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**REPORT**

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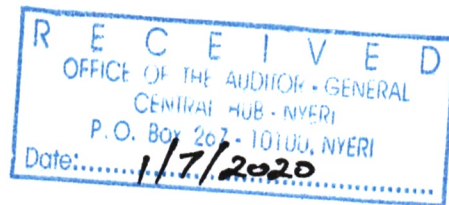
CLERK-AT  
THE-TABLE:

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND -  
THIKA TOWN CONSTITUENCY**

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



*Revised Template 30<sup>th</sup> June 2019*



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -THIKA TOWN  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) THIKA  
TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**TABLE OF CONTENTS**

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN .....	5
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES .....	12
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	13
V. STATEMENT OF ASSETS AND LIABILITIES .....	14
VI. STATEMENT OF CASHFLOW.....	15
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 16	
VIII BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	11
IX. SIGNIFICANT ACCOUNTING POLICIES .....	26
X. NOTES TO THE FINANCIAL STATEMENTS.....	18

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	A.I.E holder	JOAN KOECH
2.	Sub-County Accountant	PETER KAMAU
3.	Chairman NGCDFC	WILSON HURUKO

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

**THIKA TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

No.	Designation	Name
4.	Member NGCDFC	SYLVIA THUO

**(d) Fiduciary Oversight Arrangements**

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

**(e) NG-CDF Thika Town Constituency Offices**

P.O BOX 461,

THIKA

Section 9-Near Thika Nursing Home.

**(f) NG-CDF Thika Town Constituency Contacts**

Telephone – (+254)728969920

[Email-ngcdfthikatown@ng-cdf.go.ke](mailto:Email-ngcdfthikatown@ng-cdf.go.ke)

Website-www.thikatown.go.ke

**(g) NG-CDF THIKA TOWN Constituency Bankers**

1. EQUITY BANK

Equity bank A/C no 0090261620323

Thika Plaza Branch

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

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

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P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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

It is my pleasure to present Thika Town Constituency 2018/2019 financial report on behalf of the committee and all the stakeholders.

During the financial year, Thika Town NG-CDF received a total of 111,284,483.15. This allocation consisting of 57,284,483.15 which was the unreceived balances from the board in the year 2017/2018 and 54,000,000 which was the constituencies allocated funds in the financial year 2018/2019.

The funding of the 2017/2018 was disbursed in November 2018 to various projects that had earlier been approved by the board in the proposal for that year. This being 17 Primary schools and 4 secondary schools' projects, 3 security sectors projects. This also included sports and environment activities among other sectors.



**The chairman NG-CDFC**

The money for the F/Y 2018/2019 received was then Disbursed to the various institutions that are eligible for Funding whose projects were voted by the public as needy and some fund set aside for eligible projects as shown below;

S/NO	PROJECT SECTOR	AMOUNT
1	Primary schools	6,300,000
2	Secondary School	2,900,000
3	Administration	6,068,773.73
4	M/E	3,271,226.27
5	Emergency	1,900,000
6	Sports and environment	2,100,000
7	Environment	1,200,000
8	Bursary	27,760,000
	<b>Total</b>	<b>54,000,000</b>

**Achievements.**

Thika Town constituency strives to improve the lively hoods of the constituents by delivering services that are value for money.

- Strategic plan

During the financial year, Thika Town NG-CDF was able to develop a five year strategic plan (2017-2022) which was completed and launched successfully. This important document will provide a guideline on how the constituency will achieve its goals and objectives during the period.

- Bursary.

In the financial year, Bursary disbursed supported close to 7,000 Thika town constituency students. This impressive record ensured that students reduce the absenteeism from schools due to lack of school fees. The whole bursary fund issuance was prudently done from application, vetting and finally awarding of the fund to needy students which amounted to 27,760,000.

- Projects

During the financial year, the NG-CDF committee was able to implement several development projects ranging from renovations, construction of classrooms, construction of laboratories, toilets and perimeter walls. Some primary schools were able to get complete facelift which has enhanced the student's morale which in the long run will boost the academic performance of the schools.

