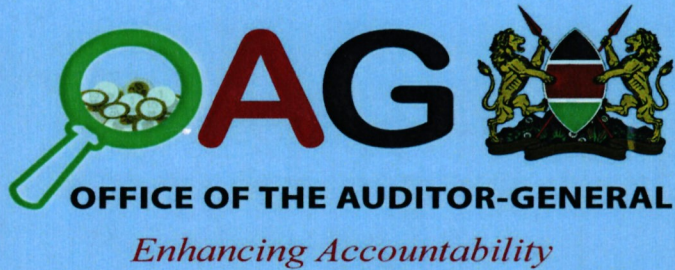


REPUBLIC OF KENYA



**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

THE NATIONAL ASSEMBLY

DATE: 22 NOV 2022

DAY: Tuesday

TABLED BY: LOM

FILE: Lemuna

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – OL JORO-OROK CONSTITUENCY**

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

11





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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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

### **Mandate**

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2) 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 Article95(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 are as pursuant to Article201(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 and 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 or 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 up hold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development**—we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

## **Functions of NG-CDF Committee**

The Functions of the NG-CDF Committee is as outlined in section11 of The National Government Constituencies Development Fund Regulations, 2016.

### **(b) Key Management**

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

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

### **(c) Fiduciary Management**

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

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

### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide over all fiduciary oversight on the activities of Oljoro-Orok Constituency NG-CDF. 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) Oljoro-Orok Constituency NG-CDF Headquarters**

P.O.Box208-20302  
NG-CDF Building Office  
Nyandarua West DCC'S  
Compound  
Oljoroorok, KENYA

*Ol-joro-Orok Constituency*

*National Government Constituencies Development Fund (NGCDF) Reports and Financial Statements for The Year Ended June30,2021*

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**(f) Oljoro-Orok Constituency NG-CDF Contacts**

Telephone:(254)0114270235

E-mail:

[oljorokcdf@gmail.com](mailto:oljorokcdf@gmail.com)

Website;

[www.oljoroorokcdf.go.ke](http://www.oljoroorokcdf.go.ke)

**(g) Oljoro-Orok Constituency NG-CDF Bankers**

Equity Bank

Nyahururu Branch

P.o Box 1048-20300Nyandarua, Kenya

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O Box 3008

4GP 000100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

## **II. NG-CDFC CHAIRMAN'S REPORT**



**SIMON CHEGE WANJUKI**

### **Annual Constituency Allocation**

I am pleased to present to you reports and financial statements for Ol-Joro-Orok Constituency for the financial year ended 30th June 2021. During the year, the Constituency was allocated a total of Ksh209,894,877

On receipt of the above allocations, Ol-Joro-Orok National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2020/2021, we received Kshs126,767,724 and these funds were then disbursed to earmarked projects.

### **Sector Prioritization**

During the year, a total of Kshs209,894,877 was allocated being Compensation of employees at Kshs5,436,919, Use of goods at Kshs15,460,891, Transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions at Kshs68,452,480, Other grants and transfers which consists of Bursary, sports, and emergency at Kshs119,127,087, and Other Payments of Kshs1,400,000.

### **Achievements and Major Undertakings**

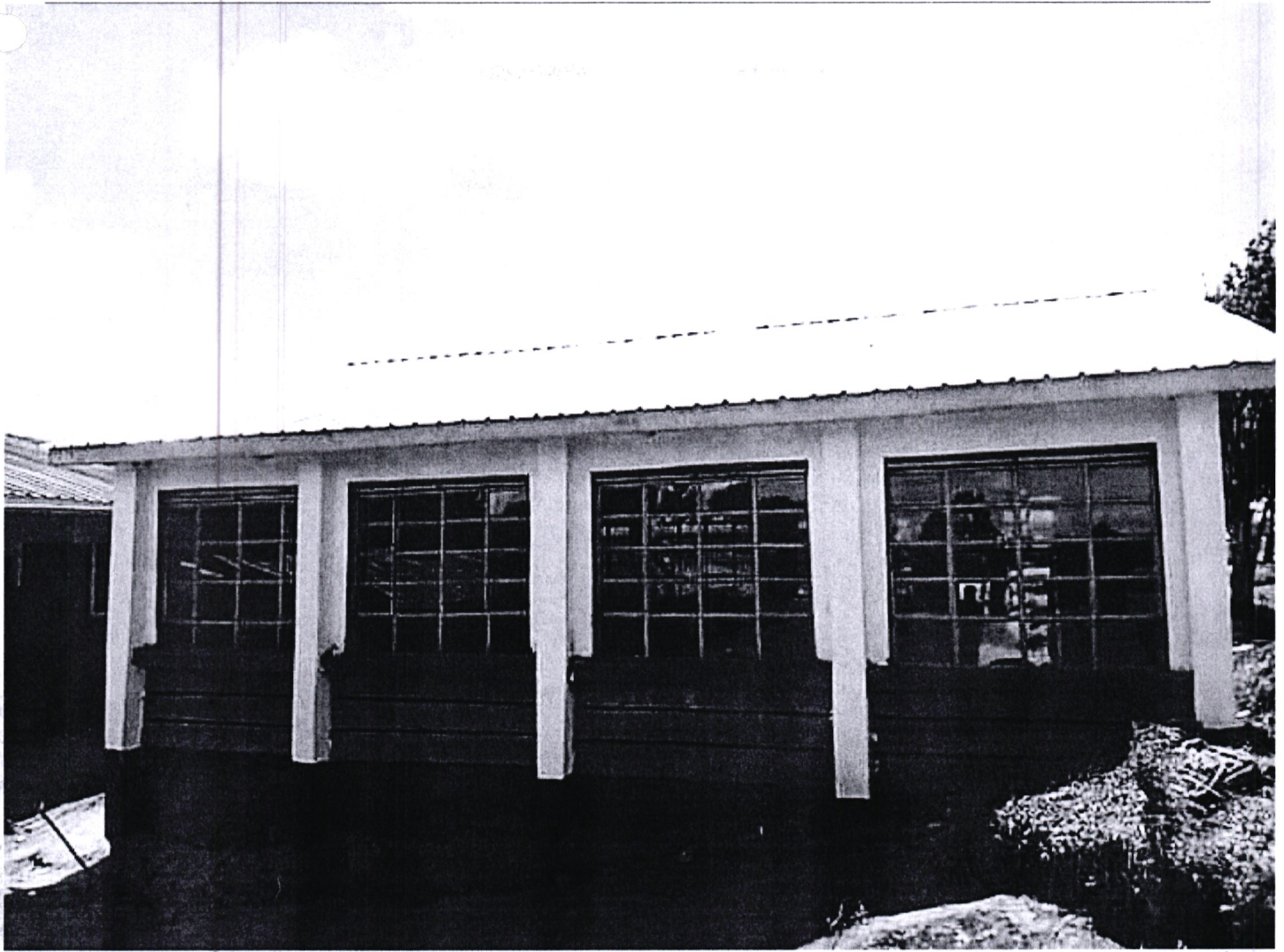
The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Riverside Secondary School which is located in Gatimu Ward and is 100 per cent complete.

