00		700,000.00	700,000.00	-
Ngorika chiefs office.	100,000.00		100,000.00	100,000.00	-
Ngorika chiefs office.	100,000.00		100,000.00	100,000.00	-
Ngorika chiefs office.	50,000.00		50,000.00		50,000.00
Kanjuri AP Post.	100,000.00		100,000.00	100,000.00	-
Tumaini ACC office.	250,000.00		250,000.00	250,000.00	-
Kanjau chiefs office.	250,000.00		250,000.00	250,000.00	-
Kanjau chiefs office.	100,000.00		100,000.00	100,000.00	-
Rurii police post.	1,000,000.00		1,000,000.00	1,000,000.00	-
Rurii ACC office.	50,000.00		50,000.00	50,000.00	-
Silanga Assistant chiefs office.	300,000.00		300,000.00	300,000.00	-
Passenga chiefs office.	1,200,000.00		1,200,000.00	1,200,000.00	-
Githunguri chiefs Office.	300,000.00		300,000.00	300,000.00	-
Captain ACC office.	70,000.00		70,000.00		70,000.00
Kaimbaga chiefs office	50,000.00		50,000.00	50,000.00	-
Kandutura AP post	750,000.00		750,000.00	750,000.00	-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kandutura AP post	80,000.00		80,000.00	80,000.00	-
Kandutura AP post	100,000.00		100,000.00	100,000.00	-
Mathakwa chiefs office	300,000.00		300,000.00	300,000.00	-
Mathakwa chiefs office	50,000.00		50,000.00		50,000.00
Kurungu assistant chiefs office	550,000.00		550,000.00		550,000.00
Kihuho chiefs office	100,000.00		100,000.00		100,000.00
Mawingu chiefs office	170,000.00		170,000.00	170,000.00	-
Mawingu chiefs office	100,000.00		100,000.00		100,000.00
Kanyiriri police station	100,000.00		100,000.00	100,000.00	-
Kanyiriri police station	100,000.00		100,000.00	100,000.00	-
Karau chiefs office	100,000.00		100,000.00		100,000.00
Karau chiefs office	250,000.00		250,000.00	250,000.00	-
Oikalou police station	1,000,000.00		1,000,000.00		1,000,000.00
Munyeki Chiefs office.	100,000.00		100,000.00		100,000.00
Munyeki Assistant chiefs office.	500,000.00		500,000.00		500,000.00
Mundi assistant chiefs office.	550,000.00		550,000.00		550,000.00







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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Mawingu Chiefs office		80,000.00	80,000.00	80,000.00	-
Mawingu Chiefs office		200,000.00	200,000.00	200,000.00	-
Kahuho Assistant Chiefs Office		380,000.00	380,000.00	380,000.00	-
Kihuho Chiefs office		50,000.00	50,000.00	50,000.00	-
Gituamba Chiefs office		70,000.00	70,000.00	70,000.00	-
Sabugo Chiefs office		60,000.00	60,000.00	60,000.00	-
Kandutura AP post		100,000.00	100,000.00	100,000.00	-
Captain ACC Office		50,000.00	50,000.00	50,000.00	-
Kanjau Chiefs office		500,000.00	500,000.00	500,000.00	-
Ngorika Chiefs office		70,000.00	70,000.00	70,000.00	-
Tumaini ACC Office		100,000.00	100,000.00	100,000.00	-
Kihoto Assistant Chiefs Office		80,000.00	80,000.00	80,000.00	-
Thaba Assistant Chiefs Office		200,000.00	200,000.00	200,000.00	-
Nyandarua Central DCC office		100,000.00	100,000.00	100,000.00	-
					-
11.0 Acquisition of assets					-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office	3,700,000.00	3,000,000.00	6,700,000.00	2,631,890.00	4,068,110.00
11.3 Purchase of furniture and equipment		500,000.00	500,000.00		500,000.00
11.4 Purchase of computers					-
11.5 Purchase of land					-
12.0 Others					-
12.1 Strategic Plan		500,000.00	500,000.00	500,000.00	-
12.2 Innovation Hub		3,507,770.40	3,507,770.40		3,507,770.40
12.2 Roads		2,887,290.00	2,887,290.00		2,887,290.00
<b>TOTALS</b>	<b>137,367,724.14</b>	<b>98,939,590.95</b>	<b>236,307,315.09</b>	<b>125,367,382.50</b>	<b>110,939,932.59</b>

