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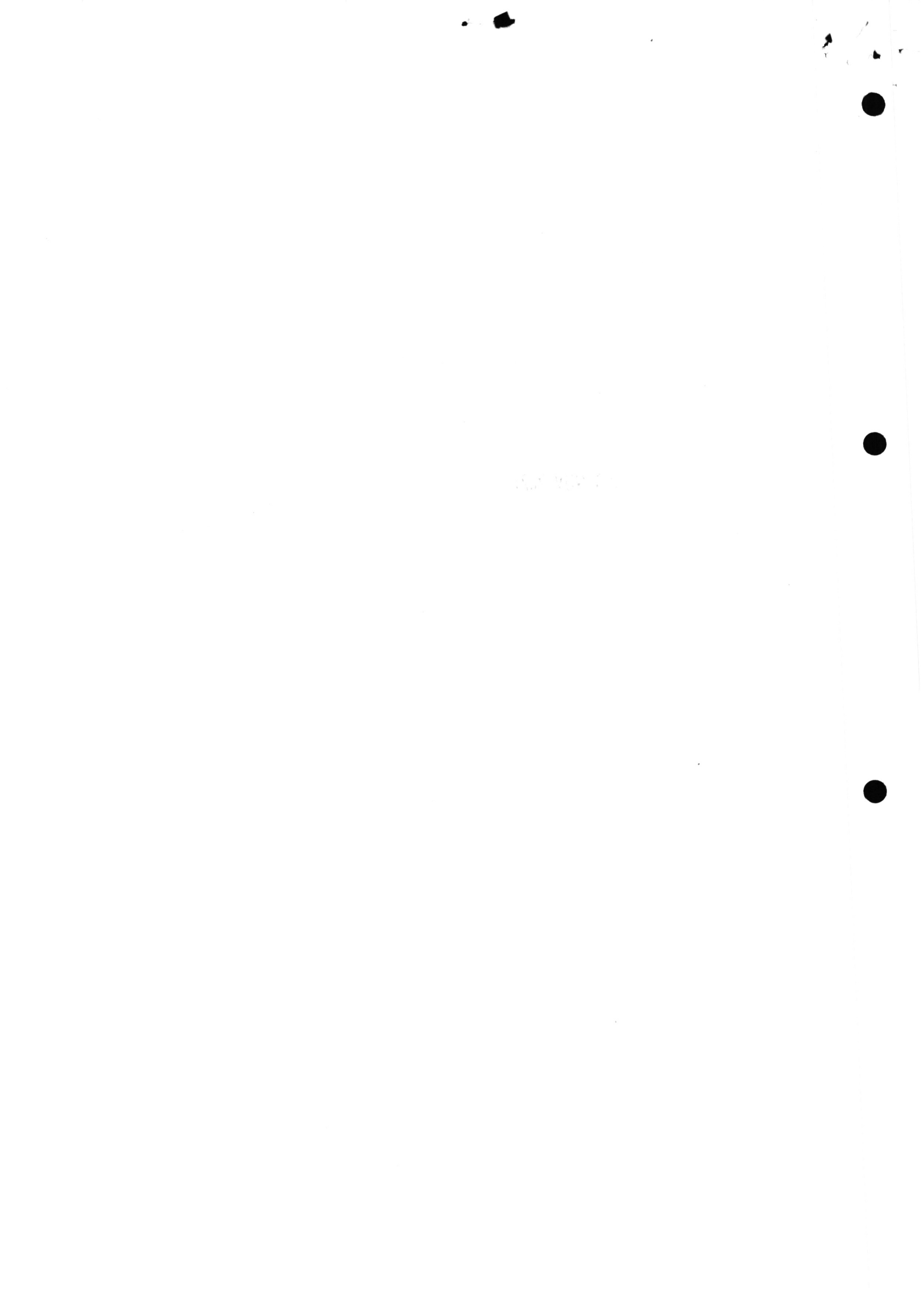
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THE AUDITOR-GENERAL

ON

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

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





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - OTHAYA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| Table of Content | Page |
|-----------------------------------------------------------------------------------|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT | 1 |
| II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE..... | 4 |
| III. STATEMENT OF NG CDF COMMITTEE MANAGEMENT RESPONSIBILITIES..... | 5 |
| IV. STATEMENT OF RECEIPTS AND PAYMENTS | 6 |
| V. STATEMENT OF ASSETS AND LIABILITIES | 7 |
| VI. STATEMENT OF CASHFLOW..... | 8 |
| VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED | 9 |
| VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES..... | 10 |
| IX. SIGNIFICANT ACCOUNTING POLICIES | 20 |
| X. NOTES TO THE FINANCIAL STATEMENTS..... | 24 |

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF OTHAYA Constituency Headquarters

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

(f) NG CDF OTHAYA Contacts

Telephone: (254) 72242336
E-mail: othaya@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NG CDF OTHAYA Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

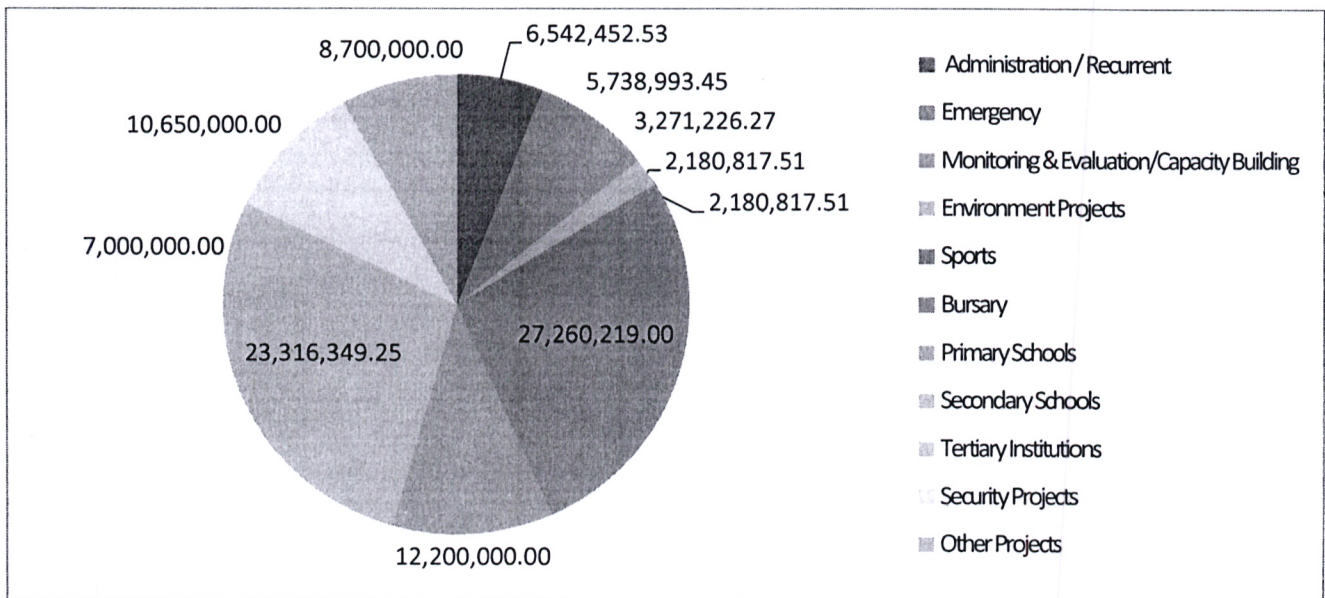
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 OTHAYA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It is my pleasure to deliver the Chairman's report for NG-CDF Othaya for the financial year 2018/2019.