*Ol-joro-Orok Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June30,2021*

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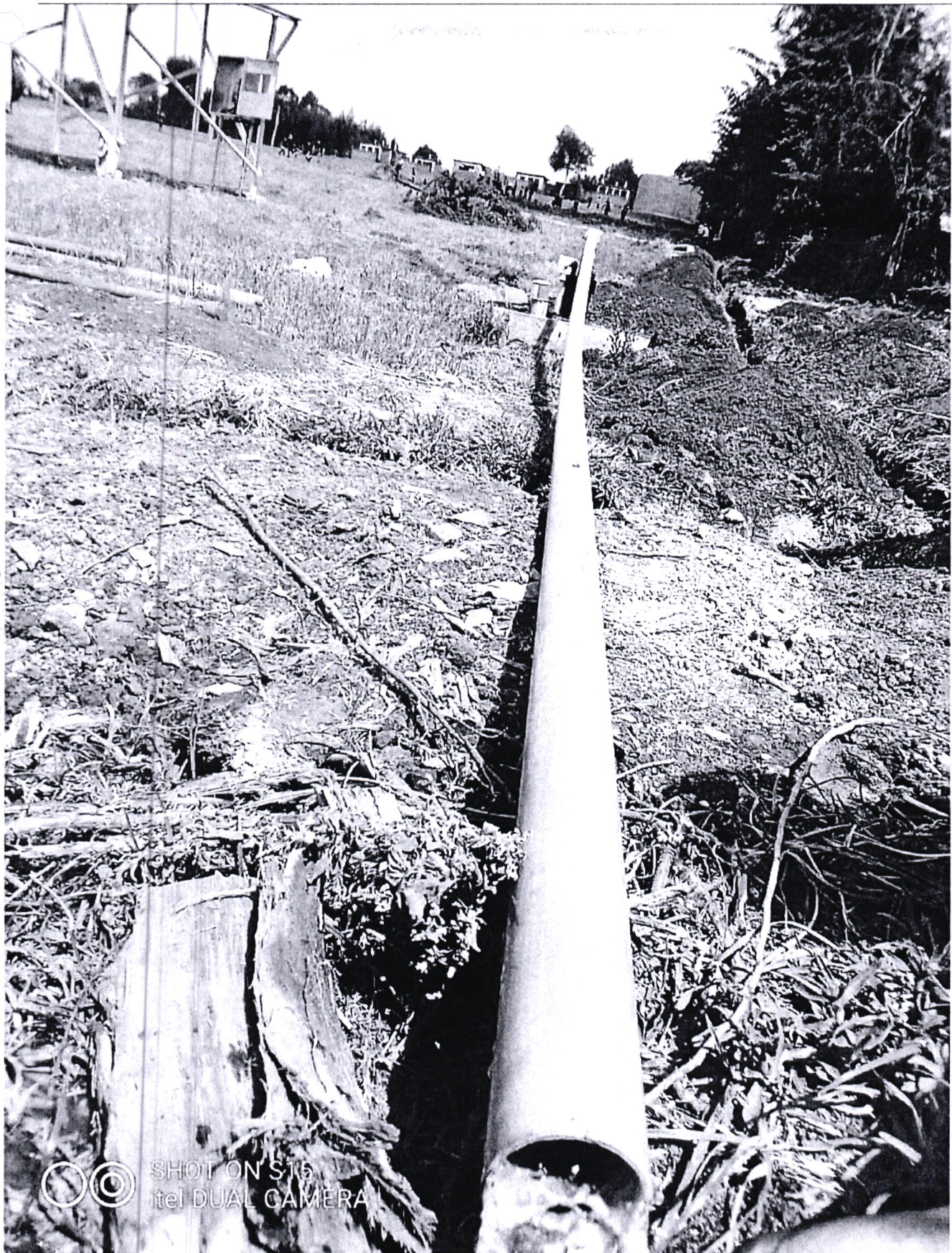
Due to long distances for learners to access learning institution to the neighboring county, we constructed A new school e.g the above diagram of gatimu ward



Due to High Need of Education, we constructed at classroom at matindiri primary school to ease congestion of learner's las shown in the above diagram in charagita ward.

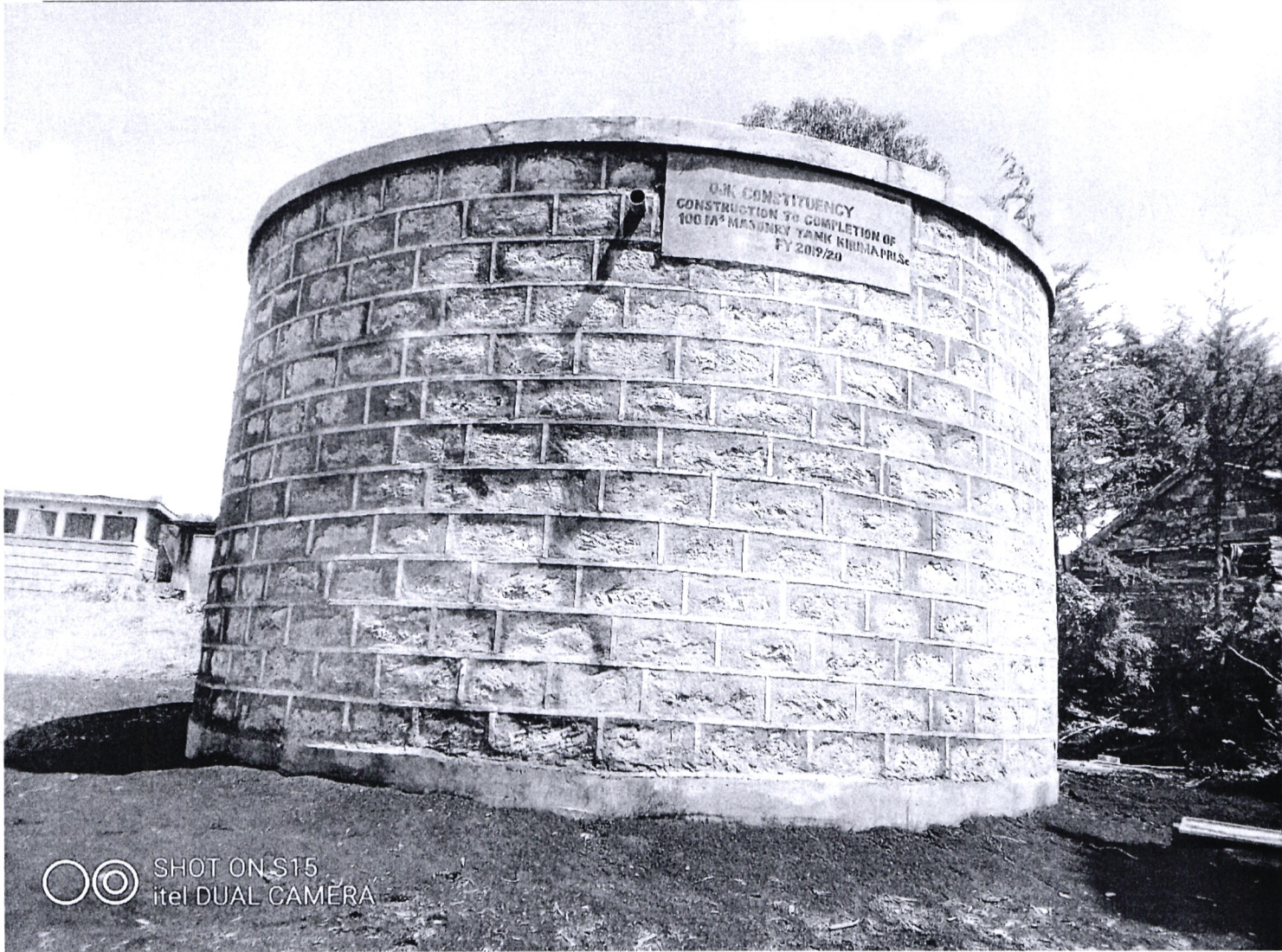


Due to High Need of Education and population, we constructed at 12 door toilets at mahua primary school to ease congestion of learner's as shown in the above diagram in charagita ward.



Due to emergence of covid-19 surge, we drilled a borehole, equipped and constructed a 100m<sup>3</sup> tank at Kirima primary school primary school to ease congestion of learner's as shown in the above diagram in weru ward.

*Ol-joro-Orok Constituency  
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Due to High Need of Education and population, we constructed a multipurpose hall at ruiru secondary school to ease congestion of learner's as shown in the above diagram in charagita ward.

*Ol-joro-Orok Constituency  
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Due to High Need of Education and population, we constructed an administration block at kiheo secondary school to ease congestion of documentation and security of documents as shown in the above diagram in weru ward.



Due to High Need of Education and population, we constructed a laboratory block at gikingi secondary school to enhance smooth education due to increased practical's as shown in the above diagram in gatimu ward.



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



Due to High Need of security, we constructed a police headquarter at Oljoro-Orok to enhance smooth administration as shown in the above diagram in weru ward.



Due to High Need of Education and population, we constructed a one storey classroom block at kabati secondary school to ease congestion of learners documentation and security of documents as shown in the above diagram in gathanjiward.

#### **Budgetary Appropriations**

During the financial year 2020/2021, the overall budget utilization stood at 78 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs126,767,724 was received against the total allocation of Kshs209,894,877.

#### **Development Planning**

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency

**Ol-joro-Orok Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Reports and Financial Statements for The Year Ended June30,2021**

development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NG-CDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2020/2021 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2021/2022.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2021/2022.

Sign



**CHAIRMAN NGCDF COMMITTEE**

**CHAIRMAN  
OL JORO OROK NG - CDF**  
**15 JUL 2022**  
**P. O. Box 208 - 20302  
OL JORO-OROK**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S  
PREDETRMINED OBJECTIVES**

**Introduction**

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

The key development objectives of Oljoro-Orok Constituency 2018-2022 plan are to:

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

**Progression attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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

***Ol-joro-Orok Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Reports and Financial Statements for The Year Ended June30,2021***

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

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

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

##### **1. Sustainability strategy and profile-**

To ensure sustainability of Oljoro-Orok NGCDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid-19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

**2. Environmental performance**

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

**3. Employee welfare**

We invest in providing the best working environment for our employees. Ol-joro-orok constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also recognize and

Appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Oljoro-Orok Constituency invests incapacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

**4. Market place practices-**

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

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

NGCDF

Has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

## **5. Community Engagements-**

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

### **Public Participation in Project Identification and Implementation and Monitoring**

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

### **Public participation**

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

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

### **Public Awareness**

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

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

## **V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-Ol-joro-Orok Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (j) (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (k) (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;
- (l) (iv) Safeguarding the assets of the entity;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

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

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

### **Approval of the financial statements**

The NGCDF- Oljoro-Orok Constituency financial statements were approved and signed by the Accounting Officer on 15<sup>th</sup> July 2021.