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

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-OLKALOU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**XIII. 1 NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO :3943262	1		7,379,310.35
AIE NO :030294	2		10,000,000.00
AIE NO :B006499	3		6,000,000.00
AIE NO :005452	4		10,000,000.00
AIE NO:B047100	1	15,000,000.00	
AIE NO:B047533	2	13,000,000.00	
AIE NO:B041185	3	4,000,000.00	
AIE NO:B047845	4	18,000,000.00	
AIE NO:B104122	5	55,040,875.50	
AIE NO:104201	6	4,000,000.00	
AIE NO:B104455	7	25,000,000.00	
<b>TOTAL</b>		<b>134,040,875.50</b>	<b>33,379,310.35</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	2,651,668.00	2,233,000.00
Personal allowances paid as part of salary	0.00	0.00
Pension and other social security contributions (Gratuity)	0.00	940,593.00
Employer Contributions Compulsory national social security schemes	0.00	0.00
<b>Total</b>	<b>2,651,668.00</b>	<b>3,173,593.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
DESCRIPTION	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	81,180.00	16,500.00
Water & sewerage charges	-	-
Office rent	270,000.00	450,000.00
Communication, supplies and services	246,000.00	80,000.00
Domestic travel and subsistence	266,000.00	-
Printing, advertising and information supplies & services	-	151,210.00
Rentals of produced assets	-	-
Training expenses	919,000.00	-
Hospitality supplies and services	-	-
Other committee expenses	612,000.00	-
Committee allowance	2,886,500.00	3,823,600.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	715,800.00	350,000.00
Fuel , oil & lubricants	410,000.00	580,000.00
Other operating expenses	-	-
Bank service commission and charges	80,000.00	41,639.50
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	388,700.00	-
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>6,875,180.00</b>	<b>5,492,949.50</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	0.00	0.00
Transfers to primary schools-desks (see attached list)	9,999,500.00	1,400,000.00
Transfers to primary schools-projects(see attached list)	36,380,000.00	3,410,345.00
Transfers to secondary schools(see attached list)	25,406,569.00	0.00
Transfers to tertiary institutions (see attached list)	10,000,000.00	0.00
Transfers to health institutions (see attached list)	0.00	0.00
<b>TOTAL</b>	<b>81,786,069.00</b>	<b>4,810,345.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,184,758.00	19,799,000.00
Bursary – tertiary institutions (see attached list)	2,629,000.00	10,782,000.00
Bursary – driving schools (see attached list)	0.00	1,798,500.00
Mock & CAT (see attached list)	0.00	0.00
Security projects (see attached list)	11,220,000.00	200,000.00
Roads projects	0.00	5,900,000.00
Sports projects (see attached list)	0.00	1,007,759.00
Environment projects (see attached list)	3,480,817.45	0.00
Cultural projects	0.00	0.00
Emergency projects (see attached list)	3,408,000.00	2,530,000.00
<b>Total</b>	<b>30,922,575.45</b>	<b>42,017,259.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	2,631,890.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
<b>Total</b>	<b>2,631,890.00</b>	<b>0.00</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	500,000.00	0.00
ICT Hub	0.00	1,169,256.80
	<b>500,000.00</b>	<b>1,169,256.80</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Equity Bank-OLKALOU CDF A/c No. 0620262118070	20,572,208.50	11,898,715.45
<b>Total</b>	<b>20,572,208.50</b>	<b>11,898,715.45</b>
<b>10B: CASH IN HAND</b>		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations ( <i>specify</i> )	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<i>Name of Officer or Institution</i>	dd/mm/yy	0.00	0.00	0.00
<b>Total</b>				<b>0.00</b>

