

REPUBLIC OF KENYA



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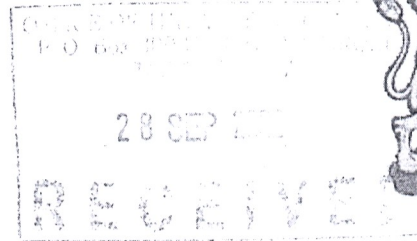
THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2022



**OTHAYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Othaya Constituency NGCDF Headquarters

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

(f) Othaya Constituency NGCDF Contacts

Telephone: (254) 722423362
E-mail: othaya@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) Othaya Constituency NGCDF Bankers

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

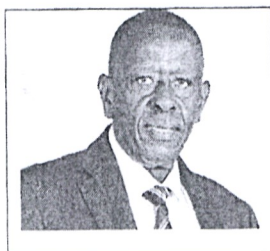
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

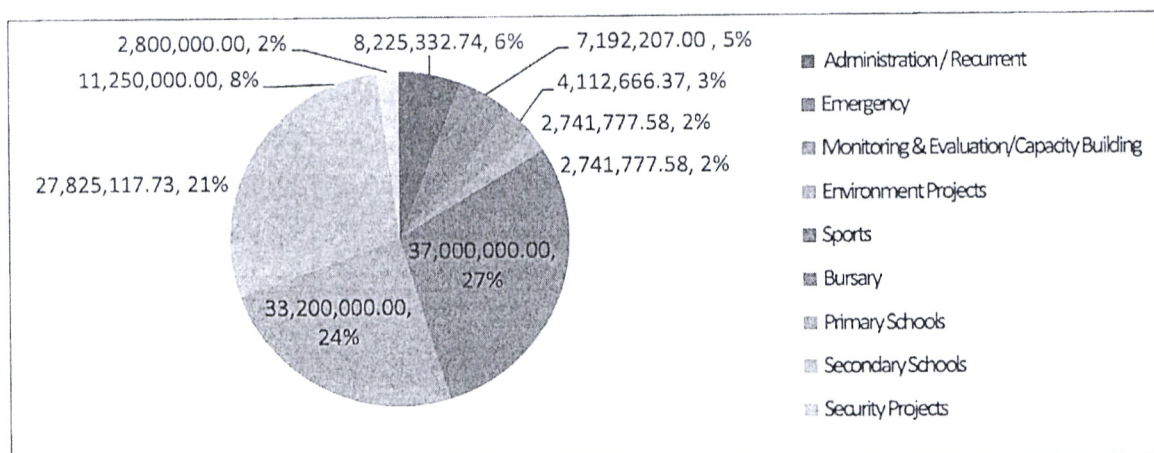
II. NG-CDFC Chairman's Report



It is my pleasure to deliver the Chairman's report for NG-CDF Othaya for the financial year 2021/2022

In the financial year 2021/22 NG-CDF Othaya total allocation was Ksh 137,088,879 out of which Ksh 137,088,879 was received from the board, the funds were disbursed to various projects with the education sector taking a large percentage of the allocation as shown in the pie chart below.

2021/2022 BUDGET



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

The delays in disbursements caused delays in implementation of projects.

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

.....
[Signature]

**Name
CHAIRMAN NGCDF COMMITTEE**

Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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III. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Othaya Constituency 2018-2022* plan are to:

- a) Provide conducive environment for learning and improved educational performance in the constituency.
- b) Supporting the youth in sports and cultural activities at both school and community levels by encouraging youth group's formation as forums for identifying and promoting local talents in sports, sponsoring sports tournaments and cultural events.
- c) Providing ultimate security and safety for communities living in Othaya constituency through constructing and refurbishing of sub -county security and administrative infrastructures.

Progress on attainment of Strategic development objectives

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

| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|--|---|---|---|
| Education | Provide conducive environment for learning | Increased enrolment in primary schools and improved transition. | Number of usable physical infrastructure build in primary, secondary, and tertiary institutions | In FY 21/22 we increased number of Administration blocks from 5 to 7. |
| Sports | Supporting the youth in sports and cultural activities at both school and community levels | Reduce drugs and substance abuse through sports. | Number of youth groups benefitting from the sports programme. | In FY 21/22 we funded sports activities in all wards. |
| Security | Providing ultimate security and safety for communities living in Othaya constituency | Increased safety | Number of sub -county security and administrative infrastructures. | In FY 21/22 we renovated 12 Security and administrative offices |

IV. Environmental and Sustainability Reporting

Othaya 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 Othaya NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Othaya NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG CDF 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

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benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The NG CDF Conducts tree planting in primary schools within the constituency.
- The NG-CDF trains community members on drug & substance abuse when holding ward forums.

3. Employee welfare

We invest in providing the best working environment for our employees. Othaya 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. Othaya Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. **Community Engagements-**

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

Public Participation in Project Identification and Implementation and Monitoring

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

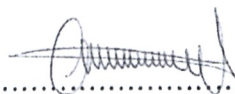
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

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.

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



.....

Mburu Ngugi
FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NG CDF-Othaya Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

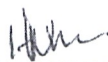
The Accounting Officer in charge of the NG CDF-Othaya Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NG CDF-Othaya Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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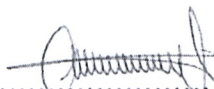
The Accounting Officer in charge of the NG CDF Othaya Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NG CDF- Othaya Constituency financial statements were approved and signed by the Accounting Officer on 09/09/2022.



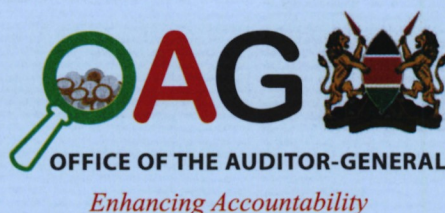
.....
Dr. Muthoga Ngera
Chairman – NGCDF Committee



.....
Mburu Ngugi
Fund Account Manager

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Othaya Constituency set out on pages 1 to 44, which

Report of the Auditor-General on National Government Constituencies Development Fund - Othaya Constituency for the year ended 30 June, 2022

comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unconfirmed Gratuity Expenditure

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,118,497 as disclosed in Note 4 to the financial statements. The amount includes gratuity to contractual employees of Kshs.456,215. However, the supporting schedule for the expenditure reflects an amount of Kshs.384,747, resulting to an unreconciled and unexplained variance of Kshs.71,468.

In the circumstances, the accuracy and completeness of gratuity to contractual employees amount of Kshs.71,468 could not be confirmed.

2. Unconfirmed Project Management Committee (PMC) Bank Balances

Note 17.4 to the financial statements reflects PMC account balances of Kshs.66,212,660 as further disclosed under Annex 5 to the financial statements. The balance includes Witima Primary School and Kiriini Primary School balance of Kshs.86,050 and Kshs.295,471 respectively as at 30 June, 2022. However, the cashbooks and certificates of bank balances were not provided for audit review.