The committee also was able to organize capacity building for NG-CDFC and staff training to boost the members understanding of regulatory framework of NG-CDF so as to improve service delivery to the constituents.

PMC members were also trained on how to manage projects from inception, implementation and finally completion.

- Innovation hub

The constituency was able to complete the innovation hub which will greatly improve literacy levels especially by the youth. This will also provide employment opportunities to the youth through online employment. During holidays, students are able to access internet services thus boosting scope of study which in the long run will improve their grades.

**Challenges and Way Forward.**

The office strives to achieve its targets, however there are inherent challenges that are faced during project implementation. These are; Overwhelming bursary requests, unrealistic demand by the public who think that the NG-CDF fund can fund for their health and other individual financial needs and businesses. Delay of fund disbursement by the NG-CDF Board which makes it impossible to achieve performance contract targets which stipulates that projects are to be implemented within the financial year proposed.

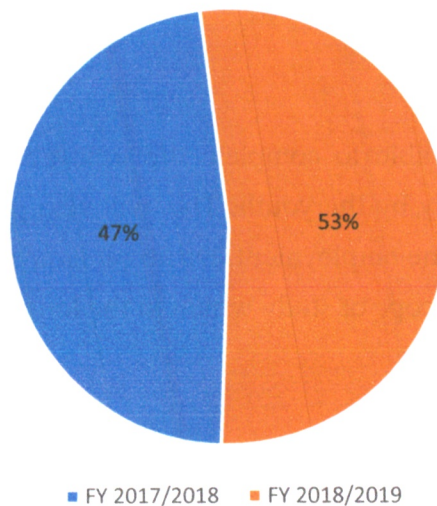
The recommended way forward to the above challenges include; allocation of bursary fund should be increased so as to cater for more beneficiaries in the constituency, Bursary fund if possible, should be released at the beginning of the year when this money is desperately needed by those needy students joining secondary school.

Civic education should be improved to educate the public on the roles of the NG-CDF fund which should be done continuously and promptly to the individuals- This will be possible if the M/E vote is increased to also cater for the trainings.

**Comparative Graphs and charts financial year 2018/2019 and 2017/2018.**

1. Fund allocation in the two financial years.

Fund allocation for FY 2017/2018 compared to FY 2018/2019



2. Total amount of fund received during the two years.

**Total amount received in FY 2017/2018 compared to FY 2018/2019**



3. Total expenditure in the two financial years.

**Total fund expenditure in FY 2017/2018 compared to FY 2018/2019**



**Development projects.**

There are several successfully completed projects among them are;

**1. KARIBARIBI SECONDARY SCHOOL -SCIENCE LABORATORY**



**2. THIKA GIRLS KARIBARIBI-DORMITORY BLOCK**



**3. KIBOKO PRIMARY SCHOOL -WHOLE SCHOOL RENOVATIONS**



**4. ATHENA PRIMARY SCHOOL-WHOLE SCHOOL RENOVATION.**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**  
**5. GENERAL KAGO PRIMARY SCHOOL-WHOLE SCHOOL RENOVATION(SECTION)**



I hope this keeps you updated on the constituency activities during the Financial Year 2018/2019.  
Thank you.

**WILSON HURUKO**  
**CHAIRMAN; NG-CDF COMMITTEE.**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
THIKA TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

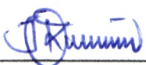
The Accounting Officer in charge of the NGCDF-THIKA TOWN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30,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

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

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

**Approval of the financial statements**

The NGCDF-THIKA TOWN Constituency financial statements were approved and signed by the Accounting Officer on 23/9 2019.