In the financial year 2018/19 NG-CDF Othaya total allocation was Ksh 109,040,876 out of which Ksh 54,000,000 was received from the board, the funds were disbursed to various projects with the education sector taking a large percentage of the allocation as shown in the pie charts below.

2018/2019 BUDGET



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

Last year was a difficult period with the first disbursement of the NG-CDF funds coming in half way through the financial year. The delays in disbursements caused delays in implementation of projects.

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

(Handwritten Signature)
Muthoga Ngera

CHAIRMAN NG CDF COMMITTEE

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

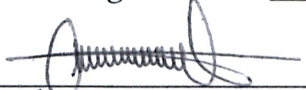
The Accounting Officer in charge of the NG CDF-OTHAYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG CDF-OTHAYA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG CDF-OTHAYA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The NG CDF-OTHAYA Constituency financial statements were approved and signed by the Accounting Officer on 20/09/ 2019.



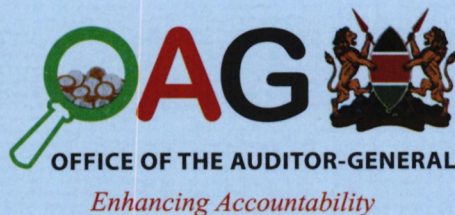
Fund Account Manager
Mburu Ngugi



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

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Othaya Constituency set out on pages 6 to 46, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Othaya Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.182,552,319 and Kshs.127,511,443 respectively, resulting into an under-funding of Kshs.55,040,876 or 30% of the budget. Similarly, the Fund expended Kshs.111,228,996 against an approved budget of Kshs.182,444,319 resulting to an under-expenditure of Kshs.71,215,323 or 39% of the budget.

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

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

1.0 Transfers to Primary Schools

Note 6 to the financial statements reflects Kshs.44,780,000 in respect of transfers to primary schools of which Kshs.9,100,000 was disbursed for various projects. However, audit inspection of the projects revealed poor workmanship, delayed completion, incomplete works and other anomalies as described below:

| Project Location | Project Details | Amount Disbursed (Kshs.) | Anomalies Observed |
|--------------------------|---------------------------------------------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Gichichie Primary School | Construction of sixteen (16) modern toilets | 1,500,000 | Incomplete patches on the floor. Further, although the bills of quantities required flooring to have a red oxide mixture with mortar, red oxide was painted on the clear floor after completion instead. Paint in some sections of the floor had started peeling off. |

| Project Location | Project Details | Amount Disbursed (Kshs.) | Anomalies Observed |
|--------------------------|--------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kariko Primary School | Renovation of ten (10) classrooms | 1,500,000 | Despite the works being complete, the floor had visible cracks and some sections were peeling off. |
| Mucharage Primary School | Renovation of eight (8) classrooms | 1,500,000 | Incomplete works on the floor and plastering of the walls, and visible cracks in some completed walls indicating poor workmanship. |
| Kihuri Primary School | Construction of sixteen (16) modern toilets | 1,500,000 | Incomplete painting works as only one coat was applied instead of the three provided for in the bills of quantities. Further, ventilation of the toilets was poorly done |
| Kihome Primary School | Construction of sixteen modern toilets | 1,500,000 | Incomplete painting works on the verandah and poor drainage on the urinal section. |
| Gikurwe Primary School. | Fixing of doors, windows, plastering, painting and electrification | 1,600,000 | Incomplete works including painting, windows panes, bend doors and incomplete external wall finishes. In addition, the floor of upper verandah was not done and no barrier was in place. Further, the walls had visible cracks - a sign of poor workmanship. |

In the circumstances, value for money on the expenditure could not be confirmed.

2.0 Security Projects

Included in the amount of Kshs.40,146,030 for other grants and other payments reflected under Note 7 to the financial statements, is an expenditure of Kshs.9,750,000 on security projects. The following anomalies were noted regarding the expenditure:

2.1 Unimplemented Security Projects

The expenditure includes Kshs.2,000,000 and Kshs.500,000 disbursed to Ruruguti AP Camp and Othaya Law Courts for completion of three (3) staff houses and purchase of furniture, respectively. However, despite the funds having been disbursed to the Project Management Committees' bank accounts, the projects had not been implemented. No explanation was provided for the delay in the implementation of the projects.

2.2 Unutilized Security Projects

The expenditure on security projects includes Kshs.1,500,000 and Kshs.700,000 disbursed to Mahiga Assistant County Commissioner and Karuthi AP Camp for construction of a staff house and completion of three (3) houses respectively. However, audit inspection in January, 2020, revealed that although the projects had been

completed, none had been put to use. No satisfactory explanation was provided for failure to utilize the facilities.

2.3 Witima AP Lines Project

An amount of Kshs.1,400,000 was disbursed to Witima AP Lines for completion of three (3) staff houses. The works entailed roofing, plastering and flooring of the three (3) staff houses. However, audit inspection in January, 2020, revealed that the project was incomplete and appeared to have stalled, yet the funds had already been exhausted. The pavement, plumbing and sewerage works was incomplete and the contractor was not on site.

In view of the foregoing, value for money on the expenditure on the security projects could not be ascertained.

3.0 Stalled Projects

3.1 Construction of a Multipurpose Social Hall at Mumbui-ini Secondary School

Audit inspection in January, 2020, revealed that construction of a multipurpose social hall at Mumbui-ini Secondary School which was funded and initiated in 2015/2016 financial year had stalled. Records availed for audit indicated that the project received a total of Kshs.2,000,000. The walls of the social hall and verandah were not plastered, window panes were not fixed, roofing had no fissure board, and electrification and painting works were not done. No explanation was provided for failure to complete the works.

3.2 Construction of Modern Toilets at Mumbu-ini Primary School

According to the records availed for audit, the Fund Management incurred an expenditure of Kshs.1,500,000 in 2017/2018 financial year on construction of modern toilets at Mumbu-ini Primary School. Audit inspection of the project in February, 2020 revealed that the construction works had stalled and the contractor was not on site after carrying out works valued at Kshs.424,420. The toilet had been done up-to lenti level and had started to deteriorate.

A complaint letter dated 13 June, 2019 was issued by the School Head Teacher to the contractor for abandoning the site. Evidence of other measures taken by the School Management and the Fund Management to ensure completion of the project were not provided.