In the circumstances, the accuracy and completeness of PMC account balances of Kshs.381,521 as at 30 June, 2022 could not be confirmed.

3. Inaccuracies in the Financial Statements

The statement of assets and liabilities reflects Fund's opening balance of Kshs.29,241,380 which differs from the Funds brought forward balance of Kshs.29,589,095 resulting to unexplained and unreconciled variance of Kshs.347,715. Further, the statement of receipts and payments for the year ended 30 June, 2022 reflects total payments of Kshs.181,194,689. However, re-computation of the amounts revealed total payments of Kshs.182,194,689, resulting in an unreconciled and unexplained variance of Kshs.1,000,000. In addition, the summary statement of appropriation's actual receipts column is undercasted by Kshs.33,000.

In the circumstances, the accuracy and completeness of the respective balances could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

During the year under review, the Fund incurred expenditure totalling Kshs.182,194,689 against a budget of Kshs.220,099,853 resulting in an under expenditure of Kshs.37,905,165 or 17% of the budget.

The under expenditure may have denied the public, the benefits accruing from the planned programmes, projects and activities.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unsatisfactory Implementation of Projects

Physical verification of twelve (12) projects with a total funding of Kshs.31,200,000 on 25 August, 2023 revealed unsatisfactory issues including failure to label the projects, incomplete works, stalled project and poor workmanship.

In the circumstances, value for money was not realized on the expenditure of Kshs.31,200,000.

2. Delayed Implementation of Projects

A review of the approved code lists, project implementation status report and project files revealed that two (2) projects at Mucharage Secondary School and Kagonye Secondary School amounting to Kshs.5,000,000 had not been implemented. No explanation was given on why the projects were not implemented.

In the circumstances, value for money was not realized on the expenditure of Kshs.5,000,000.

3. Un-surrendered Project Management Committee (PMC) Bank Balances

Note 17.4 to the financial statements reflects PMC account balances amounting to Kshs.66,212,660. However, balances for completed projects amounting to Kshs.1,909,718 had not been surrendered to the main Fund account. This was contrary to Section 8 of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

In the circumstances, Management was in breach of the National Government Constituencies Development Fund Act, 2015.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls 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 controls 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 October, 2023

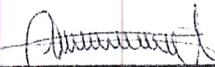
*Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

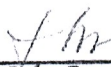
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022


| | Note | 2021 - 2022 | 2020- 2021 |
|-------------------------------------|------|-------------------------|-------------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Transfers From NGCDF Board | 1 | 190,477,858 | 160,267,724 |
| Proceeds From Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 33,000 | - |
| Total Receipts | | 190,510,758 | 160,267,724 |
| Payments | | | |
| Compensation Of Employees | 4 | 3,118,497 | 3,082,321 |
| Use Of Goods and Services | 5 | 9,498,369 | 7,852,359 |
| Transfers To Other Government Units | 6 | 72,075,118 | 93,961,650 |
| Other Grants and Transfers | 7 | 93,006,989 | 51,127,227 |
| Acquisition Of Assets | 8 | - | 669,213 |
| Other Payments | 9 | 4,495,716 | 1,610,028 |
| Total Payments | | 181,194,689 | 158,302,799 |
| Surplus/(Deficit) | | <u>8,316,070</u> | <u>1,964,926</u> |

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

The Constituency financial statements were approved on 09/09/2022 and signed by:


Fund Account Manager
Mburu Ngugi


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


Chairman NG-CDF Committee
Dr. Muthoga Ngera

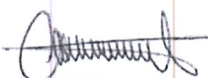
*Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. Statement of Assets and Liabilities As At 30th June, 2022

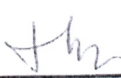
| | Note | 2021-2022 | 2020-2021 |
|--|------|--------------------------|--------------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash And Cash Equivalents | | | |
| Bank Balances (As Per the Cash Book) | 10A | 38,324,349 | 29,589,095 |
| Cash Balances (Cash at Hand) | 10B | | |
| Total Cash and Cash Equivalents | | 38,324,349 | 29,589,095 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | | |
| Total Financial Assets | | 38,324,349 | 29,589,095 |
| Financial Liabilities | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | | - |
| Gratuity | 12B | 419,184 | 347,716 |
| Total Financial Liabilities | | | - |
| Net Financial Assets | | <u>37,905,165</u> | <u>29,241,380</u> |
| Represented By | | | |
| Fund Balance B/Fwd | 13 | 29,589,095 | 27,127,755 |
| Prior Year Adjustments | 14 | - | 148,699 |
| Surplus/Deficit for The Year | | 8,316,070 | 1,964,926 |
| Net Financial Position | | <u>37,905,165</u> | <u>29,241,380</u> |

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

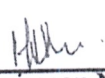
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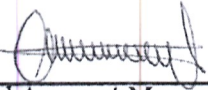
IX. Statement of Cash Flows for the Year Ended 30th June 2022

| | Notes | 2021 - 2022 | 2020 - 2021 |
|--|-------|--------------------------|--------------------------|
| | | Kshs | Kshs |
| Receipts From Operating Activities | | | |
| Transfers From NGCDF Board | 1 | 190,477,758 | 160,267,724 |
| Other Receipts | 3 | <u>33,000</u> | = |
| Total Receipts | | 190,510,758 | 160,267,724 |
| Payments | | | |
| Compensation Of Employees | 4 | 3,118,497 | 3,082,321 |
| Use Of Goods and Services | 5 | 9,498,369 | 7,852,359 |
| Transfers To Other Government Units | 6 | 72,075,118 | 93,961,650 |
| Other Grants and Transfers | 7 | 93,006,989 | 51,127,227 |
| Other Payments | 9 | 4,495,716 | 1,610,028 |
| Total Payments | | 182,194,689 | 157,633,586 |
| Total Receipts Less Total Payments | | | 2,634,139 |
| Adjusted For: | | | |
| Decrease/(Increase) In Accounts Receivable | 15 | | |
| Increase/(Decrease) In Accounts Payable | 16 | 419,184 | 347,716 |
| Prior Year Adjustments | 14 | - | 148,699 |
| Net Cash Flow from Operating Activities | | 8,735,253 | 3,130,554 |
| Cashflow From Investing Activities | | | |
| Proceeds From Sale of Assets | 2 | | |
| Acquisition Of Assets | 8 | | (669,213) |
| Net Cash Flows from Investing Activities | | | (669,213) |
| Net Increase In Cash And Cash Equivalent | | 8,735,253 | 2,461,340 |
| Cash & Cash Equivalent At Start Of The Year | 10 | 29,589,096 | 27,127,755 |
| Cash & Cash Equivalent At End Of The Year | 10 | <u>38,324,349</u> | <u>29,589,095</u> |

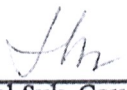
*Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