Name;

FUND ACCOUNT MANAGER  
OLJOROOROK NG - CDF

NAME

E. MICHAEL

15 JUL 2022

P. O. Box 208 - 20302  
OL JORO-OROK

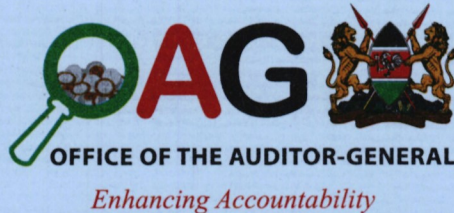
Name;

SUN COUNTY TREASURY  
MANDARUA WEST  
P.O. BOX 199

MARY HURHEU

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ol Joro-orok Constituency set out on pages 26 to 60, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ol Joro-orok Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **1. Unsupported Expenditure on Electricity Projects**

Statement of receipts and payments reflects payments on other grants and other payments of Kshs.67,019,453 and as disclosed under Note 7 to the financial statements. Included in the balance are payments totalling Kshs.5,200,329 to Rural Electrification Authority (REA) being payment for electrification of various areas within the constituency. However, the payments have not been supported by returns from REA which include survey reports, design, project progress reports and commission reports. It was not possible to ascertain the number of households that benefitted from the project, the total coverage and whether value for money was obtained from the expenditure.

In the circumstances, the accuracy and regularity of the payments of Kshs.5,200,329 could not be confirmed.

#### **2. Lack of Title to Ownership for Land-Transfer to Secondary Schools**

Statement of receipts and payments reflects transfer to other Government entities amounting to Kshs.51,550,000 which includes transfers to secondary schools' amounts of Kshs.28,950,000 as reflected in Note 6 to the financial statements. Included in the transfers to secondary schools' amounts of Kshs.28,950,000 is Kshs.8,500,000 in respect to the purchase of 5 acres of land and transfers of title deed for Charagita Girls Secondary School and another Kshs.8,500,000 in respect of purchase of 7.5 acres of land and transfers of title deed for Ngatho Day Secondary School. However, in the two instances, no title deed was produced to show ownership for the two pieces of land. Additionally, none of the projects has an existing signage to secondary schools and no explanation has been provided for the anomaly.

In the circumstances, title to the ownership of the land parcels could not be confirmed.

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

## **Key Audit Matters**

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

## **Other Matter**

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

The summary statement of comparison of budget and actual amounts for the year ended 30 June, 2021 shows that Ol Joro-orok Constituency had a total income budget of Kshs.210,013,877 against actual income of Kshs.164,324,998 (or 78%) of the expected amount. Similarly, the statement reflects a total expenditure budget of Kshs.210,013,877 against actual expenditure of Kshs.133,700,786 (or 64%) of the expected expenditure. The performance difference was due to failure to obtain the budgeted funding from Board.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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

It was noted under progress on follow up of auditors' recommendations on previous year indicated that issues raised by the Management. However, the Management has not resolved the issues and did not provide explanations for the failure to adhere to the provisions of the Public Sector Accounting Standards Board and the revised templates.

## **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, I confirm that, nothing 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**

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my 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**

### **Weak Internal Controls**

The organization lacked the ICT Policy, IT Policy, Disaster and Recovery Policy which is vital for effective and efficient management of the entity's IT resources. Further, they didn't have an IT Steering Committee which is important in performing the oversight function and formulation of policies to ensure IT department functions are properly in place to assist in the achievement of organizational objectives in an efficient, economic and effective manner.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

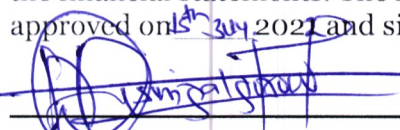
Nairobi

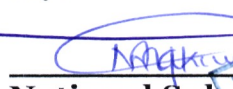
02 September, 2022

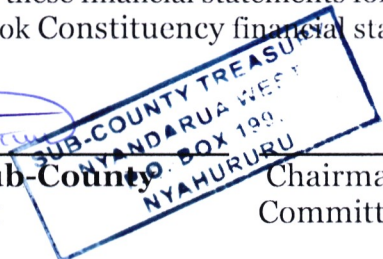
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**


|                                     | Not<br>e | 2020-<br>2021<br>Kshs | 2019-2020<br>Kshs  |
|-------------------------------------|----------|-----------------------|--------------------|
| <b>RECEIPTS</b>                     |          |                       |                    |
| Transfers from NG-CDF Board         | 1        | 126,767,724           | 157,040,876        |
| Proceeds from Sale of Assets        | 2        | -                     | -                  |
| Other Receipts                      | 3        | 119,000               | 76,000             |
| <b>TOTAL RECEIPTS</b>               |          | <b>126,886,724</b>    | <b>157,116,876</b> |
| <b>PAYMENTS</b>                     |          |                       |                    |
| Compensation of employees           | 4        | 4,609,410             | 1,970,235          |
| Use of goods and services           | 5        | 9,121,923             | 8,221,551          |
| Transfers to Other Government Units | 6        | 51,550,000            | 70,908,227         |
| Other grants and transfers          | 7        | 67,019,453            | 62,361,954         |
| Acquisition of Assets               | 8        | -                     | 4,078,500          |
| Other Payments                      | 9        | 1,400,000             | 1,238,514          |
| <b>TOTAL PAYMENTS</b>               |          | <b>133,700,786</b>    | <b>148,778,981</b> |
| <b>SURPLUS/(DEFICIT)</b>            |          | <b>(6,814,062)</b>    | <b>8,337,895</b>   |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ol-joro-Orok Constituency financial statements were approved on 15<sup>th</sup> July 2022 and signed by:

  
\_\_\_\_\_  
**Fund Account Manager**

  
\_\_\_\_\_  
**National Sub-County Accountant**



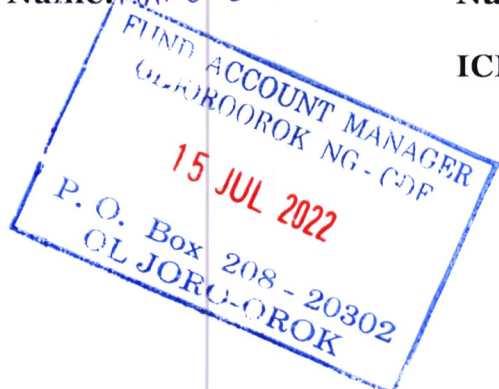
  
\_\_\_\_\_  
**Chairman NG-CDF Committee**

Name: MAMO E. MICHAEL

Name: MARY NYAKIO

Name:

ICPAK M/No: 26997




*Ol-joro-Orok Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June30,2021*


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

|   | Note | 2020-2021         | 2019-2020         |
|---|------|-------------------|-------------------|
|   |      | Kshs              | Kshs              |
| <b>FINANCIAL ASSETS</b>                             |      |                   |                   |
| <b>Cash and Cash Equivalents</b>                    |      |                   |                   |
| Bank Balances(as per the cashbook)                  | 10A  | 30,624,212        | 37,438,274        |
| Cash Balances(cash at hand)                         | 10B  | -                 | -                 |
| <b>Total Cash and Cash Equivalents</b>              |      | <b>30,624,212</b> | <b>37,438,274</b> |
| <b>Accounts Receivable</b>                          |      |                   |                   |
| Outstanding Imprests                                | 11   | -                 | -                 |
| <b>TOTAL FINANCIAL ASSETS</b>                       |      | <b>-</b>          | <b>-</b>          |
| <b>FINANCIAL LIABILITIES</b>                        |      |                   |                   |
| <b>Accounts Payable(Deposits)</b>                   |      |                   |                   |
| Retention   | 12A  | -                 | -                 |
| Gratuity  | 12B  | -                 | -                 |
| <b>TOTAL FINANCIAL LIABILITES</b>                   |      | <b>-</b>          | <b>-</b>          |
| <b>NET FINANCIAL ASSETS</b>                         |      | <b>30,624,212</b> | <b>37,438,274</b> |
| <b>REPRESENTED BY</b>                               |      |                   |                   |
| <b>Fund balance b/fwd. 1<sup>st</sup> July 2020</b> |      | 37,438,274        | 29,100,379        |
| Prior year adjustments                              | 14   | -                 | -                 |
| Surplus/Deficit for the year                        |      | (6,814,062)       | 8,337,895         |
| <b>NET FINANCIAL POSITION</b>                       |      | <b>30,624,212</b> | <b>37,438,274</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Ol-joro-Orok Constituency financial statements were approved on 15<sup>th</sup> Jul 2022 and signed by:

  
**Fund Account Manager**  
 OL JORO-OROK NG - CDF  
 Name: **MAMO E. MICHAEL**  
 15 JUL 2022  
 P. O. Box 208 - 20302  
 OL JORO-OROK