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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the National Government Constituencies Development Fund - Othaya Constituency to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Fund to 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 sustaining 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 November, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018 - 2019 Kshs | 2017 - 2018 Kshs |
|-------------------------------------|------|---------------------------|--------------------------|
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 108,784,483 | 45,205,172 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | <u>108,000</u> | - |
| TOTAL RECEIPTS | | 108,892,483 | 45,205,172 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 1,948,847 | 1,677,114 |
| Use of goods and services | 5 | 4,677,092 | 2,813,656 |
| Transfers to Other Government Units | 6 | 59,780,000 | - |
| Other grants and transfers | 7 | 40,146,030 | 20,720,220 |
| Acquisition of Assets | 8 | - | - |
| Other Payments | 9 | <u>4,677,027</u> | - |
| TOTAL PAYMENTS | | 111,228,996 | 25,210,990 |
| SURPLUS/(DEFICIT) | | <u>(2,336,513)</u> | <u>19,994,182</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OTHAYA Constituency financial statements were approved on 20/09/2019 and signed by:



Fund Account Manager
Mburu Ngugi



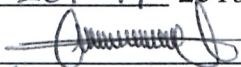
Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439


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

IV. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2018-2019 Kshs | 2017-2018 Kshs |
|----------------------------------------|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 16,282,447 | 18,618,960 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 16,282,447 | - |
| Current Receivables | | | |
| Outstanding Imprests | 11 | - | 2,229,040 |
| TOTAL FINANCIAL ASSETS | | 16,282,447 | 20,848,000 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | 649,010 | - |
| TOTAL FINANCIAL LIABILITES | | = | |
| NET FINANCIAL ASSETS | | 15,633,437 | 20,848,000 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 13 | 20,848,000 | 853,818 |
| Surplus/Deficit for the year | | (2,336,513) | 19,994,182 |
| Prior year adjustments | 14 | 2,878,050 | |
| NET FINANCIAL POSITION | | 15,633,437 | 20,848,000 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OTHAYA Constituency financial statements were approved on 20/09/ 2019 and signed by:


Fund Account Manager
Mburu Ngugi


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

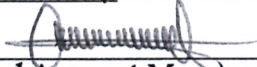
Reports and Financial Statements


For the year ended June 30, 2019

V. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | 2018 - 2019 | 2017 - 2018 |
|----------------------------------------------------------|-----------|--------------------------|--------------------------|
| Receipts | | | |
| Transfers from NGCDF Board | 1 | 108,784,483 | 45,205,172 |
| Other Receipts | 3 | <u>108,000</u> | - |
| Total receipts | | 108,892,483 | 45,205,172 |
| Payments | | | |
| Compensation of Employees | 4 | 1,948,847 | 1,677,114 |
| Use of goods and services | 5 | 4,677,092 | 3,213,656 |
| Transfers to Other Government Units | 6 | 59,780,000 | - |
| Other grants and transfers | 7 | 40,146,030 | 20,220,220 |
| Other Payments | 9 | 4,677,027 | - |
| Total payments | | 111,228,996 | (25,210,990) |
| Total Receipts Less Total Payments | | (2,336,513) | 19,994,182 |
| Adjusted for: | | | |
| Outstanding imprest | 11 | (-) | - |
| Retention Payable | 12A | - | - |
| Gratuity Payable | 12B | - | - |
| Prior year adjustments | 14 | 2,229,040 | - |
| Net Adjustments | | - | |
| Net cash flow from operating activities | | (4,565,553) | 19,994,182 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | (-) | (-) |
| Net cash flows from Investing Activities | | - | - |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (4,565,553) | 19,994,182 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 20,848,000 | 853,818 |
| Cash and cash equivalent at END of the year | | <u>16,282,447</u> | <u>20,848,000</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OTHAYA Constituency financial statements were approved on 20109 2019 and signed by:


Fund Account Manager
Mburu Ngugi


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

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

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Transfers from NGCDF Board | 109,040,876 | 73,403,443 | 182,444,319 | 108,784,483 | 73,659,836 | 59.6% |
| Proceeds from Sale of Assets | | | | | - | |
| Other Receipts | | 108,000 | 108,000 | 108,000 | - | |
| | 109,040,876 | 73,511,443 | 182,552,319 | 108,892,483 | 55,040,876 | |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,980,000 | 596,704 | 3,576,704 | 1,948,847 | 1,627,857 | 54.5% |
| Use of goods and services | 6,833,679 | 4,503,411 | 11,337,090 | 4,677,092 | 6,659,998 | 41.3% |
| Transfers to Other Government Units | 42,516,349 | 40,100,000 | 82,616,349 | 59,780,000 | 22,836,349 | 72.4% |
| Other grants and transfers | 56,710,847 | 23,955,340 | 80,666,187 | 40,146,030 | 40,520,1577 | 49.8% |
| Acquisition of Assets | | | | | | |
| Other Payments | | 4,677,027 | 4,677,027 | 4,677,027 | - | 100% |
| TOTALS | 109,040,876 | 73,332,482 | 182,873,358 | 111,228,996 | 71,644,362 | |

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

(b) Transfers from NG-CDF board 69.8% - Funds amounting to Ksh 73,659,836 had not been disbursed as at close of the financial year 2018/2019.

The NGCDF-OTHAYA Constituency financial statements were approved on 20/09/2019 and signed by:


 Fund Account Manager
 Mburu Ngugi


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

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-----------------------------------------|---------------------|---------------------|----------------------|----------------------------|-------------------------------|
| | 2018/2019 | | 2018/2019 | 30/06/2019 | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | |
| 1.1 Compensation of employees | 2,980,000.00 | 142,886.00 | 3,122,886.00 | 2,595,856.80 | 527,029.20 |
| 1.2 Committee allowances | 2,360,000.00 | 1,019,195.35 | 3,379,195.35 | 2,027,500.00 | 1,351,695.35 |
| 1.3 Use of goods and services | 1,202,452.53 | 282,758.00 | 1,485,210.53 | 1,252,761.50 | 232,449.03 |
| Sub-Total | 6,542,452.53 | 1,444,839.35 | 7,987,291.88 | 5,227,108.50 | 2,111,173.58 |
| 2.0 Monitoring and evaluation | | | | | |
| 2.1 Capacity building | 1,200,000.00 | 515,117.89 | 1,715,117.89 | 800,000.00 | 915,117.89 |
| 2.2 Committee allowances | 1,900,000.00 | 959,630.34 | 2,859,630.34 | 860,000.00 | 1,999,630.34 |
| 2.3 Use of goods and services | 171,226.27 | 141,379.00 | 312,605.27 | 28,603.50 | 284,001.77 |
| Sub-Total | 3,271,226.27 | 1,616,127.23 | 4,887,353.50 | 1,688,603.50 | 3,198,750.00 |
| 3.0 Emergency | | | | | |
| Emergency | 5,738,993.45 | | 5,738,993.45 | 536,250.00 | 5,202,743.45 |
| Emergency b/f | | 868,965.52 | 868,965.52 | | 868,965.52 |
| Emergency additional | | 568,965.50 | 568,965.50 | | 568,965.50 |
| 3.1 Primary Schools | | | - | | - |
| 3.2 Secondary schools | | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 | - |
| 3.3 Tertiary institutions | | | - | | - |
| 3.4 Security projects | | 200,000.00 | 200,000.00 | 200,000.00 | - |
| 3.5 others | | | - | | - |
| Sub-Total | 5,738,993.45 | 5,137,931.02 | 10,876,924.47 | 4,236,250.00 | 6,640,674.47 |