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

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	0.00	0.00
Supplier 2	0.00	0.00
Supplier 3	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	0.00	0.00
Name 2	0.00	0.00
Name 3	0.00	0.00
Add as appropriate		
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	11,898,715.45	35,182,808.40
Cash in hand	0.00	0.00
Imprest	0.00	0.00
<b>Total</b>	<b>11,898,715.45</b>	<b>35,182,808.40</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	0.00	0.00	0.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	0.00	0.00	0.00
Receivables	0.00	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00	0.00
	0.00	0.00	0.00

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0.00	0.00
Imprest issued during the year (B)	0.00	0.00
Imprest surrendered during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	0.00	0.00

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
Net changes in account receivables D= A+B-C	0.00	0.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

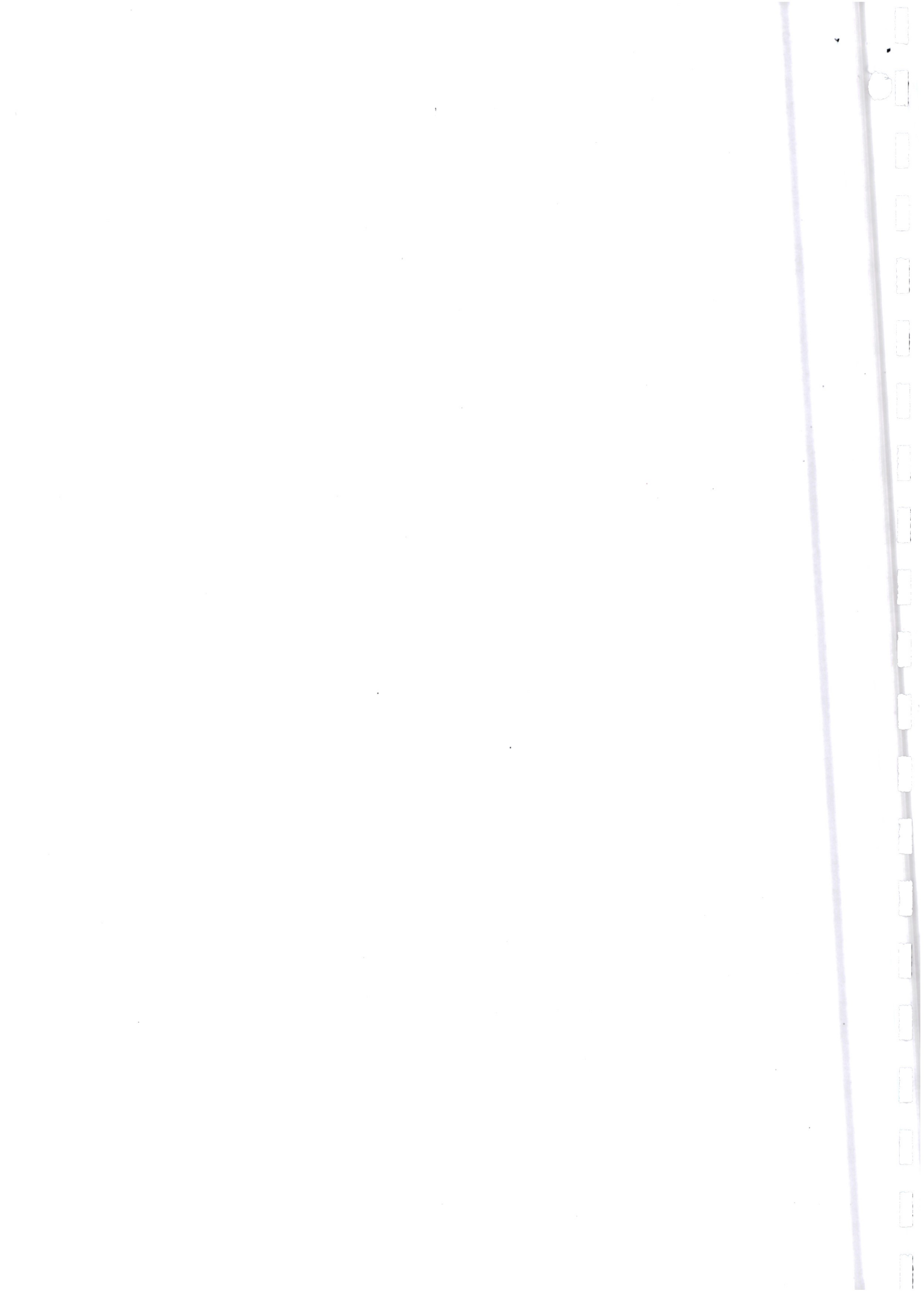
	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
	0.00	0.00