  
**National Sub-County Accountant**  
 Name: **MARY NYAKIO**  
 ICPAKM/No: **26997**

  
**Chairman NG-CDF Committee**  
 Name:

**Ol-joro-Orok Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June30,2021**

**STATEMENT OF CASHFLOW**

|  |           | <b>2020-2021</b>   | <b>2019 -2020</b>  |
|--|-----------|--------------------|--------------------|
|  |           | <b>Kshs</b>        | <b>Kshs</b>        |
| <b>Receipts from operating activities</b>                                |           |                    |                    |
| Transfers from NG-CDF Board  | 1         | 126,767,724        | 157,040,876        |
| Other Receipts   | 3         | 119,000            | 76,000             |
| <b>Total receipts</b>  |           | <b>126,886,724</b> | <b>157,116,876</b> |
| <b>Payments for operating activities</b>                                 |           |                    |                    |
| Compensation of Employees  | 4         | 4,609,410          | 1,970,235          |
| Use of goods and services  | 5         | 9,121,923          | 8,221,551          |
| Transfers to Other Government Units                                      | 6         | 51,550,000         | 70,908,227         |
| Other grants and transfers   | 7         | 67,019,453         | 62,361,954         |
| Other Payments   | 9         | 1,400,000          | 1,238,514          |
| <b>Total payments</b>  |           | <b>133,700,786</b> | <b>144,700,481</b> |
| <b>Total Receipts Less Total Payments</b>                                |           | <b>-</b>           |                    |
| <b>Adjusted for:</b>   |           |                    |                    |
| Decrease/(Increase)in Accounts receivable:(outstanding imprest)          | 15        | -                  | (-)                |
| Increase/(Decrease)in Accounts Payable:(deposits/gratuity and retention) | 16        | -                  | -                  |
| Prior year adjustments   | 14        | -                  | -                  |
| <b>Net cash flow from operating activities</b>                           |           | <b>(6,814,062)</b> | <b>12,416,395</b>  |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                                |           |                    |                    |
| Proceeds from Sale of Assets   | 2         | -                  | -                  |
| Acquisition of Assets  | 9         | (-)                | (4,078,500)        |
| <b>Net cash flows from Investing Activities</b>                          |           | <b>-</b>           | <b>(4,078,500)</b> |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>                          |           | <b>(6,814,062)</b> | <b>8,337,895</b>   |
| <b>Cash and cash equivalent at BEGINNING of the year</b>                 | <b>10</b> | <b>37,438,274</b>  | <b>29,100,379</b>  |
| <b>Cash and cash equivalent at END of the year</b>                       |           | <b>30,624,212</b>  | <b>37,438,274</b>  |

The accounting policies and explanatory notes to these financial statements for an integral part of the financial statements. The NG-CDF-Ol-joro-Orok Constituency financial statements were approved on 15th JUL 2022 and signed by:

**Fund Account Manager\***

**Name:**

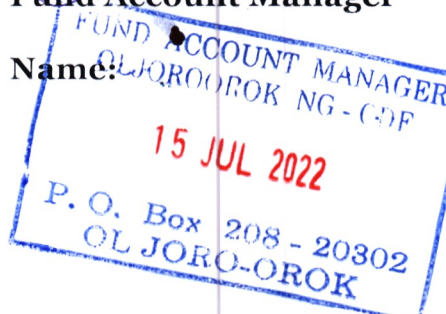
**National Sub-County Accountant**

**Name: MARY NYAKID**

**ICPAKM/No: 26997**

**Chairman NG-CDF Committee**

**Name**



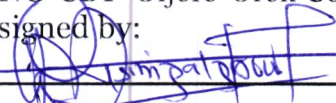
**IX. SUMMARY STATEMENT OF APPROPRIATION**


| Receipts/Payments                   | Original Budget    | Adjustments                    |   | Final Budget       | Actual on comparable basis | Budget utilization difference | % of Utilization |         |
|-------------------------------------|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|---------|
|                                     | a                  | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | b                  | c=a+b                      | d                             | e=c-d            | f=d/c % |
| <b>RECEIPTS</b>                     | 2020/2021          |                                |   | 2020/2021          | 30/06/2021                 |                               |                  |         |
| Transfers from NG-CDF Board         | 137,088,879        | 37,438,274                     | 35,367,724                                | 209,894,877        | 164,205,998                | 45,688,879                    | 78%              |         |
| Proceeds from Sale of Assets        |                    |                                |   |                    |                            |                               |                  |         |
| Other Receipts/AIA                  |                    | 119,000                        |   | 119,000            | 119,000                    |                               |                  |         |
| <b>TOTALS</b>                       | <b>137,088,879</b> | <b>37,557,274</b>              | <b>35,367,724</b>                         | <b>210,013,877</b> | <b>164,324,998</b>         | <b>45,688,879</b>             | <b>78%</b>       |         |
| <b>PAYMENTS</b>                     |                    |                                |   |                    |                            |                               |                  |         |
| Compensation of Employees           | 2,030,000          | 2,161,919                      | 1,245,000                                 | 5,436,919          | 4,609,410                  | 827,509                       | 85%              |         |
| Use of goods and services           | 10,307,999         | 5,152,892                      |   | 15,460,891         | 9,121,923                  | 6,338,968                     | 59%              |         |
| Transfers to Other Government Units | 54,430,000         | 72,480                         | 13,950,000                                | 68,452,480         | 51,550,000                 | 16,902,480                    | 75%              |         |
| Other grants and transfers          | 68,920,880         | 30,033,483                     | 20,172,724                                | 119,127,087        | 67,019,453                 | 52,107,634                    | 56%              |         |
| Acquisition of Assets               | -                  | 17,500                         | -   | 17,500             | -                          | 17,500                        | -                |         |
| Other Payments                      | 1,400,000          | -                              | -   | 1,400,000          | 1,400,000                  | -                             | 100%             |         |
| AIA/Reallocation                    |                    | 119,000                        |   | 119,000            |                            | 119,000                       |                  |         |
| <b>TOTALS</b>                       | <b>137,088,879</b> | <b>37,557,274</b>              | <b>37,486,724</b>                         | <b>210,013,877</b> | <b>133,700,786</b>         | <b>76,313,091</b>             | <b>64%</b>       |         |


**Oljoro-Orok Constituency**  
**National Government Constituencies Development Fund (NGCDF) Reports and Financial**  
**Statements for The Year Ended June30,2021**

| <b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b> |                   |
|--|-------------------|
| <b>Description</b>   | <b>Amount</b>     |
| Budget utilization difference totals   | 76,313,091        |
| Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021                  | (45,688,879)      |
|  | 30,624,212        |
| Add Accounts payable   | -                 |
| Less Accounts Receivable   | -                 |
| Add/Less Prior Year Adjustments  | -                 |
| Cash and Cash Equivalents at the end of the FY 2020/2021   | <b>30,624,212</b> |

The NG-CDF-Oljoro-Orok Constituency financial statements were approved on <sup>15th July</sup> 2022 and signed by:

  
**Fund Account Manager**

 **NATIONAL SUB-COUNTY ACCOUNTANT**  
 SUB-COUNTY TREASURY  
 MANDARUA WEST  
 P.O. BOX 199.  
 NYAHURURU

  
**Chairman NG-CDF Committee**

Name: **MAMO E. MICHAEL**

Name: **MARY NYAKIO**

Name:

  
**FUND ACCOUNT MANAGER**  
**OLJOROOROK NG-CDF**  
**15 JUL 2022**  
**P. O. Box 208 - 20302**  
**OL JORO-OROK**

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

| Programme/Sub-programme                 | Original Budget<br>2020/2021<br>Kshs | Adjustments                    |   | Final Budget<br>2020/2021<br>Kshs | Actual on comparable basis<br>30/06/2021<br>Kshs | Budget utilization difference<br>Kshs |
|---|--------------------------------------|--------------------------------|---|-----------------------------------|--|---------------------------------------|
|   |                                      | Opening Balance (C/Bk) And AIA | Previous Years' Outstanding Disbursements |                                   |  |                                       |
| <b>1.0 Administration and Recurrent</b> |                                      |                                |   |                                   |  |                                       |
| 1.1 Compensation of employees           | 2,030,000                            | 2,161,919                      | 1,245,000                                 | 5,436,919                         | 4,609,410  | 827,509                               |
| 1.2 Committee allowances                | 3,400,000                            | 226,510                        |   | 3,626,510                         | 1,339,000  | 2,287,510                             |
| 1.3 Use of goods and services           | 2,795,335                            | 980,523                        |   | 3,775,856                         | 3,767,379  | 8,477                                 |
|   | <b>8,225,333</b>                     | <b>3,368,952</b>               | <b>1,245,000</b>                          | <b>12,839,284</b>                 | <b>9,715,789</b>                                 | <b>3,123,495</b>                      |
| <b>2.0 Monitoring and evaluation</b>    |                                      |                                |   |                                   |  |                                       |
| 2.1 Capacity building                   | 1,000,000                            | 3,017,400                      |   | 4,017,400                         | 254,800  | 3,762,600                             |
| 2.2 Committee allowances                | 2,108,000                            | 900,000                        |   | 3,008,000                         | 2,903,000  | 105,000                               |
| 2.3 Use of goods and services           | 1,004,666                            | 28,459                         |   | 1,033,125                         | 857,744  | 175,381                               |
| <b>TOTALS</b>                           | <b>4,112,666</b>                     | <b>3,945,859</b>               |   | <b>8,058,525</b>                  | <b>4,015,544</b>                                 | <b>4,042,981</b>                      |
| <b>3.0 Emergency</b>                    | 7,192,207                            | 5,318,242                      |   | 12,510,449                        | 8,188,242  | 4,322,207                             |
| <b>4.0 Bursary and Social Security</b>  |                                      |                                |   |                                   |  |                                       |
| 4.1 Secondary Schools                   | 32,000,000                           | 14,058,691                     | 14,894,021                                | 60,952,712                        | 27,829,796                                       | 33,122,916                            |
| 4.2 Tertiary Institutions               | 9,981,108                            | 7,145,000                      | 2,778,703                                 | 19,904,811                        | 11,346,000                                       | 8,558,811                             |