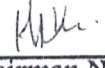
The Constituency financial statements were approved on 09/09/ 2022 and signed by:



Fund Account Manager
Mburu Ngugi



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



Chairman NG-CDF Committee
Dr. Muthoga Ngera

**Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

| Receipts/Payments | Original Budget | | Adjustments | | Final Budget c=a+b | Actual on comparable basis d | Budget utilization difference e=c-d | % of Utilization f=d/c % |
|-------------------------------------|--------------------|-------------------|--------------------------------|---|-----------------------|---------------------------------|--|-----------------------------|
| | a | b | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | | | | |
| Receipts | 2021/2022 | | Kshs | | 2021/2022 | 30/06/2022 | | |
| Transfers From NGCDF Board | 137,088,879 | 29,589,095 | 53,388,879 | | 220,066,853 | 220,066,853 | - | 100.0% |
| Proceeds From Sale of Assets | | | | | | | | |
| Other Receipts (A.I.A) | | 33,000 | | | 33,000 | 33,000 | - | |
| Totals | | 29,622,095 | 53,388,879 | | 220,099,853 | 220,066,853 | - | 100.0% |
| Payments | | | | | | | | |
| Compensation Of Employees | 3,540,000 | 1,526,871 | 1,700,000 | | 6,766,871 | 3,118,497 | 3,648,374 | 46.1% |
| Use Of Goods and Services | 8,797,999 | 2,317,412 | 2,503,597 | | 13,619,008 | 9,498,369 | 4,120,639 | 69.7% |
| Transfers To Other Government Units | 61,025,118 | 4,300,000 | 6,750,000 | | 72,075,118 | 72,075,118 | - | 100.0% |
| Other Grants and Transfers | 60,925,762 | 19,098,812 | 36,935,282 | | 116,959,856 | 93,006,989 | 23,952,868 | 79.5% |
| Acquisition Of Assets | - | - | - | | - | - | - | - |
| Other Payments | 2,800,000 | 2,000,000 | 5,500,000 | | 10,300,000 | 4,495,716 | 5,804,284 | 43.6% |
| Funds Pending Approval** | | 379,000 | | | 379,000 | | 379,000 | 0% |
| Totals | 137,088,879 | 29,622,095 | 53,388,879 | | 220,099,853 | 182,194,689 | 37,905,165 | 82.8% |

****Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.**

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

Explanatory Notes.

- (a) Ksh 33,000 was A.I.A from tender sales
(b) Payments 43.6% - The projects were awaiting procurement to be finalized.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|--|---------------|
| Description | Amount |
| Budget utilisation difference totals | 37,905,165 |
| Less undisbursed funds receivable from the Board as at 30 th June 2022 | 0 |
| Add Accounts payable | 37,905,165 |
| Less Accounts Receivable | 419,184 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the FY 2021/2022 | 38,324,349 |

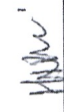
The Constituency financial statements were approved on 09/09/2022 and signed by:


Fund Account Manager

Mburu Ngugi


National Sub-County Accountant

Duncan Kairira
ICPAK M/No: 19439


Chairman NG-CDF Committee

Dr. Muthoga Ngera

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

| Programme/Sub-programme | Original Budget 2021/2022 Kshs | Adjustments | | Final Budget 2021/2022 Kshs | Actual on comparable basis 30/06/2022 Kshs | Budget utilization difference Kshs |
|---|--------------------------------------|---|--|-----------------------------------|--|--|
| | | Opening Balance (C/Bk) and ALA Kshs | Previous Years' Outstanding Disbursements Kshs | | | |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 3,540,000 | 1,526,871 | 1,700,000 | 6,766,871 | 3,118,497 | 3,648,374 |
| 1.2 Committee allowances | 3,000,000 | 2,120,056 | 1,000,000 | 6,120,056 | 3,869,580 | 2,250,476 |
| 1.3 Use of goods and services | 1,685,333 | | 250,000 | 1,935,333 | 1,933,989 | 1,344 |
| Total | 8,225,333 | 3,646,927 | 2,950,000 | 14,822,260 | 8,922,066 | 5,900,194 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 1,500,000 | | 1,002,000 | 2,654,000 | 1,073,800 | 1,580,200 |
| 2.2 Committee allowances | 2,200,000 | | 200,000 | 2,400,000 | 2,380,000 | 20,000 |
| 2.3 Use of goods and services | 412,666 | | 51,597 | 509,619 | 241,000 | 268,619 |
| Total | 4,112,666 | 197,356 | 1,253,597 | 5,563,619 | 3,694,800 | 1,868,819 |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | | | | | | |
| 3.2 Secondary schools | | | | | | |
| 3.3 Tertiary institutions | | | | | | |
| 3.4 Security projects | | | | | | |
| 3.5 Unutilised | 7,192,207 | | 30,000 | 7,222,207 | 0 | 7,222,207 |
| Total | 7,192,207 | 0 | 30,000 | 7,222,207 | 0 | 7,222,207 |
| 4.0 Bursary and Social Security | | | | | | |

*Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|---------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 4.1 Primary Schools | | | | | | |
| 4.2 Secondary Schools | 25,000,000 | 11,816,362 | 15,500,000 | 52,316,362 | 44,997,000 | 7,369,362 |
| 4.3 Tertiary Institutions | 9,000,000 | 2,557,935 | 11,500,000 | 23,057,935 | 23,027,000 | 30,935 |
| 4.4 Universities | | | | | | |
| 4.5 Social Security | 3,000,000 | | 3,000,000 | 6,000,000 | 3,000,000 | 3,000,000 |
| 4.6 Special Schools | | 1,975,000 | | 1,975,000 | 1,088,850 | 886,150 |
| Total | 37,000,000 | 16,349,297 | 30,000,000 | 83,349,297 | 72,112,850 | 11,236,447 |
| 5.0 Sports | | | | | | |
| 5.1 | 2,741,778 | | 2,746,538 | 5,488,315 | 2,740,640 | 2,747,675 |
| Total | 2,741,778 | 0 | 2,746,538 | 5,488,315 | 2,740,640 | 2,747,675 |
| 6.0 Environment | | | | | | |
| 6.1 Wagura Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.2 Kagumo Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.3 Gituga Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.4 Kiyu Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.5 Kiaguthu Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.6 Mucharage Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.7 Muirungi Primary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.8 Gathera Secondary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.9 St Marys Karuthi Secondary School | 210,905.96 | | | 210,906 | 210,906 | 0 |

**Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|--|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 6.10 Mnyange Secondary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.11 Muirungi Secondary School | 210,905.96 | | | 210,906 | 210,906 | 0 |
| 6.12 Kihome Assistant Chief's office | 210,906.01 | | | 210,906 | 210,906 | 0 |
| 6.13 Ihuririo Assistant Chief's Office | 210,906.01 | | | 210,906 | 210,906 | 0 |
| 6.14 Birithia Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.15 Gathanji Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.16 Gathumbi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.17 Gatugi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.18 Gaturuturu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.19 Gatyayaimi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.20 Gichami Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.21 Gichiche Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.22 Gikurwe Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.23 Gitugi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.24 Gituiga Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.25 Gitundu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.26 Gura Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.27 Ihuririo Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.28 Iria-Irii Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.29 Irindi Primary School | | | 49,045 | 49,045 | | 49,045 |