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

| | | | | | |
|----------------------------------------|----------------------|---------------------|----------------------|----------------------|---------------------|
| 4.0 Bursary and Social Security | | | | | |
| 4.1 Primary Schools | | | | | - |
| 4.2 Secondary Schools | 13,260,219.00 | 3,109,894.00 | 16,370,113.00 | 9,970,000.00 | 6,400,113.00 |
| 4.3 Tertiary Institutions | 9,000,000.00 | 1,500,000.00 | 10,500,000.00 | 14,317,000.00 | (3,817,000.00) |
| 4.4 Universities | | | - | | - |
| 4.5 Social Security | | | - | | - |
| 4.6 Bursary Special Schools | 5,000,000.00 | 886,208.00 | 5,886,208.00 | | 5,886,208.00 |
| Sub-Total | 27,260,219.00 | 5,496,102.00 | 32,756,321.00 | 24,287,000.00 | 8,469,321.00 |
| 5.0 Sports | | | | | |
| 5.1 bal b/f | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| Sports | 2,180,817.51 | | 2,180,817.51 | | 2,180,817.51 |
| Sub-Total | 2,180,817.51 | 1,500,000.00 | 3,680,817.51 | 1,500,000.00 | 2,180,817.51 |
| 6.0 Environment | | | | | |
| 6.1 balance b/f 2017/2018 | | 1,001,416.00 | 1,001,416.00 | 1,001,416.00 | - |
| Birithia Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gathanji Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gathumbi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gatugi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gaturuturu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gatuyaini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gichami Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gichiche Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gikurwe Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gitugi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gituiga Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gitundu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |

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

| | | | | | |
|-------------------------|-----------|--|-----------|-----------|------|
| Gura Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Ihuririo Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Iria-Ini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Irindi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagere Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagongo Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagonye Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagumo Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kairia Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kairuthi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kamoko Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kariko Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Karima Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Karuthi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiagumba Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiaguthu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiamuya Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kigumo Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kihome Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kihugiru Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kihuri Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiinu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kirai Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiriini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiyu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |

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

| | | | | | |
|---------------------------------|-----------|--|-----------|-----------|------|
| Konyu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mahiga Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Miirini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mucharage Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Muirungi Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mumbu-Ini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mumwe Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Muna-Ini Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Munyange Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mutitu Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Ngaru Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Njigari Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Rukira Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Ruruguti Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Thunguri Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Thuti Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Wagura Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Witima Primary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Maria Gorretti Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagumo Mixed Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kariko Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Chinga Girls High School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Othaya Boys High School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Chinga Boys High School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mahiga Girls Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |

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

| | | | | | |
|-----------------------------------|-----------|--|-----------|-----------|------|
| Karima Boys High School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mucharage Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Munyange Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Muirungi Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gathumbi Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mumbuini Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kihuri Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kenyatta Mahiga Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kairuthi Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Karima Mixed Day Secondary School | 23,705.30 | | 23,705.30 | 23,705.30 | - |
| Kiamuya Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Ihuririo Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Othaya Girls Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| St Marys Karuthi Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Witima Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kagonye Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiaguthu Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gitugi Mixed Day Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gakuyu Mahiga Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gitundu Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Iriaini Girls Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kihome Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kiahagu Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gatugi Mixed Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Gatugi Girls Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |

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

| | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Gathera Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Birithia Girls Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Irindi Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Kabebero Secondary School | 23,704.53 | | 23,704.53 | 23,704.50 | 0.03 |
| Mathenge Technical Training Institute | 23,705.00 | | 23,705.00 | 23,705.00 | - |
| Sub-Total | 2,180,818.00 | 1,001,416.00 | 3,182,234.00 | 3,182,231.30 | 2.70 |
| 7.0 Primary Schools Projects | | | | | |
| Kiyu Primary School | 2,500,000.00 | | 2,500,000.00 | 2,500,000.00 | - |
| Irindi Primary School | 600,000.00 | | 600,000.00 | - | 600,000.00 |
| Gichami Primary School | 1,200,000.00 | | 1,200,000.00 | - | 1,200,000.00 |
| Muirungi Primary school | 1,000,000.00 | | 1,000,000.00 | 1,000,000.00 | - |
| Gitundu Primary School | 1,000,000.00 | | 1,000,000.00 | - | 1,000,000.00 |
| Thunguri Primary School | 1,000,000.00 | | 1,000,000.00 | - | 1,000,000.00 |
| Muna-ini Primary School | 1,000,000.00 | | 1,000,000.00 | - | 1,000,000.00 |
| Wagura Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Gitugi Primary School | 1,200,000.00 | | 1,200,000.00 | - | 1,200,000.00 |
| Mahiga Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Kamoko Primary School | 150,000.00 | | 150,000.00 | - | 150,000.00 |
| Miirine Primary School | 150,000.00 | | 150,000.00 | - | 150,000.00 |
| Kihugiru primary school | | 600,000.00 | 600,000.00 | 600,000.00 | - |
| Gituiga primary school | | 650,000.00 | 650,000.00 | 650,000.00 | - |
| Iriaini primary school | | 100,000.00 | 100,000.00 | 100,000.00 | - |
| Kiriini Primary school | | 300,000.00 | 300,000.00 | 300,000.00 | - |
| Karima Primary school | | 350,000.00 | 350,000.00 | 350,000.00 | - |
| Kagonye primary school | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Mumwe primary school | | 500,000.00 | 500,000.00 | 500,000.00 | - |

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

| | | | | | |
|---------------------------|--|--------------|--------------|--------------|---|
| Kiaguthu primary school | | 800,000.00 | 800,000.00 | 800,000.00 | - |
| Munaini primary school | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Njigari primary school | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Gichiche primary school | | 700,000.00 | 700,000.00 | 700,000.00 | - |
| Kina primary school | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Gikurwe primary school | | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | - |
| Gatugi primary school | | 1,400,000.00 | 1,400,000.00 | 1,400,000.00 | - |
| Gaturuturu Primary School | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Kagumo Primary School | | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | - |
| Karuthu Primary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | |
| Mucharage Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kagere Primary School | | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | |
| Birithia Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Munyange Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kihuri Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kihome Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kairuthi Primary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | |
| Kariko Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kiinu Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Gichiche Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Thuti Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Kigumo Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Mumbu-ini Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Gura Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Mutitu Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |

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

| | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Witima Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Ngaru Primary School | | 1,200,000.00 | 1,200,000.00 | 1,200,000.00 | |
| Kirai Primary School | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | |
| Gathanji Primary School | | 80,000.00 | 80,000.00 | 80,000.00 | |
| Kairia Primary School | | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | |
| Sub-Total | 12,200,000.00 | 38,880,000.00 | 51,080,000.00 | 44,780,000.00 | 6,300,000.00 |
| 8.0 Secondary Schools Projects | | | | | |
| Mumbu-ini Sec. School | | 1,300,000.00 | 1,300,000.00 | 1,300,000.00 | - |
| Karima Boys High School | 1,000,000.00 | | 1,000,000.00 | 1,000,000.00 | - |
| Gatugi Day Mixed Secondary School | 1,650,000.00 | | 1,650,000.00 | - | 1,650,000.00 |
| Karima Day Mixed secondary School | 1,000,000.00 | | 1,000,000.00 | - | 1,000,000.00 |
| Othaya Girls High School | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| Kariko Secondary School | 1,000,000.00 | | 1,000,000.00 | 1,000,000.00 | - |
| Muirungi Secondary School | 3,000,000.00 | | 3,000,000.00 | - | 3,000,000.00 |
| Kiamuya Secondary School | 950,000.00 | | 950,000.00 | - | 950,000.00 |
| Chinga Boys High School | 3,000,000.00 | | 3,000,000.00 | 3,000,000.00 | - |
| St.Maria Goretti Secondary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Iria-ini Girls Secondary School | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| Kiahagu Secondary School | 2,000,000.00 | | 2,000,000.00 | - | 2,000,000.00 |
| Gitundu Secondary School | 1,000,000.00 | | 1,000,000.00 | - | 1,000,000.00 |
| Gitugi Secondary School | 1,200,000.00 | | 1,200,000.00 | - | 1,200,000.00 |
| Kihome Secondary School | 1,500,000.00 | | 1,500,000.00 | - | 1,500,000.00 |
| Kagonye Secondary School | 500,000.00 | | 500,000.00 | - | 500,000.00 |
| Mucharage Day Secondary School | 316,349.25 | | 316,349.25 | - | 316,349.25 |