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	6,045,006.92	3,258,514.92
Use of goods and services	10,095,863.30	7,417,677.20
Amounts due to other Government entities (see attached list)	21,380,500.00	35,626,569.00
Amounts due to other grants and other transfers (see attached list)	65,342,682.02	41,129,059.60
Acquisition of assets	4,568,110.00	4,000,000.00
Others ( <i>specify</i> )	3,507,770.40	3,507,770.40
	110,939,932.64	<b>94,939,591.12</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) OL-  
KALOU CONSTITUENCY**

**Reports and Financial Statements**

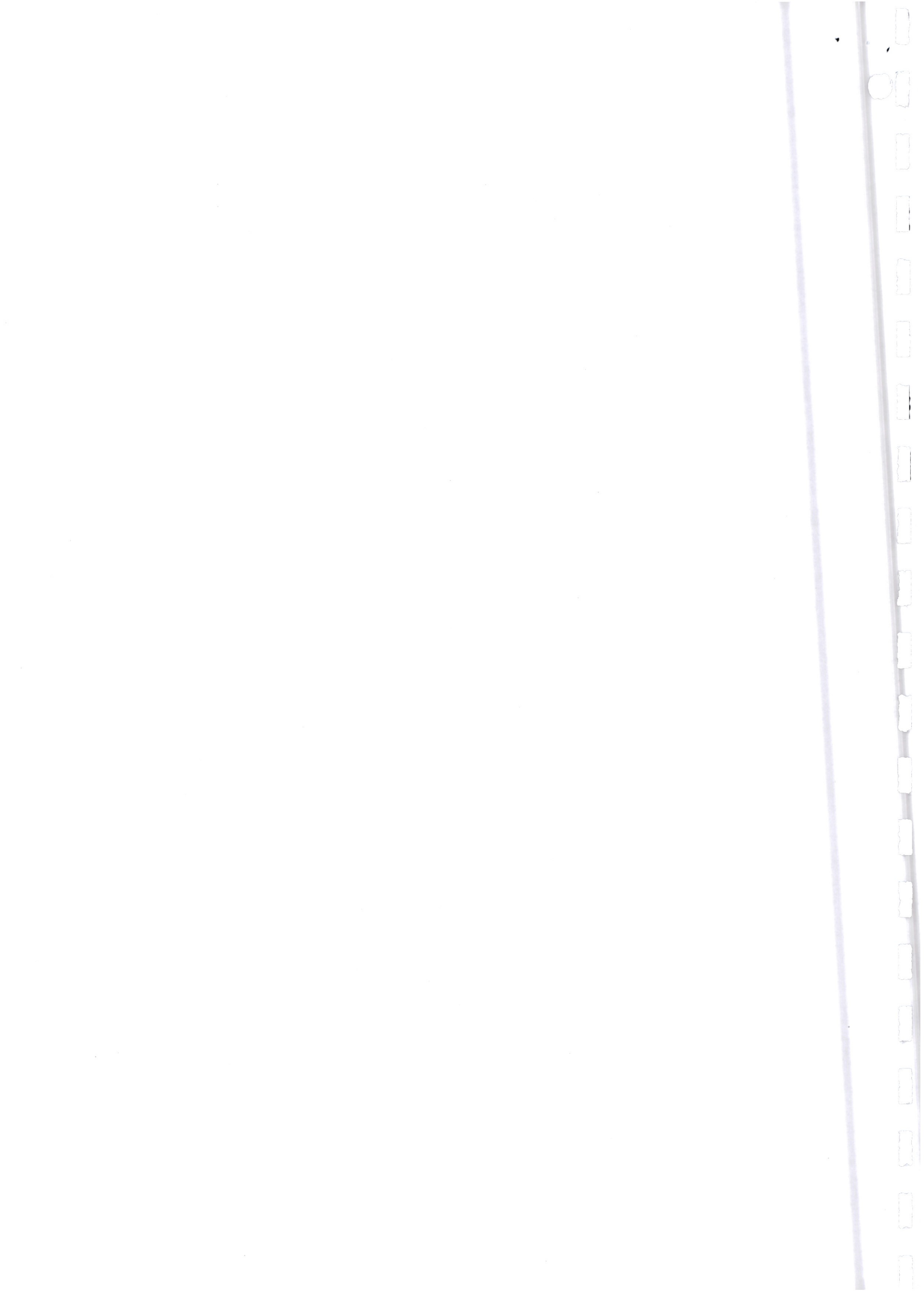
**For the year ended June 30, 2020**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
	6,453,996.45	1,368,153.50