Fund Account Manager

Name: JOAN KOECH



Sub-County Accountant

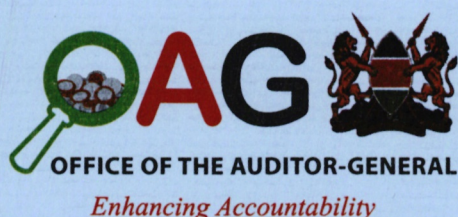
Name: PETER KAMAU

ICPAK Member Number:

R/4903

# REPUBLIC OF KENYA

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NAIROBI

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

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Thika Town Constituency set out on pages 13 to 56, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

#### **Basis for Opinion**

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

## Key Audit Matters

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

## Other Matter

### 1. Budget Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.178,215,959 and Kshs.123,295,074 respectively resulting to an under-funding of Kshs.54,920,885 or 31% of the budget. Similarly, the Fund spent Kshs.112,799,319 against an approved budget of Kshs.178,215,959 resulting to an under-expenditure of Kshs. 65,416,640 or 37% of the budget.

The underfunding and underperformance affected negatively delivery of planned activities to Thika Town constituents.

### 2. Project Implementation Analysis

A review of project implementation status report revealed that the CDF management had identified and allocated funds amounting to Kshs.148,938,682 for development projects during the year but incurred actual expenditure of Kshs.97,389,744 as analyzed below:

Project Category	No. of Projects Budgeted	No. Completed	No. On-going	Projects not started	Budget Amount Kshs.	Actual Expenditure Kshs.	Variance Kshs.
Primary Schools	29	9	8	12	50,900,000	36,151,725	14,748,275
Secondary Schools	14	5	6	3	26,841,093	15,845,970	10,995,123
Tertiary Institutions	2	0	0	2	2,000,000	0	2,000,000
Security	16	3	1	12	21,900,000	5,000,000	16,900,000
Emergency	0	0	0	0	7,776,924	3,150,000	4,626,924
Sports	1	0	1	0	3,644,610	3,563,792	80,818
Bursary	4	3	0	1	32,231,445	31,014,465	1,216,980
Environment	1	0	1	0	3,644,610	2,663,792	980,818
<b>Total</b>	<b>67</b>	<b>20</b>	<b>17</b>	<b>30</b>	<b>148,938,682</b>	<b>97,389,744</b>	<b>51,548,938</b>

Further, the NG-CDF committee had budgeted to undertake sixty-seven projects, out of which, twenty projects were completed, seventeen were on going while thirty had not commenced. Failure to fully implement planned projects may have impacted negatively on service delivery to the residents of Thika Town Constituency.

# 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. Unexplained Provisional Sum

Disclosed under Note 6 to the financial statements on transfers to other government units is an expenditure of Kshs.36,151,725 in respect of transfers to primary schools, which includes an amount of Kshs.1,000,000 disbursed to Mugumoini Primary School for construction of a laboratory. Records indicate that the contract was awarded to a construction firm at a sum of Kshs.1,200,000. However, the Bill of Quantities for the works included provisional a sum of Kshs.200,000, which was not itemized.

As a result, the propriety of the provisional sum paid to the contractor for the construction of a laboratory could not be confirmed.

### 2. Poor Workmanship and Incomplete Works at Various Primary Schools

Disclosed under Note 6 to the financial statements on transfers to other government units is an expenditure of Kshs.36,151,725 in respect of transfers to primary schools, which includes disbursements totalling Kshs.9,900,000 for four projects during the year ended 30 June, 2019.

A physical verification of the projects revealed poor workmanship and incomplete works as indicated in the table below:

No.	Project's Name	Amount Disbursed Kshs.	Activity	Remarks
1	Thika Primary School for the Blind	2,000,000	Construction of perimeter wall.	Visible cracks on the wall (poor workmanship).
2	Ngoliba Primary School	2,100,000	Construction of water channel-piping, storage tank of 20,000 litres and construction of kitchen facility and compound lighting.	Installation of water storage tank, construction of kitchen and lighting in school compound not done.
3	General Kago Primary School	3,000,000	Face-lifting-repainting, wall repairs and recarpeting.	Visible cracks on the wall, a sign of poor workmanship.
4	Umoja Primary School	2,800,000	Construction of kitchen and perimeter wall.	Provisional sum of Kshs.150,000 not accounted for.
	<b>Total</b>	<b>9,900,000</b>		

As a result, the value for money for the expenditure of Kshs.9,900,000 incurred on the projects could not be confirmed.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**23 September, 2021**