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

| | | | | | |
|-----------------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| | | | | | |
| Sub-Total | 23,316,349.25 | 1,300,000.00 | 24,616,349.25 | 11,500,000.00 | 13,116,349.25 |
| 9.0 Tertiary Projects | | | | | |
| Kenya Medical Training College - Othaya | 7,000,000.00 | | 7,000,000.00 | - | 7,000,000.00 |
| Sub-Total | 7,000,000.00 | - | 7,000,000.00 | - | 7,000,000.00 |
| 10.0 Security Projects | | | | | |
| Gatugi A.P. Post | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| Gathera AP Post | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Chinga South West Chiefs Office | 700,000.00 | | 700,000.00 | | 700,000.00 |
| Kiamuya AP Post | 2,500,000.00 | | 2,500,000.00 | | 2,500,000.00 |
| Ruruguti AP Camp | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| Waihara A. P. Post | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Mahiga ACC Office | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| Karima A. P. Post | 500,000.00 | | 500,000.00 | | 500,000.00 |
| Gathera Assistant chief's office | 300,000.00 | | 300,000.00 | | 300,000.00 |
| Kianganda Assistant chief's office | 400,000.00 | | 400,000.00 | | 400,000.00 |
| Chinga North West Chiefs Office | 350,000.00 | | 350,000.00 | | 350,000.00 |
| Karuthi AP camp | | 700,000.00 | 700,000.00 | 700,000.00 | - |
| Nyeri south Sub county head quarters | | 350,000.00 | 350,000.00 | 350,000.00 | - |
| Kiamuya AP post | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Othaya Police station | | 200,000.00 | 200,000.00 | 200,000.00 | - |
| Othaya Division HQs office | | 300,000.00 | 300,000.00 | 300,000.00 | - |
| Rukira AP post | | 200,000.00 | 200,000.00 | 200,000.00 | - |
| Kiruga Police post | | 500,000.00 | 500,000.00 | 500,000.00 | - |
| Muyange Police Station | | 500,000.00 | 500,000.00 | 500,000.00 | - |

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

| | | | | | |
|------------------------------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------|
| Othaya Township Chief's Office | | 900,000.00 | 900,000.00 | 900,000.00 | - |
| Mahiga ACC Staff Houses | | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | - |
| Witima A.P. Lines | | 1,400,000.00 | 1,400,000.00 | 1,400,000.00 | - |
| Ruruguti AP Camp | | 800,000.00 | 800,000.00 | | 800,000.00 |
| Witima A.P. Lines | | 1,000,000.00 | 1,000,000.00 | | 1,000,000.00 |
| Sub-Total | 10,650,000.00 | 8,850,000.00 | 19,500,000.00 | 9,050,000.00 | 10,450,000.00 |
| 11.0 Acquisition of assets | | | | | |
| 11.1 Motor Vehicles | | | | | - |
| 11.2 Construction of CDF office | | | | | |
| 11.3 Purchase of furniture and equipment | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| 11.4 Purchase of computers | | | | | - |
| Sub-Total | 1,500,000.00 | - | 1,500,000.00 | - | 1,500,000.00 |
| 13.0 Others | | | | | |
| 13.1 Strategic Plan | | 3,500,000.00 | 3,500,000.00 | | 3,500,000.00 |
| 13.2 Innovation Hub | | 4,677,027.20 | 4,677,027.20 | 4,677,027.20 | - |
| Halls | 7,200,000.00 | | 7,200,000.00 | | 7,200,000.00 |
| Sub-Total | 7,200,000.00 | 8,177,027.20 | 15,377,027.20 | 4,677,027.20 | 10,700,000.00 |
| GRAND TOTALS | 109,040,876.01 | 73,332,482 | 182,873,357.81 | 114,107,016 | 68,766,312 |

(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)

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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 constituency bank account(s) at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**OTHAYA CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****X. NOTES TO THE FINANCIAL STATEMENTS****1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description | | 2018-2019 | 2017-2018 |
|----------------|---|-----------------------|-------------------|
| | | Kshs | Kshs |
| NGCDF Board | | | |
| AIE NO B005210 | 1 | 43,405,172.80 | |
| AIE NO B005295 | 2 | 11,379,310.35 | |
| AIE NO B047535 | 3 | 12,000,000.00 | |
| AIE NO B047501 | 4 | 11,000,000.00 | |
| AIE NO B007451 | 5 | 6,000,000.00 | |
| AIE NO B005454 | 6 | 15,000,000.00 | |
| AIE NO B030332 | 7 | 10,000,000.00 | |
| AIE NO A855984 | 1 | | 5,500,000 |
| AIE NO A892744 | 2 | | 1,800,000 |
| AIE NO A892638 | 3 | | 37,905,172 |
| TOTAL | | 108,784,483.15 | 45,205,172 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2018-2019 | 2017-2018 |
|------------------------------------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | | |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Total | - | - |

3. OTHER RECEIPTS

| | 2018-2019 | 2017-2018 |
|-----------------------------------------|----------------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | 108,000 | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | 108,000 | - |

4. COMPENSATION OF EMPLOYEES

| | 2018-2019 | 2017-2018 |
|---------------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,819,607 | 1,536,474 |
| Basic wages of casual labour | - | - |
| Personal allowances paid as part of salary | - | - |
| House allowance | - | - |
| Transport allowance | - | - |
| Leave allowance | - | - |
| Gratuity – paid | 115,840 | - |
| - accrued | - | 115,840 |
| Other personnel payments | - | - |
| Employer contribution to NSSF | 13,400 | 24,800 |
| Total | 1,948,847 | 1,677,114 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| | 2018-2019 | 2017-2018 |
|--------------------------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services Committee Expenses | 242,790 | 331,741 |
| Electricity | 86,866 | - |
| Water & sewerage charges | 616,330 | - |
| Office rent | - | - |
| Communication, supplies and services | - | 90,160 |
| Domestic travel and subsistence | - | 91,285 |
| Printing, advertising and information supplies & services | 85,503 | 202,680 |
| Rentals of produced assets | - | - |
| Training expenses | - | 1112,000 |
| Hospitality supplies and services | - | - |
| Other committee expenses | - | 440,000 |
| Committee allowance | 3,342,500 | 537,290 |
| Insurance costs | - | - |
| Specialized materials and services | - | - |
| Office and general supplies and services | - | 311,000 |
| Fuel ,oil & lubricants | 258,338 | - |
| Other operating expenses | - | - |
| Bank service commission and charges | 44,765 | - |
| Security operations | - | - |
| Routine maintenance – vehicles and other transport equipment | - | 197,500 |
| Routine maintenance – other assets | - | - |
| Strategic Plan | - | - |
| Total | 4,677,092 | 3,313,656 |