*Othaya Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|------------------------------|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 6.30 Kagere Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.31 Kagongo Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.32 Kagonye Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.33 Kagumo Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.34 Kairia Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.35 Kairuthi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.36 Kamoko Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.37 Kariko Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.38 Karima Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.39 Karuthi Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.40 Kiagumba Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.41 Kiaguthu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.42 Kiamuya Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.43 Kigumo Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.44 Kihome Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.45 Kihuguru Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.46 Kihuri Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.47 Kiinu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.48 Kirai Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.49 Kiriini Primary School | | | 49,045 | 49,045 | | 49,045 |

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

| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|-------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 6.50 Kiyu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.51 Konyu Primary School | | | 49,045 | 49,045 | | 49,045 |
| 6.52 Mahiga Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.53 Mũirini Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.54 Mucharage Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.55 Muirungi Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.56 Mumbu Ini Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.57 Mumwe Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.58 Muna-Ini Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.59 Munyange Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.60 Mutitu Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.61 Ngaru Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.62 Njigari Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.63 Rukira Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.64 Ruruguti Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.65 Thunguri Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.66 Thuti Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.67 Wagura Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.68 Witima Primary School | | | 49,046 | 49,046 | | 49,046 |
| 6.69 Othaya Approved School | | | 49,046 | 49,046 | | 49,046 |

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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|-------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/BK) and AIA | Previous Years' Outstanding Disbursements | | | |
| 6.70 Gathera Secondary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.71 Kagere Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.72 Gitugi Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.73 Kagonye Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.74 Mumwe Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.75 Thuti Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.76 Kihuguru Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.77 Irindi Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.78 Mutitu Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.79 Mucharage Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.80 Gathanji Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.81 Kiagumba Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.82 Ruruguti Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.83 Gitundu Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.84 Kirimi Primary School | | 171,845 | | 171,845 | 171,845 | 0 |
| 6.85 Thunguri Primary School | | 171,840 | | 171,840 | 171,840 | 0 |
| Total | 2,741,778 | 2,749,515 | 2,746,538 | 8,237,830 | 5,491,293 | 2,746,538 |
| 7.0 Primary Schools Projects | | | | | | |
| 7.1 Gathanji Primary School | 3,000,000 | | | 3,000,000 | 3,000,000 | 0 |
| 7.2 Gatugi Primary School | 1,050,000 | | | 1,050,000 | 1,050,000 | 0 |

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National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|-------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 7.3 Gichiche Primary School | 3,200,000 | | | 3,200,000 | 3,200,000 | 0 |
| 7.4 Ihuririo Primary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.5 Iria-ini Primary School | 1,700,000 | | | 1,700,000 | 1,700,000 | 0 |
| 7.6 Kagere Primary School | 2,800,000 | | | 2,800,000 | 2,800,000 | 0 |
| 7.7 Kagonye Primary School | 3,000,000 | | | 3,000,000 | 3,000,000 | 0 |
| 7.8 Kairuthi Primary School | 500,000 | | | 500,000 | 500,000 | 0 |
| 7.9 Kamoko Primary school | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.10 Kariko Primary School | 1,700,000 | | | 1,700,000 | 1,700,000 | 0 |
| 7.11 Karuthi Primary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.12 Kiangumba Primary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.13 Kihuri Primary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.14 Kiinu Primary School | 600,000 | | | 600,000 | 600,000 | 0 |
| 7.15 Kirini Primary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 7.16 Muiirini Primary School | 1,500,000 | | | 1,500,000 | 1,500,000 | 0 |
| 7.17 Mucharage Primary School | 1,700,000 | | | 1,700,000 | 1,700,000 | 0 |
| 7.18 Mumbaini Primary School | 400,000 | | | 400,000 | 400,000 | 0 |
| 7.19 Wagura Primary School | 500,000 | | | 500,000 | 500,000 | 0 |
| 7.20 Witima Primary School | 1,950,000 | | | 1,950,000 | 1,950,000 | 0 |
| 7.21 Karima Primary school | | 1,800,000 | | 1,800,000 | 1,800,000 | 0 |
| 7.22 Mumaini Primary School | | | 800,000 | 800,000 | 800,000 | 0 |

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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|---------------------------------------|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 7.23 Kiaguthu Primary School | | | 850,000 | 850,000 | 850,000 | 0 |
| 7.24 Gituiga Primary School | | | 1,700,000 | 1,700,000 | 1,700,000 | 0 |
| 7.25 Njigari Primary School | | | 1,700,000 | 1,700,000 | 1,700,000 | 0 |
| 7.26 Muonyange Primary School | | | 1,700,000 | 1,700,000 | 1,700,000 | 0 |
| Total | 33,200,000 | 1,800,000 | 6,750,000 | 41,750,000 | 41,750,000 | 0 |
| 8.0 Secondary Schools Projects | | | | | | |
| Gathera Secondary School | 625,118 | | | 625,118 | 625,118 | 0 |
| 8.1 Gathumbi Secondary School | 450,000 | | | 450,000 | 450,000 | 0 |
| 8.2 Gitundu Secondary School | 800,000 | | | 800,000 | 800,000 | 0 |
| 8.3 Ihuririo Secondary School | 3,500,000 | | | 3,500,000 | 3,500,000 | 0 |
| 8.4 Irindi Secondary School | 1,500,000 | | | 1,500,000 | 1,500,000 | 0 |
| 8.5 Kabebero Secondary School | 3,500,000 | | | 3,500,000 | 3,500,000 | 0 |
| 8.6 Kagonye Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | 0 |
| 8.7 Karuthi Secondary School | 1,600,000 | | | 1,600,000 | 1,600,000 | 0 |
| 8.8 Kiaguthu Secondary School | 850,000 | | | 850,000 | 850,000 | 0 |
| 8.9 Kiamuya Secondary School | 2,500,000 | | | 2,500,000 | 2,500,000 | 0 |
| 8.10 Kihuri Secondary School | 5,500,000 | | | 5,500,000 | 5,500,000 | 0 |
| 8.11 Mahiga Girls Secondary School | 2,000,000 | | | 2,000,000 | 2,000,000 | 0 |
| 8.12 Mucharage Secondary School | 2,500,000 | | | 2,500,000 | 2,500,000 | 0 |
| 8.13 Mumbuni Secondary School | 1,500,000 | | | 1,500,000 | 1,500,000 | 0 |