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

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

**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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

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

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		6,045,006.92	2285083.92	
Use of goods & services		10,095,863.30	4205861.13	
Amounts due to other Government entities		21,380,500.00	200,000.00	
<b>Sub-Total</b>		<b>37,521,370.22</b>	<b>6,690,945.05</b>	
Amounts due to other grants and other transfers		65,342,682.02	400,000.00	
<b>Sub-Total</b>		<b>65,342,682.02</b>	<b>400,000.00</b>	
Acquisition of assets		4,568,110.00	1,300,000.00	
<b>Others (CIH)</b>		3,507,770.40	3,507,770.4	
<b>Sub-Total</b>		<b>8,075,880.40</b>	<b>4,807,770.4</b>	
<b>Grand Total</b>		<b>110,939,932.64</b>	<b>11,898,715.45</b>	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0.00	0.0	0.00	0.0
Buildings and structures	21,555,623.00	2,631,890.00	0.00	24,187,513
Transport equipment	22,220,521.00	0.00	0.00	22,220,521
Office equipment, furniture and fittings	565,847.00	0.00	0.00	565,847
ICT Equipment, Software and Other ICT Assets	1,037,030.00	0.00	0.00	1,037,030
Other Machinery and Equipment	275,703.00	0.00	0.00	275,703.00
Heritage and cultural assets	0.0	0.00	0.00	0
Intangible assets	698,000.00	500000	0.00	1,198,000.00
<b>Total</b>	<b>46,352,724.00</b>	<b>3,131,890</b>	<b>0.00</b>	<b>49,484,614</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2019/20</b>	<b>Bank Balance 2018/19</b>
Ngorika secondary school.	Equity bank	620261945352	5,957.50	5,957.00
Mugumo primary school.	Equity bank	620292896520	1,800.90	
Kio primary school.	Equity bank	0620262248658	111,712.50	1,712.00
Manyatta primary school	Equity bank	0620299245595	2,802.50	2,902.00
Kandutura primary school.	Equity bank	0620299427429	300.00	450.00
Rutara secondary school.	Equity bank	o620261945114	105.00	
Highlands primary school	Equity bank	o160291474108	1,830.00	1,890.00
Mawingu chiefs office	Equity bank	O6200266035080	225.00	
Rutara primary school.	Equity bank	o620261812107	727.10	
Wiyumiririe primary school.	Equity bank	o620261817179	122,012.50	
Kamande secondary school.	Equity bank	O620261817488	835.33	
Huruma secondary school	Equity bank	O620261942130	2,792.50	2,790.00
Nyaituga primary school	Equity bank	o620262018069	184,864.55	
Sabugo secondary school.	Equity bank	O620262272190	85.00	
Tumaini primary school	Equity bank	o620262473157	8,425.00	
Mawingo primary school	Equity bank	o620262473494	153,203.00	
Kanjau Chiefs office	Equity bank	o620262473888	610.00	610.00
Mwihoto Secondary school	Equity bank	o620262527027	257.25	
Gathima primary school	Equity bank	o620262532234	685.00	985.00
Kanjui Secondary school	Equity bank	o6202626299052	2,820.00	2,820.00
Wagatabuthi primary school	Equity bank	o620262834334	63.00	23.00
Harambee primary school	Equity bank	o620262886531	12,825.00	
Gituamba primary school	Equity bank	o620262894359	810.00	
Kahonge primary school	Equity bank	o620262899407	2,202.83	700,615.00