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|--------------------------------------------------------|-------------------|-----------|
| | Kshs | Kshs |
| Transfers to National Government entities | - | - |
| Transfers to primary schools (see attached list) | 44,780,000 | - |
| Transfers to secondary schools (see attached list) | 15,000,000 | - |
| Transfers to tertiary institutions (see attached list) | - | - |
| Transfers to TIVET (see attached list) | - | - |
| TOTAL | 59,780,000 | - |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|-----------------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 16,019,549 | 14,060,220 |
| Bursary – tertiary institutions (see attached list) | 8,850,000 | 6,160,000 |
| Bursary – special schools (see attached list) | - | - |
| Mock & CAT (see attached list) | - | - |
| Security projects (see attached list) | 9,750,000 | - |
| Sports projects (see attached list) | 1,500,000 | - |
| Environment projects (see attached list) | 3,182,231 | - |
| Emergency projects (see attached list) | 844,250 | - |
| Total | 40,146,030 | 20,220,220 |

8. ACQUISITION OF ASSETS

| <u>Non Financial Assets</u> | 2018-2019 | 2017-2018 |
|--------------------------------------------------------------|-----------|-----------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialised Plant, Equipment and Machinery | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| Total | - | - |

9. OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|---------|-----------|-----------|
| | Kshs | Kshs |
| ICT Hub | 4,677,027 | - |
| | | |
| | | |
| | | |
| | | |
| | 4,677,027 | - |

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2018-2019 | 2017-2018 |
|-----------------------------------------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| <i>Kenya Commercial Bank, Othaya Branch Othaya NG-CDF A/C no.1101548487</i> | 16,282,447 | 18,618,960 |
| | | |
| | | |
| Total | 16,282,447 | 18,618,960 |
| | | |
| 10B: CASH IN HAND | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>specify</i>) | - | - |
| | | |
| Total | - | - |
| <i>[Provide cash count certificates for each]</i> | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

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

12A. RETENTION

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

Total

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

| | 2018 - 2019 | 2017-2018 |
|--------------------------|-------------|-----------|
| | Kshs | Kshs |
| Gideon Karimi Wachira | 15,290.44 | - |
| Joyce Njeri Njagi | 201,172.64 | - |
| Paul Wahome Kanyi | 179,959.34 | - |
| Martin Wamugunda Thuo | 89,261.09 | - |
| Lucy Nyambura Gatutha | 89,261.09 | - |
| Stanley Waichigo Nderitu | 133,659.60 | - |

Add as appropriate

Total

[Provide short appropriate explanations as necessary]

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

13. BALANCES BROUGHT FORWARD

| | 2018-2019 | 2017-2018 |
|---------------|-------------------|----------------|
| | Kshs | Kshs |
| Bank accounts | 18,618,960 | 853,818 |
| Cash in hand | - | - |
| Imprest | 2,229,040 | - |
| | | |
| Total | <u>20,848,000</u> | <u>853,818</u> |

[Provide short appropriate explanations as necessary]

14.A PRIOR YEAR ADJUSTMENTS

| | 2018-2019 | 2017-2018 |
|---------------|------------------|-----------|
| | Kshs | Kshs |
| Bank accounts | - | - |
| Cash in hand | - | - |
| Imprest | 2,229,040 | - |
| | | |
| total | <u>2,229,040</u> | <u>-</u> |

14.B

| | | |
|-----------------|------------|---|
| Unpaid Gratuity | 649,009.80 | - |
| Imprest | 2,229,040 | - |
| | | |
| Total | 2,878,058 | - |

This was unsurrendered imprest for financial year 2017-2018 surrendered in financial year 2018-2019 and unpaid gratuity for financial year 2018-2019.

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2018-2019 | 2017-2018 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| | - | - |

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

| | Kshs | Kshs |
|---------------------------------------------------------------------|-------------------|-------------------|
| Compensation of employees | 980,847 | 596,704 |
| Use of goods and services | 6,706,828 | 4,074,372 |
| Amounts due to other Government entities (see attached list) | 22,836,349 | 40,100,000 |
| Amounts due to other grants and other transfers (see attached list) | 38,242,287 | 28,632,367 |
| Acquisition of assets | - | - |
| Others (<i>specify</i>) | - | - |
| | 68,766,312 | 73,403,443 |

15.4: PMC account balances (See Annex 5)

| | 2018-2019 | 2017-2018 |
|------------------------------------------|----------------------|-------------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 11,438,928.45 | 752,661.30 |
| | | |
| | 11,438,928.45 | 752,661.30 |

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2019 | Comments |
|------------------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|----------|
| | | a | b | c | d=a-c | |
| Senior Management | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | | | | | |
| Middle Management | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| Unionisable Employees | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | | | | | |
| Others (specify) | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |

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

ANNEX 3 – UNUTILIZED FUND

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|-------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| | | | | |
| Compensation of employees | | 980,847 | 596,704 | |
| Use of goods & services | | 6,706,828 | 4,003,411 | |
| Amounts due to other Government entities | | | | |
| | | | | |
| Primary Schools | | | | |
| Irindi Primary School | | 600,000 | | |
| Gichami Primary School | | 1,200,000 | | |
| Gitundu Primary School | | 1,000,000 | | |
| Thunguri Primary School | | 1,000,000 | | |
| Muna-ini Primary School | | 1,000,000 | | |
| Gitugi Primary School | | 1,200,000 | | |
| Kamoko Primary School | | 150,000 | | |
| Miirine Primary School | | 150,000 | | |
| Kihugiru primary school | | | 600,000 | |
| Gituiga primary school | | | 650,000 | |
| Iriaini primary school | | | 100,000 | |
| Kiriini Primary school | | | 300,000 | |
| Karima Primary school | | | 350,000 | |
| Kagonye primary school | | | 500,000 | |
| Mumwe primary school | | | 500,000 | |
| Kiaguthu primary school | | | 800,000 | |
| Munaini primary school | | | 500,000 | |
| Njigari primary school | | | 500,000 | |
| Gichiche primary school | | | 700,000 | |
| Kina primary school | | | 500,000 | |
| Gikurwe primary school | | | 1,600,000 | |
| Gatugi primary school | | | 1,400,000 | |
| Gaturuturu Primary School | | | 500,000 | |
| Kagumo Primary School | | | 1,300,000 | |
| Karuthu Primary School | | | 1,000,000 | |
| Mucharage Primary School | | | 1,500,000 | |
| Kagere Primary School | | | 1,300,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|-----------------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| Birithia Primary School | | | 1,500,000 | |
| Munyange Primary School | | | 1,500,000 | |
| Kihuri Primary School | | | 1,500,000 | |
| Kihome Primary School | | | 1,500,000 | |
| Kairuthi Primary School | | | 1,000,000 | |
| Kariko Primary School | | | 1,500,000 | |
| Kiinu Primary School | | | 1,500,000 | |
| Gichiche Primary School | | | 1,500,000 | |
| Thuti Primary School | | | 1,500,000 | |
| Kigumo Primary School | | | 1,500,000 | |
| Mumbu-ini Primary School | | | 1,500,000 | |
| Gura Primary School | | | 1,500,000 | |
| Mutitu Primary School | | | 1,500,000 | |
| Witima Primary School | | | 1,500,000 | |
| Ngaru Primary School | | | 1,200,000 | |
| Kirai Primary School | | | 1,500,000 | |
| Gathanji Primary School | | | 80,000 | |
| Kairia Primary School | | | 1,000,000 | |
| | | 6,300,000 | 38,880,000 | |
| Secondary Schools | | | | |
| Gatugi Day Mixed Secondary School | | 1,650,000 | | |
| Karima Day Mixed secondary School | | 1,000,000 | | |
| Muirungi Secondary School | | 3,000,000 | | |
| Kiamuya Secondary School | | 950,000 | | |
| Kiahagu Secondary School | | 2,000,000 | | |
| Gitundu Secondary School | | 1,000,000 | | |
| Gitugi Secondary School | | 1,200,000 | | |
| Kihome Secondary School | | 1,500,000 | | |
| Kagonye Secondary School | | 500,000 | | |
| Mucharage Day Secondary School | | 316,349 | | |
| Mumbu-ini Sec. School | | | 1,300,000 | |
| | | 13,116,349 | 1,300,000 | |
| Tertiary | | | | |
| Kenya Medical Training College - Othaya | | 7,000,000 | | |