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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|---|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 8.14 Kairuthi Secondary School | | 2,500,000 | | 2,500,000 | 2,500,000 | 0 |
| Total | 27,825,118 | 2,500,000 | 0 | 30,325,118 | 30,325,118 | 0 |
| 9.0 Tertiary institutions Projects | | | | | | |
| 9.1 | | | | | | |
| 10.0 Security Projects | | | | | | |
| 10.1 D.C.C's Office - Nyeri South | 2,000,000 | | | 2,000,000 | 2,000,000 | 0 |
| 10.2 Ihuririo Assistant Chief's Office | 400,000 | | | 400,000 | 400,000 | 0 |
| 10.3 Itere-imi Assistant Chiefs Office Hall | 3,000,000 | | | 3,000,000 | 3,000,000 | 0 |
| 10.4 Kagicha Assistant Chiefs Office | 1,500,000 | | | 1,500,000 | 1,500,000 | 0 |
| 10.5 Karuthi AP Post | 2,000,000 | | | 2,000,000 | 2,000,000 | 0 |
| 10.6 Khome chiefs office | 450,000 | | | 450,000 | 450,000 | 0 |
| 10.7 Mucharage Assistant Chief's Office | 900,000 | | | 900,000 | 900,000 | 0 |
| 10.8 Othaya sub county police commander residence | 500,000 | | | 500,000 | 500,000 | 0 |
| 10.9 Ruruguti Chief's Office | 500,000 | | | 500,000 | 500,000 | 0 |
| 10.10 Witima Chiefs Office | | | 1,000,000 | | | |
| 10.11 Munyange Chiefs Office | | | 412,207 | | | |
| Total | 11,250,000 | 0 | 1,412,207 | | | |
| 11.0 Acquisition of assets | | | | | | |
| 11.1 Motor Vehicles (including motorbikes) | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.2 Construction of CDF office | 0 | 0 | 0 | 0 | 0 | 0 |

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| Programme/Sub-programme | Original Budget 2021/2022 | Adjustments | | Final Budget 2021/2022 | Actual on comparable basis 30/06/2022 | Budget utilization difference |
|--|------------------------------|---|--|---------------------------|--|----------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 11.3 Purchase of furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.4 Purchase of computers | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.5 Purchase of land | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.0 Others | | | | | | |
| 12.1 Mahiga ICT Hub | 900,000 | | | 900,000 | | 900,000 |
| 12.2 Othaya Law Courts | 1,000,000 | | | 1,000,000 | 1,000,000 | 0 |
| 12.3 Witima ICT Hub | 900,000 | | | 900,000 | | 900,000 |
| 12.4 NG-CDF Office | | 2,000,000 | 0 | 2,000,000 | 1,995,716 | 4,284 |
| 12.5 Othaya NG-CDF Hall | | | 4,000,000 | 4,000,000 | | 4,000,000 |
| 12.6 Mahiga Community Centre | | | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| Total | 2,800,000 | 2,000,000 | 5,500,000 | 10,900,000 | 4,495,716 | 5,804,284 |
| Funds pending approval** | | 379,000 | 0 | 379,000 | | |
| Total | 187,088,879 | 29,622,095 | 53,888,879 | 220,099,853 | 182,194,689 | 37,905,165 |

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

XII. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

| Description | 2021-2022 | 2020-2021 |
|------------------|----------------------|-----------------------|
| | Kshs | Kshs |
| NGCDF Board | | |
| AIE NO.B047304 | | 500,000.00 |
| AIE NO.B041186 | | 66,367,724.10 |
| AIE NO.B124732 | | 8,000,000.00 |
| AIE NO.B119622 | | 8,500,000.00 |
| AIE NO. B124868 | | 3,000,000.00 |
| AIE NO.B128012 | | 13,000,000.00 |
| AIE NO.B128254 | | 6,900,000.00 |
| AIE NO.B132309 | | 6,000,000.00 |
| AIE NO.B132015 | | 6,000,000.00 |
| AIE NO.B138978 | | 12,000,000.00 |
| AIE NO.B126270 | | 7,000,000.00 |
| AIE NO.B105065 | | 11,000,000.00 |
| AIE NO.B140709 | | 12,000,000.00 |
| AIE NO. B 105263 | 33,000,000 | |
| AIE NO. B 105546 | 44,000,000 | |
| AIE NO. B 105910 | 22,000,000 | |
| AIE NO. B 128675 | 5,000,000 | |
| AIE NO. B 128986 | 12,000,000 | |
| AIE NO. B 154182 | 12,000,000 | |
| AIE NO. B 154407 | 18,000,000 | |
| AIE NO. B 155520 | 24,088,879 | |
| AIE NO. B 089079 | 13,688,979.30 | |
| AIE NO. A 888989 | 6,700,000 | |
| TOTAL | 190,477,858.3 | 160,267,724.10 |

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2. Proceeds From Sale of Assets

| | 2021-2022 | 2020-2021 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from sale of office and general equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Others (specify) | - | - |
| Total | - | - |

3. Other Receipts

| | 2021-2022 | 2020-2021 |
|---|---------------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rents | - | - |
| Receipts from sale of tender documents | 33,000 | - |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs | - | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | 33,000 | - |

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

| | 2021-2022 | 2020-2021 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 2,647,882 | 2,127,047 |
| Personal allowances paid as part of salary | | |
| House Allowance | - | - |
| Transport Allowance | - | - |
| Leave allowance | - | - |
| Gratuity to contractual employees | 456,215 | 941,074 |
| Employer Contributions Compulsory national social security schemes | 14,400 | 14,200 |
| Total | 3,118,497 | 3,082,321 |

5. Use Of Goods and Services

| | 2021-2022 | 2020-2021 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Committee Expenses | - | - |
| Electricity | 234,560 | 36,537 |
| Utilities, supplies and services | 728,680 | 455,000 |
| Communication, supplies and services | 69,288 | 75,085 |
| Water & sewerage charges | 149,235 | 58,474 |
| Domestic travel and subsistence | - | - |
| Printing, advertising and information supplies & services | - | - |
| Training expenses | 1,073,800 | 1,115,800 |
| Hospitality supplies and services | - | - |
| Other committee expenses | | |
| Fuel , oil & lubricants | 500,000 | 300,000 |
| Committee allowance | 5,937,580 | 5,268,550 |
| Insurance costs | | |
| Bank service commission and charges | 42,926 | 30,249 |
| Specialized materials and services | - | - |
| Office and general supplies and services | 442,800 | 503,214 |
| Other operating expenses | - | 9,450 |
| Routine maintenance – vehicles and other transport equipment | 319,500 | - |
| Routine maintenance – other assets | - | - |
| Total | 9,498,369 | 7,852,359 |

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

| Description | 2021-2022 | 2020-2021 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers To Primary Schools (See Attached List) | 41,750,000 | 45,249,400 |
| Transfers To Secondary Schools (See Attached List) | 30,325,118 | 48,712,250 |
| Transfers To Tertiary Institutions (See Attached List) | - | - |
| Total | 72,075,118 | 93,961,650 |