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

| Programme/Sub-programme               | Original Budget<br>2020/2021 | Adjustments                             |  | Final Budget<br>2020/2021 | Actual on<br>Comparable basis<br>30/06/2021 | Budget<br>Utilization<br>difference |
|---------------------------------------|------------------------------|---|--|---------------------------|---|-------------------------------------|
|                                       |                              | Opening<br>Balance<br>(C/Bk)<br>and AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |   |                                     |
| 4.5 Social Security                   | 6,000,000                    | 29,800                                  |  | 6,029,800                 | 6,000,000                                   | 29,800                              |
| <b>TOTALS</b>                         | <b>47,981,108</b>            | <b>21,233,491</b>                       | <b>17,672,724</b>                                  | <b>86,887,323</b>         | <b>45,175,796</b>                           | <b>41,711,527</b>                   |
| <b>5.0 Sports</b>                     |                              |   |  |                           |   |                                     |
| 5.1                                   | 2,591,201                    | 2,781,751                               |  | 5,372,951                 |   | 5,372,951                           |
| <b>6.0 Environment</b>                |                              |   |  |                           |   |                                     |
| 6.1                                   |                              |   |  |                           |   |                                     |
| <b>7.0 Primary Schools Projects</b>   |                              |   |  |                           |   |                                     |
| 7.1 Gatimu Pry. School                | 3,500,000                    |   |  | 3,500,000                 | 3,500,000                                   | -                                   |
| 7.2 Kagema Pry School                 | 1,100,000                    |   |  | 1,100,000                 | 1,100,000                                   | -                                   |
| 7.3 Karandi Pry. School               | 4,000,000                    |   |  | 4,000,000                 | 4,000,000                                   | -                                   |
| 7.4 Proposed Kirima Booster Pry.      | 3,150,000                    |   |  | 3,150,000                 | -   | 3,150,000                           |
| 7.5 Kirima Pry. School                | 4,500,000                    |   |  | 4,500,000                 | 4,500,000                                   | -                                   |
| 7.6 Ruiru Primary School              | 4,000,000                    |   |  | 4,000,000                 | 4,000,000                                   | -                                   |
| 7.7 Uhuru Primary School              | 3,500,000                    |   |  | 3,500,000                 | -   | 3,500,000                           |
| 7.8 Good 4 Pry School                 |                              |   | 4,400,000  | 4,400,000                 | 4,400,000                                   | -                                   |
| 7.9 Ol-joro-orok Pry. School          |                              | 37,730                                  |  | 34,730                    | -   | 34730                               |
| 7.10 Ngano Primary School             |                              |   | 1,100,000  | 1,100,000                 | 1,100,000                                   | -                                   |
| <b>TOTALS</b>                         | <b>23,750,000</b>            | <b>34,750</b>                           | <b>5,500,000</b>                                   | <b>29,284,730</b>         | <b>22,600,000</b>                           | <b>6,684,730</b>                    |
| <b>8.0 Secondary Schools Projects</b> |                              |   |  |                           |   |                                     |
| 8.1 Proposed Charagita Girls Sec.     | 8,500,000                    |   |  | 8,500,000                 | 8,500,000                                   |                                     |
| 8.2 Proposed Ngatho Day Sec.          | 8,500,000                    |   |  | 8,500,000                 | 8,500,000                                   |                                     |
| 8.3 Proposed Kibathi Day Sec.         | 10,180,000                   |   |  | 10,180,000                |   | 10,180,000                          |

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Year Ended June 30, 2021***

|   |                   |               |                  |                   |                   |                   |
|---|-------------------|---------------|------------------|-------------------|-------------------|-------------------|
| 8.4 Kangui Sec. School                        | 3,500,000         |               |                  | 3,500,000         | 3,500,000         |                   |
| 8.5 Ngano Sec. School                         |                   | 37,750        |                  | 37,750            |                   | 37,750            |
| 8.6 Riverside Sec. School                     |                   |               | 4,150,000        | 4,150,000         | 4,150,000         |                   |
| 8.7 Gikingi Secondary School                  |                   |               | 4,300,000        | 4,300,000         | 4,300,000         |                   |
| <b>TOTALS</b>                                 | <b>30,680,000</b> | <b>37,750</b> | <b>8,450,000</b> | <b>39,167,750</b> | <b>28,950,000</b> | <b>10,217,750</b> |
| <b>9.0 Tertiary institutions<br/>Projects</b> |                   |               |                  |                   |                   |                   |

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

| Programme/Sub-programme                 | Original Budget<br>2020/2021 | Adjustments                             |  | Final Budget<br>2020/2021 | Actual on<br>Comparable<br>basis<br>30/06/2021 | Budget<br>Utilization<br>difference |
|---|------------------------------|---|--|---------------------------|--|-------------------------------------|
|   |                              | Opening<br>Balance<br>(C/Bk)<br>And AIA | Previous<br>Years'<br>Outstanding<br>Disbursements |                           |  |                                     |
| 9.1                                     |                              |   |  |                           |  |                                     |
| <b>10.0SecurityProjects</b>             |                              |   |  |                           |  |                                     |
| 10.1Gituamba Police Post                | 3,500,000                    |   |  | 3,500,000                 | 3,500,000                                      |                                     |
| 10.2Marphil Ass. Chiefs Office          | 506,036                      |   |  | 506,036                   | 506,036  |                                     |
| 10.3Proposed Ngatha Chiefs Office       | 450,000                      |   |  | 450,000                   | 450,000  |                                     |
| 10.4Thujui Ass. Chiefs Office           | 1,500,000                    |   |  | 1,500,000                 | 1,500,000                                      |                                     |
| 10.5Sambuho Chiefs Office               |                              | 700,000                                 |  | 700,000                   |  | 700,000                             |
| <b>TOTAL</b>                            | <b>5,956,036</b>             | <b>700,000</b>                          |  | <b>6,656,036</b>          | <b>5,956,036</b>                               | <b>700,000</b>                      |
| <b>11.0Acquisitionofassets</b>          |                              |   |  |                           |  |                                     |
| 11.3Purchase of furniture and equipment |                              | 17,500                                  |  | 17,500,                   |  | 17,500                              |
| <b>12.0Others</b>                       |                              |   |  |                           |  |                                     |
| 12.2Gathanje Hub                        | 700,000                      |   |  | 700,000                   | 700,000  |                                     |
| 12.2Weru Hub                            | 700,000                      |   |  | 700,000                   | 700,000  |                                     |
| Electricity                             | 5,200,329                    |   |  | 5,200,329                 | 5,200,329                                      |                                     |
| Revision Materials                      |                              | 2,500,000                               |  | 2,500,000                 | 2,499,050                                      | 950                                 |
| AIA                                     |                              | 119,000                                 |  | 119,000                   |  | 119,000                             |
| <b>Total</b>                            | <b>137,088,879</b>           | <b>37,557,274</b>                       | <b>37,367,724</b>                                  | <b>210,013,877</b>        | <b>133,700,786</b>                             | <b>76,313,091</b>                   |

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NG-CDF Oljoro-Orok 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 recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

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

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

#### **Proceeds from Sale of Assets**

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

#### **Other receipts**

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

### ***Unutilized Funds from PMCs.***

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

### **External Assistance**

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

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

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

### **Compensation of Employees**

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

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

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

### **Acquisition of Fixed Assets**

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

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

## **5. In-kind contributions**

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

## **6. Cash and Cash Equivalents.**

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

#### **7. Accounts Receivable**

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

#### **8. Accounts Payable**

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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2)and sec7(2)of NGCDF Act,2015