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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019	2017-2018
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	111,284,483.15	71,853,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	94,000	387,000
<b>TOTAL RECEIPTS</b>		<b>111,378,483</b>	<b>72,240,447</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,542,477	1,443,522
Use of goods and services	5	9,197,840	6,354,123
Transfers to Other Government Units	6	51,997,695	34,948,275
Other grants and transfers	7	45,392,050	23,260,500
Acquisition of Assets	8	-	-
Other Payments	9	4,669,257	-
<b>TOTAL PAYMENTS</b>		<b>112,799,319</b>	<b>66,006,420</b>
<b>SURPLUS/DEFICIT</b>		<b>(1,420,836)</b>	<b>6,234,027</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-THIKA TOWN Constituency financial statements were approved on 23/9 2019 and signed by:



Fund Account Manager  
 Name: JOAN KOECH



Sub-County Accountant  
 Name: PETER KAMAU  
 ICPAK Member Number: R/4903

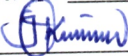


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**THIKA TOWN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

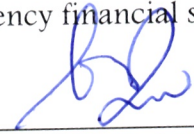
	Note	2018-2019 ksh	2017-2018 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	10,495,755	11,916,591
Cash Balances (cash at hand)	10B		-
<b>Total Cash and Cash Equivalents</b>		<b>10,495,755</b>	<b>11,916,591</b>
Accounts Receivables - Outstanding Imprests	11		-
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,495,755</b>	<b>11,916,591</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables - Retention	12		
<b>Net Financial Position</b>		<u><b>10,495,755</b></u>	<u><b>11,916,591</b></u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	11,916,591	5,682,564
Surplus/Defict for the year		-1,420,836	6,234,027
Prior year adjustments	14		-
<b>NET FINANCIAL POSITION</b>		<u><b>10,495,755</b></u>	<u><b>11,916,591</b></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-THIKA TOWN Constituency financial statements were approved on 23/9 2019 and signed by:

  
 \_\_\_\_\_

Fund Account Manager

Name: JOAN KOECH

  
 \_\_\_\_\_

Sub-County Accountant

Name: PETER KAMAU

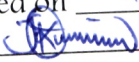
ICPAK Member Number: 214903

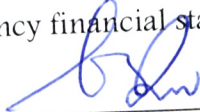
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 THIKA TOWN CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

		2018-2019	2017-2018
Receipts for operating income			
Transfers from CDF Board	1	111,284,483	71,853,447
Other Receipts	3	94,000	387,000
		<b>111,378,483</b>	<b>72,240,447</b>
Payments for operating expenses			
Compensation of Employees	4	1,542,477	1,443,522
Use of goods and services	5	9,197,840	6,354,123
Transfers to Other Government Units	6	51,997,695	34,948,275
Other grants and transfers	7	45,392,050	23,260,500
Other Payments	9	4,669,257	-
		<b>112,799,319</b>	<b>66,006,420</b>
Adjusted for:			
Adjustments during the year	14		-
		<b>(1,420,836)</b>	<b>6,234,027</b>
Net cash flow from operating activities			
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
		<b>(1,420,836)</b>	<b>6,234,027</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
Cash and cash equivalent at BEGINNING of the year	13	<u>11,916,591</u>	<u>5,682,564</u>
Cash and cash equivalent at END of the year		<u><b>10,495,755</b></u>	<u><b>11,916,591</b></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-THIKA TOWN Constituency financial statements were approved on 23/9 2019 and signed by:

  
 Fund Account Manager  
 Name: JOAN KOECH

  
 Sub-County Accountant  
 Name: PETER KAMAU  
 ICPAK Member Number: 214903

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	69,175,083	178,215,959	123,201,074	55,014,885	69.1%
Proceeds from Sale of Assets			-			
Other Receipts		-	-	94,000	(94,000)	
<b>TOTAL RECEIPTS</b>	<b>109,040,876</b>	<b>69,175,083</b>	<b>178,215,959</b>	<b>123,295,074</b>	<b>54,920,885</b>	<b>69.2%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,917,440	2,715,445	4,632,885	1,542,477	3,090,408	33.3%
Use of goods and services	7,896,239	2,302,545	10,198,784	9,197,840	1,000,944	90.2%
Transfers to Other Government Units	38,995,124	47,292,522	86,287,646	51,997,695	34,289,950	60.3%
Other grants and transfers	60,232,074	10,026,058	70,258,132	45,392,050	24,866,082	64.6%
Acquisition of Assets	-	1,000,000	1,000,000		1,000,000	
Other Payments		5,838,513	5,838,513	4,669,257	1,169,256	
<b>TOTAL</b>	<b>109,040,876</b>	<b>69,175,083</b>	<b>178,215,959</b>	<b>112,799,319</b>	<b>65,416,640</b>	<b>63.3%</b>

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

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Only 69% of the allocated amount was received by the end of the financial year thus translating to underutilization of funds in all the budgeted items.
- ii. The changes between the original budget and the final budget is as a result of balance brought forward amounting to 54,784,483.15 and also a reallocation of 2,500,000 . AIA for 17/18 amounting to 387,000.

The NGCDF-THIKA TOWN Constituency financial statements were approved on 23/9 2019 and signed by:



Fund Account Manager  
Name: JOAN KOECH



Sub-County Accountant  
Name: PETER KAMAU  
ICPAK Member Number: 214903

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	43,646	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,917,440		1,917,440	1,542,477	374,963
1.2 Committee allowances	2,200,000	4,019,343	6,219,343	4,406,000	1,813,343
1.3 Use of goods and services	2,425,013		2,425,013	2,415,262	9,751
	6,542,453	4,019,343	10,561,796	8,363,739	2,198,057
2.0 Monitoring and evaluation			-		-
2.1 Capacity building	1,500,000		1,500,000	679,955	820,045
2.2 Committee allowances	1,500,000		1,500,000	918,520	581,480
2.3 Use of goods and services	271,226	792,178	1,063,404	778,103	285,301
	3,271,226	792,178	4,063,404	2,376,578	1,686,826
3.0 Emergency	5,738,993	5,343,691	11,082,684		8,632,684
3.1 Primary Schools			-	2,000,000	(2,000,000)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY**

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

3.2 Secondary schools			-	450,000	(450,000)
3.3 Tertiary institutions			-		-
3.4 Security projects			-	2,450,000	(2,450,000.00)
4.0 Bursary and Social Security			-		-
4.1 Primary Schools			-		-
4.2 Secondary Schools	18,000,000	947,446	18,947,446	22,240,500	(3,293,054)
4.3 Tertiary Institutions	8,500,000	1,000,000	9,500,000	8,281,965	1,218,035
4.4 Universities			-		-
4.5 Social Security	4,731,445		4,731,445	312,000	4,419,445
	31,231,445	1,947,446	33,178,891	30,834,465	2,344,426
5.0 Sports			-		-
Constituency Sports tournament	2,180,818	1,463,792	3,644,610	3,563,792	80,818
			-		-
			-		-
6.0 Environment	2,180,818	1,463,792	3,644,610	2,663,792	980,818
6.1			-		-
6.2			-		-
6.3			-		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KENYA - KENYA TOWN CONSTITUENCY  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

7.0 Primary Schools Projects					
Komo Primary School	1,000,000	500,000	1,500,000	500,000	1,000,000
Githima Primary School	2,000,000		2,000,000		2,000,000
Gatuanyaga Primary School	3,000,000		3,000,000		3,000,000
Matathia Primary School	2,000,000		2,000,000		2,000,000
Mountain view primary school	1,000,000	2,000,000	3,000,000	2,000,000	1,000,000
General Kago Primary School	3,000,000		3,000,000	3,000,000	-
Kimuchu Primary School	2,000,000	500,000	2,500,000	2,000,000	500,000
Kiboko Primary Schhol	500,000	2,500,000	3,000,000	2,500,000	500,000
Athena Primary School	1,500,000		1,500,000	1,500,000	-
Munyu Primary School	1,300,000		1,300,000	1,300,000	-
Powerline Primary School	2,300,000		2,300,000		2,300,000
Kenyatta Harambee Primary School	3,000,000	500,000	3,500,000	500,000	3,000,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY**