Munyeki primary school	Equity bank	O620263144623	295.00	101,215.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Gachwe primary school	Equity bank	O620263180562	1,090.00	1,090.00
Dunduri CCM primary school.	Equity bank	o620263264489	930.00	
Ngorika primary school	Equity bank	o620263861954	136,349.00	
Mathakwa chiefs office	Equity bank	o620264405991	1,315.50	1,315.50
Muiri primary school.	Equity bank	O620264463757	-41.20	
Githunguri primary school	Equity bank	o620264559842	9,060.00	
Huruma primary school	Equity bank	O620265744446	612.35	
Githunguri chiefs Office.	Equity bank	o620268973534	291,100.00	
Nyandundo primary school	Equity bank	O620270718789	25.00	-
Passenga chiefs office.	Equity bank	o620270900311	595.00	
Matunda secondary school	Equity bank	O620271919177	780.00	
Kihuhu Chiefs office	Equity bank	o620271974291	1,725.00	
Gituamba Chiefs office	Equity bank	O620271974824	1,725.00	
Kibendera primary school	Equity bank	o620272235612	900,720.00	780.00
Rumathi secondary school.	Equity bank	o620279314205	7,389.00	
Kirimaini primary school	Equity bank	O6202922867360	830.25	890.00
Silanga secondary school.	Equity bank	O620292832618	488.00	
Kaimbaga secondary school	Equity bank	O620292845505	1,976.50	1,976.00
Kahia secondary school	Equity bank	O620293007281	20,260.00	
ST.Joseph primary school.	Equity bank	o620294029521	406.10	
Passenga primary school	Equity bank	O620294947651	6,390.00	
Micharage primary school	Equity bank	o620297242492	45,522.48	39.00
Rumathi primary school	Equity bank	o620297242650	1,370.00	
Kaimbaga primary school	Equity bank	O620297256596	213.00	
Gichungo primary school	Equity bank	o620297273561	2,610.50	
Karau chiefs office	Equity bank	O620297371074	2,237.50	1,882.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Bahati primary school	Equity bank	o620298347913	-49.00	
AC primary school.	Equity bank	O6202987400078	1,220.00	
Munyeki secondary school	Equity bank	o620298846943	1,002,093.00	502,093.00
Mbora primary school	Equity bank	o620298881206	162,443.20	303.00
Kiaduba primary school	Equity bank	o620298919924	577.50	697.00
Kurungu secondary school.	Equity bank	O620298948265	300,040.00	
Malan primary school	Equity bank	o620299271526	871.50	991.00
Kamuyu primary school.	Equity bank	o620299367192	48,108.83	
Nyakiambi primary school	Equity bank	O620299427429	750,387.83	360.00
Gatarwa Primary School	Equity bank	o620299769137	900,700.50	760.00
Huhoini primary school	Equity bank	o620299790677	669.00	-
Mukindu secondary school	Equity bank	o620299799648	900,517.50	517.00
Olkalou NG-cdf office	Equity bank	O6200269612689	309,963.65	9,963.00
OL Kalou constituency roads committee-CDF A/C	Equity bank	O620262393931	57.00	57.00
OL Kalou constituency bursary committee-CDF A/C	Equity bank	O620271327525	28,428.00	28,428.00
OL Kalou constituency bursary committee-CDF A/C	Equity bank	O620262600621		
<b>TOTALS</b>			<b>6,453,996.45</b>	<b>1,368,153.50</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OL-KALOU CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