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 11<sup>th</sup>June 2020 for the period 1<sup>st</sup>July 2020to 30<sup>th</sup>June 2021as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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*National Government Constituencies Development Fund (NGCDF) Reports and  
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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

| Description    |    | 2020-2021          | 2019-2020          |
|----------------|----|--------------------|--------------------|
|                |    | Kshs               | Kshs               |
| NG CDF Board   |    |                    |                    |
| AIENOB 047303  | 1  |                    | 39,673,046         |
| AIENO B 041184 | 2  |                    | 4,000,000          |
| AIENO B 041334 | 3  |                    | 18,000,000         |
| AIENO B 047751 | 4  |                    | 5,000,000          |
| AIENO B 041421 | 5  |                    | 10,367,831         |
| AIENO B 104073 | 6  |                    | 15,000,000         |
| AIENOB 104454  | 7  |                    | 15,000,000         |
| AIENO B 104434 | 8  |                    | 4,999,999          |
| AIENO B 096635 | 9  |                    | 11,000,000         |
| AIENO B 096773 | 10 |                    | 34,000,000         |
| AIENO B096909  | 1  | 5,000,000          |                    |
| AIENO B 104669 | 2  | 19,000,000         |                    |
| AIENO B 823712 | 3  | 11,367,724         |                    |
| AIENO B 124731 | 4  | 8,000,000          |                    |
| AIENO B 119620 | 5  | 8,500,000          |                    |
| AIENOB 128010  | 6  | 13,000,000         |                    |
| AIENO B 128252 | 7  | 6,900,000          |                    |
| AIENO B 132307 | 8  | 6,000,000          |                    |
| AIENOB 132013  | 9  | 6,000,000          |                    |
| AIENO B 138976 | 10 | 12,000,000         |                    |
| AIENO B 105063 | 11 | 11,000,000         |                    |
| AIENO B 126268 | 12 | 7,000,000          |                    |
| AIENO B 140707 | 13 | 13,000,000         |                    |
|                |    |                    |                    |
|                |    |                    |                    |
| <b>TOTAL</b>   |    | <b>126,767,724</b> | <b>157,040,876</b> |

**2. PROCEEDS FROM SALE OF ASSETS**

|  | 2020-2021 | 2019-2020 |
|--|-----------|-----------|
|  | Kshs      | Kshs      |
| Receipts from sale of Buildings                      | -         | -         |
| Receipts from the Sale Plant Machinery and Equipment | -         | -         |
|  |           |           |
| <b>Total</b>   | -         | -         |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

|   | <b>2020-2021</b> | <b>2019-2020</b> |
|---|------------------|------------------|
|   | <b>Kshs</b>      | <b>Kshs</b>      |
| Interest Received                       | -                | -                |
| Rents                                   | -                | -                |
| Receipts from sale of tender documents  | 119,000          | 76,000           |
| Hire of plant/equipment/facilities      | -                | -                |
| Unutilized funds from P MCs             | -                | -                |
| Other Receipts Not Classified Elsewhere | -                | -                |
| <b>Total</b>                            | <b>119,000</b>   | <b>76,000</b>    |

**4. COMPENSATION OF EMPLOYEES**

|  | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>Kshs</b>      | <b>Kshs</b>      |
| NG-CDFC Basic staff salaries                                       | 4,506,810        | 1,819,035        |
| <b>Personal allowances paid as part of salary</b>                  |                  |                  |
| House Allowance  | -                | -                |
| Transport Allowance  | -                | -                |
| Leave allowance  | -                | -                |
| Gratuity to contractual employees                                  | -                | -                |
| Employer Contributions Compulsory national social security schemes | 102,600          | 151,200          |
| <b>Total</b>   | <b>4,609,410</b> | <b>1,970,235</b> |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

|  | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>Kshs</b>      | <b>Kshs</b>      |
| Communication ,supplies and services                       | 175,280          | 232,670          |
| Domestic travel and subsistence                            | 115,850          | -                |
| Electricity  | 20,000           | 68,357           |
| Water and Sewerage charges                                 | 20,000           | 5,000            |
| Printing, advertising and information supplies & services  | 91,310           | 497,940          |
| Training expenses  | 232,400          | 95,200           |
| Hospitality supplies and services                          | 570,000          | 540,000          |
| Other committee expenses                                   | 606,000          | 539,200          |
| Committee allowance  | 3,636,000        | 3,198,600        |
| Office and general supplies and services                   | 1,201,223        | 1,075,167        |
| Fuel, Oil\$ lubricants                                     | 1,203,704        | 1,100,000        |
| Other operating expenses                                   | 510,000          | 390,000          |
| Routine maintenance–vehicles and other transport equipment | 705,874          | 434,417          |
| Bank service Commission and Charges                        | 34,282           | 45,000           |
|  |                  |                  |
| <b>Total</b>   | <b>9,121,923</b> | <b>8,221,551</b> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

| <b>Description</b>                                | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| Transfers to primary schools( see attached list)  | 22,600,000        | 35,785,977        |
| Transfers to secondary schools(see attached list) | 28,950,000        | 35,122,250        |
| <b>TOTAL</b>                                      | <b>51,550,000</b> | <b>70,908,227</b> |

**7. OTHER GRANTS AND OTHER PAYMENTS**

|   | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| Bursary–secondary schools(see attached list)      | 27,829,796        | 1,442,735         |
| Bursary–tertiary institutions(see attached list)  | 11,346,000        | 5,768,500         |
| Mock &CAT(revision materials) (see attached list) | 2,499,050         | -                 |
| Social Security programmes (NHIF)                 | 6,000,000         | 12,000,000        |
| Security projects(see attached list)              | 5,956,036         | 9,418,000         |
| Sports projects(see attached list)                | -                 | 3,438,497         |
| Environment projects(see attached list)           | -                 | 1,500,000         |
| Electricity (see attached list)                   | 5,200,329         | 26,863,222        |
| Emergency projects (see attached list)            | 8,188,242         | 1,931,000         |
| <b>Total</b>                                      | <b>67,019,453</b> | <b>62,361,954</b> |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

|  | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>Kshs</b>      | <b>Kshs</b>      |
| 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           | -                | 4,078,500        |
| Purchase of ICT Equipment ,Software and Other ICT Assets     | -                | -                |
| Purchase of Specialized Plant, Equipment and Machinery       | -                | -                |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                | -                |
| Acquisition of Land  | -                | -                |
| Acquisition of Intangible Assets                             | -                | -                |
|  |                  |                  |
| <b>Total</b>   | <b>-</b>         | <b>4,078,500</b> |

**9. OTHER PAYMENTS**

|                | <b>2020-2021</b> | <b>2019-2020</b> |
|----------------|------------------|------------------|
|                | <b>Kshs</b>      | <b>Kshs</b>      |
| Strategic plan | -                | -                |
| ICT Hub        | 1,400,000        | 1,238,514        |
|                | <b>1,400,000</b> | <b>1,238,514</b> |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

| <b>Name of Bank, Account No.&amp; currency</b>                | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| <i>Equity Bank Nyahururu Branch<br/>(KSHS)(0160261919497)</i> | 30,624,212        | 37,438,274        |
| <b>Total</b>  | <b>30,624,212</b> | <b>37,438,274</b> |
| <b>10B:CASH IN HAND</b>                                       |                   |                   |
| Location1   | -                 | -                 |
| Location2   | -                 | -                 |
| Location3   | -                 | -                 |
| Other Locations ( <i>specify</i> )                            | -                 | -                 |
| <b>Total</b>  | <b>-</b>          | <b>-</b>          |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

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

**12B. GRATUITY**

|  | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>KShs</b>      | <b>KShs</b>      |
| Gratuity as at 1 <sup>st</sup> July (A)                    | 1,287,682        | -                |
| Gratuity held during the year (B)                          | -                | -                |
| Gratuity paid during the Year (C)                          | 1,287,682        | -                |
| Closing Gratuity as at 30 <sup>th</sup> June D = A + B - C | -                | -                |

### 13. BALANCES BROUGHT FORWARD

|               | <b>2020-2021<br/>(1<sup>st</sup> July 2020)</b> | <b>2019-2020<br/>(1<sup>st</sup> July 2019)</b> |
|---------------|---|---|
|               | <b>Kshs</b>                                     | <b>Kshs</b>                                     |
| Bank accounts | 37,438,274                                      | 29,100,379                                      |
| Cash in hand  | -   | -   |
| Imprest       | -   | -   |
| <b>Total</b>  | <b>37,438,274</b>                               | <b>29,100,379</b>                               |

### 14. PRIOR YEAR ADJUSTMENTS

|                                 | <b>Balance<br/>b/f FY 2019/20<br/>20<br/>As per Audited<br/>Financial<br/>statements</b> | <b>Adjustme<br/>nts</b> | <b>Adjusted<br/>Balance**b/f<br/>FY<br/>2019/2020</b> |
|---------------------------------|--|-------------------------|---|
| <b>Description of the error</b> | <b>Kshs</b>  | <b>Kshs</b>             | <b>Kshs</b>   |
| Bank account Balances           | -  | -                       | -   |
| Cash in hand                    | -  | -                       | -   |
| Accounts Payables               | (-)  | -                       | (-)   |
| Receivables                     | -  | -                       | -   |
| Others( <i>specify</i> )        | -  | -                       | -   |
| <b>TOTAL</b>                    | <b>-</b>   | <b>-</b>                | <b>-</b>  |