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

Ngoliba Primary School		2,586,347	2,586,347	2,551,725	34,622
Mugumoini Primary School		1,200,000	1,200,000	1,200,000	-
Kilimambogo Primary School		1,500,000	1,500,000	1,500,000	-
Ndula Primary School		2,000,000	2,000,000	2,000,000	-
Kiganjo Primary School		1,500,000	1,500,000	1,500,000	-
St. Patrick Special School		2,500,000	2,500,000	2,500,000	-
Gatumaini Primary School		1,500,000	1,500,000	1,500,000	-
Magana Primary School		1,500,000	1,500,000	1,500,000	-
Barracks Primary School		1,500,000	1,500,000	1,500,000	-
Garissa Road Primary School		2,000,000	2,000,000	2,000,000	-
Thika School for the blind		2,000,000	2,000,000	2,000,000	-
Thika Primary School		1,500,000	1,500,000	1,500,000	-
Umoja Primary School		2,300,000	2,300,000	2,300,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY**

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

Chania girls High School			-		-
Ndula Secondary School		2,000,000	2,000,000		2,000,000
Queen of Rosary School			-	2,500,000	(2,500,000)
Karibaribi Mixed Secondary school		2,345,970	2,345,970	2,345,970	-
Ngoliba Secondary School		2,100,000	2,100,000	2,100,000	-
	16,395,123	13,719,980	30,115,103	15,845,970	14,269,133
<b>9.0 Tertiary institutions Projects</b>					
Wafeni Polytechnic		1,000,000	1,000,000		1,000,000
Kimuchu Polytechnic		1,000,000	1,000,000		1,000,000
		2,000,000	2,000,000.00	-	2,000,000.00
<b>10.0 Security Projects</b>					
Ngoliba Chiefs Office	2,300,000	500,000	2,800,000		2,800,000
D.C.C's office - Thika East Sub county	1,000,000		1,000,000		1,000,000
DEO Thika East	1,200,000		1,200,000	1,200,000	-
Munyu Police Post	1,500,000		1,500,000		1,500,000
Deputy administration Police Commander Thika	1,500,000		1,500,000		1,500,000

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

	22,600,000	29,586,347	52,186,347	36,851,725	15,334,622
8.0 Secondary Schools Projects (List all the Projects)					
Munyu Mixed Secondary School	400,000		400,000	400,000	-
Munyu Girls secondary School	2,000,000		2,000,000		2,000,000
Gatuanyaga Mixed Day Secondary school	2,000,000		2,000,000		2,000,000
Mbagathi Mixed Secondary School	2,500,000	3,000,000	5,500,000	5,500,000	-
Maguguni Secondary School	2,500,000		2,500,000		2,500,000
Komo Secondary School	2,000,000		2,000,000		2,000,000
Thika Girls Karibaribi Secondary School	1,000,000	1,274,010	2,274,010		2,274,010
Thika High School	1,000,000		1,000,000		1,000,000
Thika Garrison Secondary School	1,000,000		1,000,000		1,000,000
Kimuchu Secondary School	1,995,123	3,000,000	4,995,123	3,000,000	1,995,123

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

West Sub-County(Kiang'Ombe)					
Divisional Police Headquarters Thika	500,000		500,000		500,000
Chief Biashara Location office	500,000		500,000		500,000
Ngoingwa Police post	3,000,000		3,000,000		3,000,000
Chief Gatiiguru Office	1,000,000		1,000,000		1,000,000
Thika Police Headquarters	1,500,000		1,500,000		1,500,000
Komo Police Post	1,400,000		1,400,000		1,400,000
Githima Police Post	1,000,000		1,000,000		1,000,000
The deputy Chief commissioner - Thika West sub county office	2,500,000	1,900,001	4,400,001	3,200,000	1,200,001
Kamenu Sub location chiefs' office		600,000		600,000	(600,000)
	18,900,000	3,000,001	21,900,001	5,000,000	16,900,001
11.0 Acquisition of assets					-
11.1 Motor Vehicles (including motorbikes)					-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY**