7. Other Grants and Other transfers

| | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 44,997,000 | 18,726,208 |
| Bursary – tertiary institutions (see attached list) | 23,027,000 | 9,215,000 |
| Bursary – special schools (see attached list) | 1,088,850 | - |
| Mock & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | 3,000,000 | 18,726,208 |
| Revision books | | 5,600,000 |
| Security projects (see attached list) | 12,662,207 | 14,841,019 |
| Sports projects (see attached list) | 2,740,640 | 2,745,000 |
| Environment projects (see attached list) | 5,491,292 | - |
| Emergency projects (see attached list) | - | - |
| Total | 93,006,989 | 51,127,227 |

8. Acquisition Of Assets

| | 2021-2022 | 2020-2021 |
|---|-----------|----------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | 533,313 |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | - | 43,900 |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | 92,000 |
| Purchase of Specialized Plant, Equipment and Machinery | - | - |
| Acquisition of Land | - | - |
| Total | - | 669,213 |

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Notes To the Financial Statements (Continued)

9. Other Payments

| | 2021-2022 | 2020-2021 |
|---------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Strategic Plan | - | - |
| ICT Hubs | - | 499,126 |
| Othaya Probation Office | - | 177,750 |
| Othaya Probation Office | - | 438,000 |
| Nyeri south Sub county Treasury | - | 495,152 |
| NG-CDF Office | 1,995,716 | - |
| Othaya Law Courts | 1,000,000 | - |
| Mahiga Community Centre | 1,500,000 | - |
| | 4,495,716 | 1,610,028 |

10: Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| 10A: Bank Accounts (Cash Book Bank Balance) | 38,324,349 | 29,589,095 |
| <i>Kenya Commercial Bank, Othaya Branch Othaya NG-CDF A/C no.1101548487</i> | - | - |
| Total | 38,324,349 | 29,589,095 |
| 10 B: Cash on Hand | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>Specify</i>) | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

11: Outstanding Imprests

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

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| | | | | |
|-----------------|----------|---|---|---|
| Name of Officer | dd/mm/yy | - | - | - |
| Name of Officer | dd/mm/yy | - | - | - |
| Name of Officer | dd/mm/yy | - | - | - |
| Name of Officer | dd/mm/yy | - | - | - |
| Name of Officer | dd/mm/yy | - | - | - |
| Total | | - | - | - |

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

[Provide short appropriate explanations as necessary]

| | 2021-2022 | 2020-2021 |
|---|-----------|-----------|
| | KShs | KShs |
| Gratuity as at 1 st July (A) | 347,716 | - |
| Gratuity held during the year (B) | 456,215 | 438,976 |
| Gratuity paid during the Year (C) | 384,747 | 91,260 |
| Closing Gratuity as at 30 th June D= A+B-C | 419,184 | 347,716 |

13. Balances Brought Forward

| | 2021-2022 (1 st July 2021) | 2020-2021 (1 st July 2020) |
|---------------|--|--|
| | Kshs | Kshs |
| Bank accounts | 29,589,095 | 27,127,755 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 29,589,095 | 27,127,755 |

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[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

| Description of the error | Balance b/f FY 2020/2021 as per Audited Financial statements Kshs | Adjustments Kshs | Adjusted Balance** b/f FY 2021/2022 Kshs |
|---------------------------|--|---------------------|---|
| Bank account Balances | - | - | - |
| Cash in hand | - | - | - |
| Accounts Payables | - | - | - |
| Receivables | - | - | - |
| Others (<i>specify</i>) | - | - | - |
| Total | - | - | - |

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

15. Changes in Accounts Receivable – Outstanding Imprests

| | 2021-2022 | 2020-2021 |
|--|-----------|-----------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July (A) | - | - |
| Imprest issued during the year (B) | - | - |
| Imprest surrendered during the Year (C) | - | - |
| closing accounts in account receivables D= A+B-C | - | - |
| Changes in Account Receivables E= D-A | - | - |

16. Changes in Accounts Payable – Deposits and Retentions

| | 2021 – 2022 | 2020 – 2021 |
|---|----------------|----------------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July (A) | 347,716 | 502,099 |
| Deposit and Retentions held during the year (B) | 456,215 | 438,976 |
| Deposit and Retentions paid during the Year (C) | 384,747 | 593,359 |
| closing account payables D= A+B-C | 419,184 | 347,716 |
| Changes in Accounts Payable E= D-E | 419,184 | 347,716 |

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

| | 2021-2022 | 2020-2021 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

| | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 3,648,374 | 3,226,871 |
| Use of goods and services | 4,120,639 | 9,375,904 |
| Amounts due to other Government entities (see attached list) | - | 4,300,000 |
| Amounts due to other grants and other transfers (see attached list) | 23,952,868 | 56,210,267 |
| Acquisition of assets | - | 16,796 |
| Others | 5,804,284 | 2,005,722 |
| Funds pending approval | 379,000 | 7,346,000 |
| Total | 37,905,165 | 82,481,560 |

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17.4: PMC account balances (See Annex 5)

| | 2021-2022 | 2020-2021 |
|--|------------|------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 66,212,660 | 70,109,529 |
| Total | 66,212,660 | 70,109,529 |

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

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

Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance 2021/22 | Outstanding Balance 2020/2021 | Comments |
|---|-------------------------------|-----------------------------|-------------------------------|----------|
| Compensation of employees | | 3,648,374 | 3,226,871 | |
| Use of goods & services | | 4,120,639 | 9,398,422 | |
| Amounts due to other Government entities | | | | |
| Primary Schools | | | | |
| Karima Primary school | | | 1,800,000 | |
| Secondary Schools | | | | |
| Kairuthi Secondary School | | | 2,500,000 | |
| Sub-Total | | | | |
| Amounts due to other grants and other transfers | | | | |
| Emergency | | 7,222,207 | 8,368,199 | |
| Bursary Secondary Schools | | 7,319,362 | 20,000,000 | |
| Bursary Tertiary Schools | | 30,935 | 14,000,000 | |
| Bursary Special Schools | | 886,150 | 1,975,000 | |
| Purchase of Revision Books | | | | |
| Social Security Program | | 3,000,000 | 3,619,958 | |

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| Name | Brief Transaction Description | Outstanding Balance 2021/22 | Outstanding Balance 2020/2021 | Comments |
|---------------------------|-------------------------------|-----------------------------|-------------------------------|----------|
| Sports | | 2,747,675 | 2,751,052 | |
| Environment | | 2,746,538 | 5,496,058 | |
| Innovation Hubs | | | | |
| Security | | | | |
| Sub-Total | | | | |
| Acquisition of assets | | | | |
| Others (<i>specify</i>) | | | | |
| NG-CDF Office | | 4,284 | 2,000,000 | |
| Mahiga ICT Hub | | 900,000 | | |
| Witima ICT Hub | | 900,000 | | |
| Othaya NG-CDF Hall | | 4,000,000 | | |
| Sub-Total | | | | |
| Funds pending approval | | 379,000 | 7,346,000 | |
| Grand Total | | 37,905,165 | 82,481,560 | |