### 15. CHANGES IN ACCOUNTS RECEIVABLE-OUTSTADING IMPREST

|  | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>KShs</b>      | <b>KShs</b>      |
| Outstanding Imprest as at 1 <sup>st</sup> July (A) | -                | -                |
| Imprest issued during the year (B)                 | -                | -                |
| Imprest surrendered during the Year (C)            | -                | -                |
| Closing accounts in account receivables D=A+B-C    | -                | -                |

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

|   | <b>2020–2021</b> | <b>2019 -2020</b> |
|---|------------------|-------------------|
|   | <b>KShs</b>      | <b>KShs</b>       |
| Deposit and Retentions as at 1 <sup>st</sup> July (A) | -                | -                 |
| Deposit and Retentions held during the year (B)       | -                | -                 |
| Deposit and Retentions paid during the Year (C)       | -                | -                 |
| Closing account payables D=A+B-C                      | -                | -                 |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. OTHER IMPORTANT DISCLOSURES**

**17.1 :PENDING ACCOUNTS PAYABLE(SeeAnnex1)**

|                             | <b>2020-2021</b> | <b>2019-2020</b> |
|-----------------------------|------------------|------------------|
|                             | <b>Kshs</b>      | <b>Kshs</b>      |
| Construction of buildings   | -                | -                |
| Construction of civil works | -                | -                |
| Supply of goods             | -                | -                |
| Supply of services          | -                | -                |
|                             | -                | -                |

**17.2 :PENDING STAFF PAYABLES(SeeAnnex2)**

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

**17.3 :UNUTILIZED FUND (SeeAnnex3)**

|   | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| Compensation of employees   | 827,509           | 2,610,112         |
| Use of goods and services   | 6,338,968         | 6,769,064         |
| Amounts due to other Government entities (see attached list)        | 16,902,480        | 11,256,712        |
| Amounts due to other grants and other transfers (see attached list) | 52,107,634        | 50,225,067        |
| Acquisition of assets   | -                 | 17,500            |
| Others( <i>specify</i> )  | -                 | 1,851,583         |
| Funds pending approval  | 119,000           |                   |
|   | <b>76,313,091</b> | <b>72,780,038</b> |

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**17.4 :PMC account balances(SeeAnnex5)**

|   | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| PMC account balances(see attached list) | 26,338,581        | 25,614,450        |
|   |                   |                   |
|   | <b>26,338,581</b> | <b>25,614,450</b> |

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**ANNEX1-ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

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**ANNEX2-ANALYSIS OF PENDING STAFF PAYABLES**

| Name of Staff        | Designation | Date employed | Outstanding Balance 30 <sup>th</sup> June 2021 | Comments |
|----------------------|-------------|---------------|--|----------|
| <b>NG-CDFC Staff</b> |             |               |  |          |
| 1.                   |             |               |  |          |
| 2.                   |             |               |  |          |
| 3.                   |             |               |  |          |
| <b>Sub-Total</b>     |             |               |  |          |
| <b>Grand Total</b>   |             |               |  |          |



**ANNEX4 – SUMMARY OF FIXED ASSET REGISTER**

| <b>Asset class</b>                           | <b>Historical Cost b/f (Kshs) 2019/20</b> | <b>Additions during the year (Kshs)</b> | <b>Disposals during the year (Kshs)</b> | <b>Historical Cost (Kshs) 2020/21</b> |
|--|---|---|---|---------------------------------------|
| Land   |   |   |   |                                       |
| Buildings and structures                     | 20,264,236.00                             |   |   | 20,264,236.00                         |
| Transport equipment                          | 6,681,423.00                              |   |   | 6,681,423.00                          |
| Office equipment, furniture and fittings     | 4,770,900.00                              |   |   | 4,770,900.00                          |
| ICT Equipment, Software and Other ICT Assets | 1,703,000.00                              |   |   | 1,703,000.00                          |
| Other Machinery and Equipment                |   |   |   |                                       |
| Heritage and cultural assets                 |   |   |   |                                       |
| Intangible assets                            |   |   |   |                                       |
| <b>Total</b>                                 | <b>33,419,559</b>                         |   |   | <b>33,419,559</b>                     |

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**ANNEX 5 – PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

| PMC                    | Bank   | Account number | Bank Balance 0/21 | Bank Balance 2019/20 |
|------------------------|--------|----------------|-------------------|----------------------|
| GATHANJE HUB           | EQUITY | 0160279505323  | 87,679            | 2,516.00             |
| WERU HUB               | EQUITY | 0160279461071  | 111,302           | 20,696.80            |
| RIVERSIDE SEC. SCHOOL  | EQUITY | 0160277425219  | 808,260           |                      |
| KIRIMA PRY. SCHOOL     | EQUITY | 0160279089399  | 3,296,637         |                      |
| NGANO PRY. SCHOOL      | EQUITY | 0160277649410  | 55,343            |                      |
| RUIRU PRY. SCHOOL      | EQUITY | 0160276950189  | 4,000,855         |                      |
| KAGEMA PRY SCHOOL      | EQUITY | 0160276948955  | 217,715           |                      |
| KARANDI PRY. SCHOOL    | EQUITY | 0160276973273  | 3,993,782         |                      |
| GATIMU PRIMARY SCHOOL  | EQUITY | 0160277423732  | 3,501,143         |                      |
| KIHEO SECONDARY SCHOOL | EQUITY | 0160277423735  | 817               |                      |
| UHURU SECONDARY SCHOOL | EQUITY | 0160277839535  | 90                |                      |
| WERU SECONDARY SCHOOL  | EQUITY | 0160297357974  | 2,419             | 87,539.00            |
| NGANO CHIEFS OFFICE    | EQUITY | 0160279801539  | -                 |                      |
| KASUKU CHIEFS OFFICE   | EQUITY | 0160178662691  | 210               |                      |
| CHAKARELI PRY. SCHOOL  | EQUITY | 0160277581654  | 4,780             |                      |
| MUCHEMI PRY. SCHOOL    | EQUITY | 0160276951014  |                   |                      |

|                             |        |                 |              |              |
|-----------------------------|--------|-----------------|--------------|--------------|
|                             |        |                 | 2,195        |              |
| KIMATHI PRY. SCHOOL         | EQUITY | 0160276949101   | 49,453       |              |
| KANGUU PRY. SCHOOL          | EQUITY | 0160277623019   | 640.00       |              |
| UHURU PRY. SCHOOL           | EQUITY | 0160277839535   | 90           |              |
| MUUNGANO PRY. SCHOOL        | EQUITY | 0160263772184   | 759          |              |
| CHAMUKA PRY. SCHOOL         | EQUITY | 0160297251737   | 996          |              |
| MAHUA PRY. SCHOOL           | EQUITY | 0160277006553   | 391          |              |
| MWENJA PRY. SCHOOL          | EQUITY | 0160278572428   | 700,172      |              |
| NGATHA CHIEFS OFFICE        | SIDIAN | 01023030001394  | 39,393.00    |              |
| MARPHIL CHIEFS OFFICE       | SIDIAN | 01023030001414  | 148.00       |              |
| THUNJUI CHIEFS HALL         | SIDIAN | 01023030001404  | 125.00       |              |
| GITUAMBA POLICE POST        | SIDIAN | 01023030001494  | 3,499,125.00 |              |
| CHARAGITA GIRLS SEC. SCHOOL | SIDIAN | 01023030001384  | 204,405.00   |              |
| KANGUI SEC. SCHOOL          | SIDIAN | 01023030001434  | 3,499,125.00 |              |
| GIKINGI SEC. SCHOOL         | SIDIAN | 01023030001174  | 285.00       |              |
| NGATHO DAY SEC. SCHOOL      | SIDIAN | 01023030001504  | 2,260,123.00 |              |
| GOOD4 PRY. SCHOOL           | SIDIAN | 01023030001214  | 125.00       |              |
| BARAKA PRIMARY SCHOOL       | EQUITY | 160277649075.00 |              | 908.00       |
| BIDII PRY SCHOOL            | EQUITY | 160276949509.00 |              | 11,822.00    |
| CHAKARELI PRIMARY SCHOOL    | EQUITY | 160277581654.00 |              | 603,317.50   |
| CHAMUKA PRIMARY SCHOOL      | EQUITY | 160297251737.00 |              | 601,075.00   |
| CHARAGITA PRIMARY SCHOOL    | EQUITY | 160279096459.00 |              | 1,099,800.00 |
| DCC OFFICE                  | EQUITY | 160179487619.00 |              |              |