NATIONAL GOVERNMENT CONSTITUTIONAL SERVICES DEVELOPMENT FUND (NGCDF) - OTHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|--------------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| | | 7,000,000 | | |
| | | | | |
| | Sub-Total | 26,416,349 | 40,180,000 | |
| Amounts due to other grants and other transfers | | | | |
| | | | | |
| Emergency | | 5,202,743 | 5,137,931 | |
| Bursary Secondary Schools | | | 5,037,200 | |
| Bursary Tertiary Schools | | 2,000,000 | | |
| Bursary Special Schools | | 5,886,208 | 886,208 | |
| Sports | | 2,180,817 | 1,500,000 | |
| Environment | | 2 | 1,001,421 | |
| Innovation Hubs | | | 4,677,027 | |
| Security | | | | |
| Gatugi A.P. Post | | 1,500,000 | | |
| Gathera AP Post | | 400,000 | | |
| Chinga South West Chiefs Office | | 700,000 | | |
| Kiamuya AP Post | | 2,500,000 | | |
| Waihara A. P. Post | | 500,000 | | |
| Mahiga ACC Office | | 1,500,000 | | |
| Karima A. P. Post | | 500,000 | | |
| Gathera Assistant chief's office | | 300,000 | | |
| Kianganda Assistant chief's office | | 400,000 | | |
| Chinga North West Chiefs Office | | 350,000 | | |
| Karuthi AP camp | | | 700,000 | |
| Nyeri south Sub county head quarters | | | 350,000 | |
| Kiamuya AP post | | | 500,000 | |
| Othaya Police station | | | 200,000 | |