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Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) 2020/21 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2021/22 |
|--|---|--|--|---|
| Land | 35,000,000 | | | 35,000,000 |
| Buildings and structures | 4,035,875 | | | 4,035,875 |
| Transport equipment | 2,893,791 | | | 2,893,791 |
| Office equipment, furniture and fittings | 92,000 | | | 92,000 |
| ICT Equipment, Software and Other ICT Assets | 53,200 | | | 53,200 |
| Other Machinery and Equipment | | | | |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 42,074,866 | | | 42,074,866 |

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

| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|-----------------------------|--------|----------------|----------------------|----------------------|
| Birithia Primary School | Equity | 0080292869100 | 2,871 | 2,871 |
| Birithia Girls Sec. School | Equity | 0080293432965 | 2,036,236 | 2,036,236 |
| Chinga Boys High School | Equity | 0080291998260 | 73,189 | 73,189 |
| Chinga NW Chief Office | Equity | 0080262546237 | 3,105 | 482,905 |
| Chinga Police Station | Equity | 0080279888008 | 158,194 | 0 |
| Chinga SW Chief Office | Equity | 0080279814805 | 19,920 | 19,920 |
| Gakuyu Secondary School | Equity | 0080294971593 | 3,039,036 | 5,292,764 |
| Gathanji Primary School | Equity | 0080262303463 | 3,299,384 | 1,727,435 |
| Gathera AP Post | Equity | 0080270331354 | 7,695 | 36,288 |
| Gathera Ass. Chief's Office | Equity | 0080279793672 | 31,775 | 600,465 |
| Gathera Secondary School | Equity | 0080270641982 | 257,014 | 1,296,867 |
| Gathumbi primary school | Equity | 0080266106398 | 185,828 | 185,828 |
| Gathumbi Secondary School | Equity | 0080280518562 | 165,492 | 145,737 |
| Gatugi AP Camp | Equity | 0080262290780 | 3,280 | 3,280 |
| Gatugi Girls Sec. school | Equity | 0080271508966 | 26,627 | 26,627 |
| Gatugi Mixed Sec. school | Equity | 0080261934492 | 110,244 | 0 |
| Gatugi primary school | Equity | 0080262305595 | 1,103,245 | 1,202,642 |
| Gaturuturu primary school | Equity | 0080262304404 | 5,991 | 1,601,934 |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|-----------------------------------|--------|----------------|----------------------|----------------------|
| Gatuya-ini AP Post | Equity | 0080270331194 | 19,034 | 0 |
| Gatuyaini primary School | Equity | 0080262305667 | 139,608 | 1,601,934 |
| Gichami Primary School | Equity | 0080270645054 | 1,370 | 1,370 |
| Gichiche Assistant Chiefs Office | Equity | 0080270642999 | 108,803 | 0 |
| Gichiche primary school | Equity | 0080261933647 | 3,382,224 | 3,389,371 |
| Gikurwe primary school | Equity | 0080279644739 | 24,437 | 24,437 |
| Gitugi Mixed Day Sec. school | Equity | 0080261933712 | 156,726 | 3,411,715 |
| Gitugi Primary School | Equity | 0080298660586 | 177,017 | 5,172 |
| Gituiga Primary school | Equity | 0080298660668 | 11,761 | 97,018 |
| Gitundu Primary Primary | Equity | 0080262303422 | 272,956 | 747,092 |
| Gitundu Secondary School | Equity | 0080293662173 | 211,661 | 2,750,430 |
| Gura Assistant Chiefs Office | Equity | 0080280904765 | 30,304 | 0 |
| Gura primary school | Equity | 0080270644771 | 4,716 | 0 |
| Ihuririro Assistant Chiefs Office | Equity | 0080282162520 | 47,319 | 0 |
| Ihuririro AP post | Equity | 0080266105563 | 3,022 | 3,022 |
| Ihuririro Primary School | Equity | 0080262303433 | 1,601,669 | 0 |
| Ihuririro Secondary School | Equity | 0080290319934 | 3,586,173 | 0 |
| Iria-ini Community Center | Equity | 0080279614107 | 13 | 0 |
| Iriaini Girls Secondary School | Equity | 0080262303404 | 211 | 211 |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|-----------------------------------|--------|----------------|----------------------|----------------------|
| Iriaini primary school | Equity | 0080266105342 | 1,704,326 | 179 |
| Irindi Primary School | Equity | 0080263306149 | 177,215 | 5,370 |
| Irindi Secondary School | Equity | 0080293596903 | 51,543 | 3,513,637 |
| Iteme-iri Assiatant Chiefs Office | Equity | 0080279909743 | 3,004,161 | 0 |
| Kabebero Secondary School | Equity | 0080263297179 | 2,242,265 | 2,022,639 |
| Kagere primary school | Equity | 0080295559802 | 1,109,166 | 0 |
| Kagicha Assistant Chiefs Office | Equity | 0080282119888 | 63,805 | 0 |
| Kagongo Primary school | Equity | 0080292812857 | 22,130 | 1,614,015 |
| Kagonye primary school | Equity | 0080279945794 | 511,672 | 1,040,124 |
| Kagonye Secondary School | Equity | 0080280411996 | 1,034,010 | 1,230,278 |
| Kagumo primary school | Equity | 0080299334085 | 81,872 | 1,603,142 |
| Kagumo Secondary School | Equity | 0080280818524 | 63,915 | 0 |
| Kairia primary school | Equity | 0080263306058 | 39,275 | 913,444 |
| Kairuthi Primary School | Equity | 0080262305391 | 501,192 | 0 |
| Kairuthi Secondary School | Equity | 0080294127275 | 108,095 | 984 |
| Kamoko Primary school | Equity | 0080279909681 | 1,601,024 | 67,804 |
| Kariko primary school | Equity | 0080262303474 | 200,131 | 125,728 |
| Kariko Secondary School | Equity | 0080279821894 | 98,893 | 2,088,835 |
| Karima AP Post | Equity | 0080279680292 | 1,148 | 0 |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|-----------------------------------|--------|----------------|----------------------|----------------------|
| Karima Boys High School | Equity | 0080262274268 | 1,697 | 1,697 |
| Karima Day Mixed Secondary School | Equity | 0080262290787 | 198,961 | 0 |
| karima primary school | Equity | 0080261933654 | 130,975 | 275,835 |
| Karuthi Police Post | Equity | 0080270645645 | 2,002,798 | 0 |
| karuthi primary school | Equity | 0080292847631 | 249,768 | 84,167 |
| Karuthi Secondary school | Equity | 0080280558865 | 1,648,029 | 98,079 |
| Kenyatta High School | Equity | 0080298232020 | 89,659 | 89,659 |
| Kiaguthu Primary School | Equity | 0080270642191 | 944,944 | 84,979 |
| Kiaguthu Secondary School | Equity | 0080271073873 | 863,351 | 135,969 |
| Kiahagu Secondary School | Equity | 0080291409270 | 27,254 | 2,109,058 |
| Kiamuya AP Post | Equity | 0080270642151 | 30 | 30 |
| Kiamuya Primary School | Equity | 0080270641476 | 91,603 | 1,619,378 |
| Kiamuya Secondary School | Equity | 0080294951520 | 2,720,481 | 2,519,668 |
| Kianganda Assistant Chiefs Office | Equity | 0080270331135 | 28,546 | 0 |
| Kianganda Police Post | Equity | 0080281004944 | 55,890 | 0 |
| Kiangumba Primary School | Equity | 0080262546118 | 1,843,492 | 1,678,267 |
| Kigumo primary school | Equity | 0080263306016 | 48,675 | 1,002,012 |
| Kihome Assistant Chiefs Office | Equity | 0080282167645 | 19,465 | 0 |
| Kihome primary School | Equity | 0080279056336 | 9,375 | 9,375 |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|-----------------------------------|--------|----------------|----------------------|----------------------|
| | Equity | 0080291892683 | 70,384 | 154,018 |
| Kihome Secondary School | Equity | 0080292923046 | 240,806 | 1,601,340 |
| Kihuguru Primary school | Equity | 0080278756802 | 1,613,007 | 0 |
| Kihuri Primary School | Equity | 0080296932679 | 5,465,448 | 527 |
| Kihuri Secondary School | Equity | 0080277774659 | 36,944 | 0 |
| Kiinuu Primary School | Equity | 0080295539334 | 381,815 | 514,354 |
| Kirai Primary school | Equity | 0080261933667 | 295,471 | 2,188 |
| Kiriini primary School | Equity | 0080279887195 | 107,639 | 0 |
| Kiruga Ap Post | Equity | 0080290930185 | 12,474 | 154,804 |
| Kiyu primary school | Equity | 0080262610929 | 224,986 | 3,572,004 |
| Konyu Primary School | Equity | 0080271509320 | 132,963 | 569,526 |
| Mahiga ACC Office | Equity | 0080280889785 | 51,819 | 0 |
| Mahiga Chiefs Office & Hall | Equity | 0080282775999 | 0 | 340,888 |
| Mahiga Girls High School | Equity | 0080296188219 | 43,373 | 43,373 |
| Mahiga Primary School | Equity | 0080292844485 | 815,066 | 192,761 |
| Miriini primary school | Equity | 0080282173336 | 39,210 | 0 |
| Mucharage Assistant Chiefs Office | Equity | 0080280022484 | 1,895,594 | 13,784 |
| Mucharage primary School | Equity | 0080266105144 | 4,003,205 | 1,503,204 |
| Mucharage Secondary School | Equity | 0080293674066 | 70,745 | 1,229,995 |
| Muirungi Primary School | Equity | | | |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|--|--------|----------------|----------------------|----------------------|
| Muirungi Secondary School | Equity | 0080262290762 | 206,504 | 2,144,130 |
| Mumbu-ini Primary School | Equity | 0080279872655 | 470,781 | 0 |
| Mumbuini Secondary School | Equity | 0080262304642 | 1,611,291 | 0 |
| Mumwe primary school | Equity | 0080280897990 | 184,283 | 244,177 |
| Muna - ini Primary School | Equity | 0080262546009 | 806,321 | 1,205,247 |
| Munyange Chiefs Office | Equity | 0080262773398 | 47,012 | 0 |
| Munyange Police Station | Equity | 0080278046842 | 126,312 | 0 |
| Munyange Primary School | Equity | 0080262139153 | 76,022 | 163,592 |
| Munyange Secondary School | Equity | 0080261933670 | 46,313 | 93,834 |
| Mutitu Primary school | Equity | 0080263306002 | 274,725 | 0 |
| Ngaru primary school | Equity | 0080292893322 | 160,325 | 0 |
| Njigari Primary school | Equity | 0080263767277 | 52,981 | 1,302,080 |
| Nyeri South DCC Office | Equity | 0080280314632 | 200,770 | 0 |
| Othaya Boys High School | Equity | 0080291998260 | 73,190 | 13,674 |
| Othaya DCC Residence | Equity | 0080279743267 | 4,797 | 0 |
| Othaya Girls High School | Equity | 0080278995311 | 6,192 | 0 |
| Othaya KMTIC | Equity | 0080267895590 | 3,545 | 3,545 |
| Othaya Law Courts | Equity | 0080279060367 | 1,002,487 | 0 |
| Othaya Sub County Police Commander Residence | Equity | 0080280867698 | 22,067 | 0 |