|                           |        |                 |  |  |              |
|---------------------------|--------|-----------------|--|--|--------------|
|                           |        |                 |  |  | 51,549.00    |
| EQUATOR PRIMARY SCHOOL    | EQUITY | 160278573703.00 |  |  | 732.00       |
| GWA KAHII SHOPPING CENTER | EQUITY | 160279485247.00 |  |  | 98,035.00    |
| KABATI SEC. SCHOOL        | EQUITY | 160277423587.00 |  |  | 1,744.00     |
| KARANDI SEC. SCHOOL       | EQUITY | 160278693383.00 |  |  | 110,319.00   |
| GATHANJI PRIMARY SCHOOL   | EQUITY | 160179096358.00 |  |  | (53.00)      |
| GATIMU GIRLS              | EQUITY | 160278637884.00 |  |  | 5,219,378.00 |
| GATIMU PRIMARY SCHOOL     | EQUITY | 160277423732.00 |  |  | 300,743.00   |
| GATIMU SEC. SCHOOL        | EQUITY | 160279451023.00 |  |  | 1,305,778.00 |
| GATITU PRY SCHOOL         | EQUITY | 160278557790.00 |  |  | 151,375.00   |
| GATUMBIRO PRIMARY SCHOOL  | EQUITY | 160276973482.00 |  |  | 764.00       |
| GICHAKA CHIEFS OFFICE     | EQUITY | 160176951171.00 |  |  | 60,725.00    |
| GIKENO PRIMARY SCHOOL     | EQUITY | 160279104229.00 |  |  | 400.00       |
| GIKINGI PRIMARY SCHOOL    | EQUITY | 160279091454.00 |  |  | 368.00       |
| IGWAMITI PRIMARY SCHOOL   | EQUITY | 160279079433.00 |  |  | 1,978.00     |
| INOORO PRIMARY SCHOOL     | EQUITY | 160278691418.00 |  |  | 100.00       |
| JACARANDA PRY SCHOOL      | EQUITY | 160279096156.00 |  |  | 275.00       |
| KAGEMA PRIMARY SCHOOL     | EQUITY | 160276948955.00 |  |  | 600,190.00   |
| KAHINGO PRIMARY SCHOOL    | EQUITY | 160279093502.00 |  |  | 1,644,279.00 |
| KAMAINA PRIMARY SCHOOL    | EQUITY | 160276973371.00 |  |  | 17,045.00    |
| KAMUKUNJI PRIMARY SCHOOL  | EQUITY | 160276950881.00 |  |  | 15,160.00    |
| KANGUI SHOPPING CENTRE    | EQUITY | 160279485098.00 |  |  | 97,772.00    |

|                          |        |                 |  |              |
|--------------------------|--------|-----------------|--|--------------|
| KANGUU PRIMARY SCHOOL    | EQUITY | 160277623019.00 |  | 600,112.00   |
| KARANDI PRIMARY SCHOOL   | EQUITY | 160276973273.00 |  | 6,150.00     |
| KIANJATA PRIMARY SCHOOL  | EQUITY | 160276949796.00 |  | 717.00       |
| KIBATHI PRIMARY SCHOOL   | EQUITY | 160279091814.00 |  | 880.00       |
| KIHEO PRIMARY SCHOOL     | EQUITY | 160278047967.00 |  | 1,038.00     |
| KIMATHI PRIMARY SCHOOL   | EQUITY | 160276949101.00 |  | 649,304.00   |
| KIRIMA PRIMARY SCHOOL    | EQUITY | 160279089399.00 |  | 1,199,210.00 |
| KIRIMANGAI PRY SCHOOL    | EQUITY | 160279097239.00 |  | 498.00       |
| LESIRKO PRIMARY SCHOOL   | EQUITY | 160195034634.00 |  | 1,738.00     |
| MADARAKA PRIMARY SCHOOL  | EQUITY | 160278556985.00 |  | 721.00       |
| MAHUA PRIMARY SCHOOL     | EQUITY | 160277006553.00 |  | 20.00        |
| MATINDIRI PRIMARY SCHOOL | EQUITY | 160279096570.00 |  | 2,810,400.00 |
| MATINDIRI SEC. SCHOOL    | EQUITY | 160263805401.00 |  | 200,485.00   |
| MATURA PRIMARY SCHOOL    | EQUITY | 160279131562.00 |  | 88.00        |
| MATURA SEC. SCHOOL       | EQUITY | 160278589506.00 |  | 1,010.00     |
| MUCHEMI PRIMARY SCHOOL   | EQUITY | 160276951014.00 |  | 132,315.00   |
| MUNGA PRIMARY SCHOOL     | EQUITY | 160165993717.00 |  | 15,867.00    |
| MUUNGANO PRY SCHOOL      | EQUITY | 160263772184.00 |  | 350,819.00   |
| MWENJA PRIMARY SCHOOL    | EQUITY | 160278572428.00 |  | 51,572.00    |
| NGANO CHIEFS OFFICE      | EQUITY | 160279801539.00 |  | 300,060.00   |
| NGANO PRIMARY SCHOOL     | EQUITY | 160277649410.00 |  | 570.00       |
| NGANO SEC. SCHOOL        | EQUITY | 160276950590.00 |  | 101,724.00   |

|                            |        |                  |            |              |
|----------------------------|--------|------------------|------------|--------------|
| NGATHA PRIMARY SCHOOL      | EQUITY | 160279113021.00  |            | 90.00        |
| NGATHA SEC. SCHOOL         | EQUITY | 160276949380.00  |            | 119,705.00   |
| NYAIROKO PRIMARY SCHOOL    | EQUITY | 160278579465.00  |            | 99.00        |
| NYANDARUA BOARDING PRY SCH | EQUITY | 160279677059.00  |            | 360.00       |
| OLJOROROK POLICE STATION   | EQUITY | 160178662691.00  |            | 920.00       |
| OLJOROROK SEC. SCHOOL      | EQUITY | 160276949939.00  |            | 16,165.00    |
| OLJOROROK PRIMARY SCHOOL   | EQUITY | 160279091328.00  |            | (346.00)     |
| ORAIMUTIA PRIMARY SCHOOL   | EQUITY | 160279102661.00  |            | 3,845.00     |
| RIVERSIDE PRY. SCHOOL      | EQUITY | 160279107986.00  |            | 440.00       |
| RIVERSIDE SEC. SCHOOL      | EQUITY | 160277425219.00  |            | 150,467.00   |
| RUIRU PRIMARY SCHOOL       | EQUITY | 160276950189.00  |            | 855.00       |
| SAMBUGO PRIMARY SCHOOL     | EQUITY | 160278869013.00  |            | 308.00       |
| SILIBWET PRY SCHOOL        | EQUITY | 160279092114.00  |            | 75.00        |
| SILIBWET SEC. SCHOOL       | EQUITY | 160279445154.00  |            | 1,445,389.00 |
| UHURU PRIMARY SCHOOL       | EQUITY | 160277516177.00  |            | 140,994.00   |
| UIGUANO PRY SCHOOL         | EQUITY | 160279097615.00  |            | 361.00       |
| GATHANJI SECONDARY SCHOOL  | SIDIAN | 1023030001174.00 |            | 285.00       |
| GIKINGI ASS. CHIEFS OFFICE | SIDIAN | 1023030001114.00 |            | 1,799,125.00 |
| RUIRU SECONADRY SCHOOL     | SIDIAN | 1023030001134.00 |            | 1,199,125.00 |
| LESIRKO CHIEFS OFFICE      | SIDIAN | 1023030001124.00 |            | 2,079,005.00 |
| WERU PRY. SCHOOL           | EQUITY | 160279090604.00  |            | 125,554.00   |
| <b>Total</b>               |        |                  | 26,338,581 | 25,614,449   |

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**PROGRESSION FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

| <b>Reference No. on the external audit Report</b>                       | <b>Issue/Observations from Auditor</b>    | <b>Management comments</b>  | <b>Status:( Resolved /Not Resolved )</b> | <b>Timeframe: (Put a date when you expect the Issue to be resolved)</b> |
|---|---|---|--|---|
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Inaccuracies of Financial Statements      | The necessary corrections were done   | RESOLVED                                 |   |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Unsupported Bursaries                     | The student beneficiary with no admission number was a new student by then therefore lacking the school admission number Which she got after being admitted(Appendix 1) | RESOLVED                                 |   |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Unsupported Rural Electrification Project | The Rural Electrification Project returns explaining the 28,863,222 expenditure are attached (Appendix 2)   | RESOLVED                                 |   |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Irregular Committee Allowances            | The Fund Account Manager and the District Accountant were paid per diems and vouchers explaining Ksh 414,800 are attached(Appendix 3)                                   | RESOLVED                                 |   |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Emergency Projects                        | All projects under Emergency vote were urgent in nature and documents explaining Kshs 1,931,000 are attached(Appendix 4)  | RESOLVED                                 |   |

|   |   |   |          |  |
|---|---|---|----------|--|
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Non-closure of FMC Bank Accounts                | The Company will heed to the given recommendation in future                   | RESOLVED |  |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Unsupported Social Security Expenditure         | The documents in relation to NHIF beneficiaries are attached (See Appendix 5) | RESOLVED |  |
| Report of auditor general for the year ended 30 <sup>th</sup> June 2020 | Projects Implementation Status-Delayed Projects | The Company will in future speed the project implementation.                  | RESOLVED |  |