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2017/18 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|----------------------------------------------|---------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------|
| Land | - | - | - | - |
| Buildings and structures | 35,000,000 | - | - | 35,000,000 |
| Transport equipment | 3,502,562 | - | - | 3,502,562 |
| Office equipment, furniture and fittings | 1,350,000 | - | - | 1,350,000 |
| ICT Equipment, Software and Other ICT Assets | - | - | - | - |
| Other Machinery and Equipment | 53,200 | - | - | 53,200 |
| Heritage and cultural assets | | - | - | |
| Intangible assets | | - | - | |
| Total | 39,905,762 | - | - | 39,905,762 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
OTHAYA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| PMC | Bank | Account number | Bank Balance 2018/19 | Bank Balance 2017/18 |
|--------------------------------|-------------|-----------------------|---------------------------------|---------------------------------|
| Birithia Primary School | Equity Bank | 0080292869100 | 1,483,368.50 | 143,509.00 |
| Chinga Boys High School | Equity Bank | 0080291998260 | 25,771.00 | 2,066.00 |
| Chinga NW Chief Office | Equity Bank | 0080262546237 | 27.00 | 27.00 |
| Chinga SW Chief Office | Equity Bank | 0080191911745 | 531.95 | 531.00 |
| Gakuyu Secondary School | Equity Bank | 0080294971593 | 34,612.50 | 908.00 |
| Gathanji Primary | Equity Bank | 0080262303463 | 304,289.20 | 200,824.00 |
| Gathera AP Post | Equity Bank | 0080270331354 | 165.00 | 165.00 |
| Gathera Ass. Chief's Office | Equity Bank | 0080190330209 | 877.50 | 8,777.50 |
| Gathera Secondary School | Equity Bank | 0080270641982 | 24,169.50 | 465.00 |
| Gathumbi primary school | Equity Bank | 0080266106398 | 23,834.50 | 130.00 |
| Gathumbi Secondary School | Equity Bank | 0080190310404 | 24,137.40 | 432.00 |
| Gatugi AP Camp | Equity Bank | 0080262290780 | 3,280.00 | 3,280.00 |
| Gatugi Girls Sec. school | Equity Bank | 0080271508966 | 26,627.50 | 2,923.00 |
| Gatugi primary school | Equity Bank | 0080262305595 | 149,802.10 | 245.00 |
| Gaturuturu primary school | Equity Bank | 0080262304404 | 523,632.00 | 70.25 |
| Gatuyaini primary School | Equity Bank | 0080101532059 | 25,411.00 | 1,706.65 |
| Gichami Primary School | Equity Bank | 0080270645054 | 23,999.50 | 295.00 |
| Gichiche primary school | Equity Bank | 0080292813724 | 24,402.00 | 697.50 |
| Gikurwe primary school | Equity Bank | 0080101531912 | 24,515.80 | 656.30 |
| Gitugi Mixed Day Sec. school | Equity Bank | 0080261934492 | 25,177.00 | 690.00 |
| Gitugi Primary School | Equity Bank | 0080298660586 | 24,423.50 | 719.00 |
| Gituiga Primary school | Equity Bank | 0080298660668 | 24,048.00 | 2,569.50 |
| Gitundu Primary | Equity Bank | 0080262303422 | 23,854.50 | 150.00 |
| Gitundu Secondary School | Equity Bank | 0080293662173 | 24,367.25 | 662.75 |
| Ihuririo AP post | Equity Bank | 0080266105563 | 3,022.00 | 3,022.00 |
| Iriaini Girls Secondary School | Equity Bank | 0080262303404 | 35,886.50 | 12,182.00 |
| Iriaini primary school | Equity Bank | 0080266105342 | 26,307.00 | 2,550.00 |
| Irindi Primary School | Equity Bank | 0080263306149 | 29,369.50 | 5,665.00 |
| Irindi Secondary School | Equity Bank | 0080293596903 | 27,772.50 | 4,068.00 |
| Kabebero Secondary School | Equity Bank | 0080263297179 | 25,264.50 | 24,175.00 |
| Kagongo Primary school | Equity Bank | 0080292812857 | 150,802.10 | 1,920.00 |
| Kagonye primary school | Equity Bank | 0080193047156 | 113,431.00 | 451.00 |
| Kagonye Secondary School | Equity Bank | 0080190944822 | 33,021.35 | 9,316.85 |
| Kagumo primary school | Equity Bank | 0080299334085 | 97,185.35 | 28.85 |
| Kairia primary school | Equity Bank | 0080263306058 | 24,524.80 | 820.30 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | |
|----------------------------|-------------|---------------|--------------|------------|
| Kairuthi Secondary School | Equity Bank | 0080294127275 | 24,104.50 | 400.00 |
| Kamoko Primary school | Equity Bank | 0080193637109 | 23,644.05 | 59.05 |
| Kariko primary school | Equity Bank | 0080262303474 | 110,110.00 | 685.50 |
| Kariko Secondary School | Equity Bank | 0080190850139 | 25,862.00 | 2,157.50 |
| Karima Boys High School | Equity Bank | 0080262274268 | 51,617.00 | 27,912.50 |
| karima primary school | Equity Bank | 0080261933654 | 391,817.00 | 18,112.50 |
| karuthi primary school | Equity Bank | 0080292847631 | 974,443.50 | 1,219.00 |
| Karuthi Secondary school | Equity Bank | 0080190845221 | 23,716.20 | 11.70 |
| Kenyatta High School | Equity Bank | 0080298232020 | 89,659.50 | 65,955.00 |
| Kiaguthu Primary School | Equity Bank | 0080270642191 | 106,974.50 | 2,230.00 |
| Kiaguthu Secondary School | Equity Bank | 0080271073873 | 24,079.50 | 375.00 |
| Kiahagu Secondary School | Equity Bank | 0080291409270 | 28,279.00 | 4,574.50 |
| Kiamuya AP Post | Equity Bank | 0080270642151 | 30.00 | 30.00 |
| Kiamuya Primary School | Equity Bank | 0080270641476 | 167,442.10 | 18,560.00 |
| Kiamuya Secondary School | Equity Bank | 0080294951520 | 25,798.50 | 2,094.00 |
| Kiangumba Primary School | Equity Bank | 0080262546118 | 324,619.50 | 915.00 |
| Kigumo primary school | Equity Bank | 0080263306016 | 300,424.10 | 540.00 |
| Kihome primary School | Equity Bank | 0080190842622 | 1,006,615.75 | 2,401.25 |
| Kihome Secondary School | Equity Bank | 0080291892683 | 23,871.00 | 166.50 |
| Kihuguru Primary school | Equity Bank | 0080292923046 | 23,852.50 | 2,398.00 |
| Kihuri Secondary School | Equity Bank | 0080296932679 | 23,707.50 | 3.00 |
| Kirai Primary school | Equity Bank | 0080295539334 | 149,555.10 | 673.00 |
| Kiriini primary School | Equity Bank | 0080261933667 | 24,988.50 | 34.00 |
| Kiyu primary school | Equity Bank | 0080290930185 | 23,704.65 | 0.15 |
| Konyu Primary School | Equity Bank | 0080262610929 | 23,784.50 | 80.00 |
| Mahiga ACC Office | Equity Bank | 0080271509320 | 1,464,640.00 | - |
| Mahiga Girls High School | Equity Bank | 0080262295961 | 241,997.50 | 136,287.00 |
| Mahiga Primary School | Equity Bank | 0080296188219 | 24,302.00 | 597.50 |
| Miriine primary school | Equity Bank | 0080292844485 | 23,881.00 | 176.50 |
| Mucharage primary School | Equity Bank | 0080190785265 | 643,251.00 | 687.50 |
| Mucharage Secondary School | Equity Bank | 0080266105144 | 26,324.50 | 2,620.00 |
| Muirungi Primary School | Equity Bank | 0080293674066 | 26,604.00 | 2,899.50 |
| Muirungi Secondary School | Equity Bank | 0080262290762 | 23,927.00 | 222.50 |
| Mumwe primary school | Equity Bank | 0080190887386 | 24,456.95 | 489.95 |
| Muna - ini Primary School | Equity Bank | 0080262546009 | 23,983.00 | 80.60 |
| Munyange Primary School | Equity Bank | 0080262139153 | 23,855.25 | 150.75 |
| Munyange Secondary School | Equity Bank | 0080261933670 | 25,804.00 | 2,099.50 |
| Njigari Primary school | Equity Bank | 0080263767277 | 24,910.35 | 50.85 |
| Othaya Boys High School | Equity Bank | 0080291998260 | 28,734.00 | 2,066.50 |
| Othaya KMTC | Equity Bank | 0080267895590 | 3,545.00 | 3,545.00 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | |
|-------------------------|-------------|---------------|----------------------|-------------------|
| Rukira primary school | Equity Bank | 0080262305322 | 148,932.10 | 50.00 |
| Ruruguti AP Camp | Equity Bank | 0080270331331 | 35.00 | 35.00 |
| Ruruguti Primary School | Equity Bank | 0080273347692 | 33,634.50 | 9,930.00 |
| Thunguri Primary School | Equity Bank | 0080262303449 | 24,159.50 | 455.00 |
| Thuti primary school | Equity Bank | 0080294360569 | 1,067,521.50 | 747.00 |
| Wagura primary school | Equity Bank | 0080299738675 | 23,823.55 | 119.05 |
| Witima Ap Line | Equity Bank | 0080263295992 | 81,540.00 | 315.00 |
| Witima Secondary School | Equity Bank | 0080260474044 | 24,455.50 | 751.00 |
| Total | | | 11,438,928.45 | 752,661.30 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
OTHAYA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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.

| Referen ce No. on the externa l audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue (<i>Name and designation</i>) | Status: (<i>Resolved / Not Resolved</i>) | Timefr ame: (<i>Put a date when you expect the issue to be resolv ed</i>) |
|-------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Other tter | | | | | |
| 1 | Use of Goods and services- Imprest management | This has been noted and will be rectified moving forward | FAM | Resolved | |
| 2 | Bursary awards and disbursements | The committee is coming up with a bursary policy | NG-CDFCs and FAM | Resolved | |

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

| | | | | |
|-------------------------|-------------|---------------|----------------------|-------------------|
| School | | | | |
| Njigari Primary school | Equity Bank | 0080263767277 | 24,910.35 | 50.85 |
| Othaya Boys High School | Equity Bank | 0080291998260 | 28,734.00 | 2,066.50 |
| Othaya KMTC | Equity Bank | 0080267895590 | 3,545.00 | 3,545.00 |
| Rukira primary school | Equity Bank | 0080262305322 | 148,932.10 | 50.00 |
| Ruruguti AP Camp | Equity Bank | 0080270331331 | 35.00 | 35.00 |
| Ruruguti Primary School | Equity Bank | 0080273347692 | 33,634.50 | 9,930.00 |
| Thunguri Primary School | Equity Bank | 0080262303449 | 24,159.50 | 455.00 |
| Thuti primary school | Equity Bank | 0080294360569 | 1,067,521.50 | 747.00 |
| Wagura primary school | Equity Bank | 0080299738675 | 23,823.55 | 119.05 |
| Witima Ap Line | Equity Bank | 0080263295992 | 81,540.00 | 315.00 |
| Witima Secondary School | Equity Bank | 0080260474044 | 24,455.50 | 751.00 |
| Total | | | 11,438,928.45 | 752,661.30 |

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

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) | Time (Period) when you expect the issue to be resolved) |
|--------------------------------------------|-----------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|---------------------------------------------------------|
| Other Matter | | | | | |
| 1 | Use of Goods and services- Imprest management | This has been noted and will be rectified moving forward | FAM | Resolved | |
| 2 | Bursary awards and disbursements | The committee is coming up with a bursary policy | NG-CDFCs and FAM | Resolved | |

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