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| PMC | Bank | Account number | Bank Balance 2021/22 | Bank Balance 2020/21 |
|---|--------|----------------|----------------------|----------------------|
| Othaya Probation Office | Equity | 0080280111036 | 28,407 | 0 |
| Othaya Town Chiefs Office | Equity | 0080264126179 | 33,722 | 0 |
| Rukira Ap Post | Equity | 0080192940268 | 502 | 0 |
| Rukira primary school | Equity | 0080262305322 | 69,240 | 1,600,962 |
| Ruruguti AP Camp | Equity | 0080270331331 | 190,805 | 311,224 |
| Ruruguti Chiefs Office | Equity | 0080281008966 | 28,638 | 0 |
| Ruruguti Primary School | Equity | 0080273347692 | 369,096 | 1,713,494 |
| St Maria Gorretti Ruruguti Secondary school | Equity | 0080271509597 | 3,026 | 0 |
| Thunguri Primary School | Equity | 0080262303449 | 172,466 | 171,706 |
| Thuti primary school | Equity | 0080294360569 | 204,404 | 32,559 |
| Wagura primary school | Equity | 0080299738675 | 32,666 | 188 |
| Waihara AP Post | Equity | 0080279549907 | 945 | 0 |
| Witima Assistant Chiefs Office | Equity | 0080280910332 | 24,556 | 0 |
| Witima Ap Post | Equity | 0080263295992 | 11,525 | 250,000 |
| Witima Chiefs Office | Equity | 0080281008944 | 4,444 | 0 |
| Witima police station | Equity | 0080279909729 | 77,660 | 0 |
| Witima Primary School | Equity | 0080295439275 | 86,050 | 0 |
| Witima Secondary School | Equity | 0080260474044 | 98,660 | 265,239 |
| Total | | | 66,212,660 | 70,109,529 |

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| 1 | Projects Implementation Status Report-delayed implementation of the projects | The projects have now been implemented. | resolved | |
| 2 | Budgetary Performance underutilization of the funds | The projects have now been implemented. | resolved | |

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Mburu Ngugi
Fund Account Manager.