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

11.2 Construction of CDF office						-
11.3 Purchase of furniture and equipment						-
11.4 Purchase of computers						-
11.5 Purchase of land						-
12.0 Others					3,500,000	(0)
12.1 Strategic Plan		3,500,000	3,500,000		1,169,256	1,169,258
12.2 Innovation Hub		2,338,514	2,338,514			
					112,799,319	65,416,640
12.2	109,040,875	69,175,083	178,215,959			

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

**IX. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-THIKA TOWN 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.

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

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**Tax Receipts**

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

**Transfers from the Exchequer**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

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

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017-2018
		Kshs	Kshs
Normal Allocation	AIE NO. 5322	2,500,000	
	AIE NO 5362	54,784,483	
	AIE NO.30123	10,000,000	5,500,000
	AIE NO. 7488	8,000,000	28,448,275
	AIE NO. 5485	12,000,000	37,905,172
	AIE NO. 42848	11,000,000	-
	AIE NO 47057	13,000,000	-
Conditional grants		-	-
Receipt from other Constituency			-
<b>TOTAL</b>		<b>111,284,483</b>	<b>71,853,447</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	94,000	387,000
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	<b>94,000</b>	<b>387,000</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2017-2018	
	Kshs	Kshs
Basic wages of contractual employees	1,216,917	1,402,172
Basic wages of casual labour	213,000	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	34,800	28,950
Employer contribution to NSSF	77,760	12,400
Gratuity-contractual employees	-	-
<b>TOTAL</b>	<b>1,542,477</b>	<b>1,443,522</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

Description	2018-2019	2017-2018
	Ksh	Kshs
Utilities, supplies and services	570,720	764,374
Electricity	-	-
Water & sewerage charges	-	17,311
Office rent	1,050,000	
Communication, supplies and services	76,320	4,000
Domestic travel and subsistence		-
Printing, advertising and information supplies & services	170,068	200,000
Rentals of produced assets		
Training expenses	679,955	-
Hospitality supplies and services		
Other committee expenses	918,520	1,367,130
Committee allowance	4,406,000	1,693,000
Insurance costs	128,666	160,780
Specialised materials and services		-
Office and general supplies and services	487,319	1,505,917
Fuel , oil & lubricants	479,369	\
Other operating expenses	230,903	509,916
Bank service commission and charges		81,485
Security operations		-
Routine maintenance - vehicles and other transport equipment		50,210
Routine maintenance- other assets		-
<b>TOTAL</b>	<b>9,197,840</b>	<b>6,354,123</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to Primary schools	36,151,725	26,948,275
Transfers to Secondary schools	15,845,970	8,000,000
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	-
<b>TOTAL</b>	<b>51,997,695</b>	<b>34,948,275</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary -Secondary	22,420,500	16,770,500
Bursary -Tertiary	8,281,965	3,470,000
Bursary-Special schools	312,000	520,000
Mocks & CAT	-	-
Water	-	-
Food security	-	-
Electricity	-	-
Security	5,000,000	-
Roads and Bridges	-	-
Sports	3,563,792	500,000
Environment	2,663,792	500,000
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	3,150,000	1,500,000
<b>TOTAL</b>	<b>45,392,050</b>	<b>23,260,500</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
<b>TOTAL</b>	-	-

**9. OTHER PAYMENTS**

<b>9 Other Payments</b>		
specify ( strategic plan)	3,500,000	-
specify (innovation hubs)	1,169,257	-
specify	-	-
<b>TOTAL</b>	<b>4,669,257</b>	<b>-</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity Bank Thika branch</i> <i>A/C No: 0090261620323</i>	<i>A/C</i> <i>no.90261620323</i>	10,495,755	11,916,591
<b>10B: CASH IN HAND)</b>			
		2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		0	0
Location 2		0	0
Location 3		0	0
Other receipts (specify)		0	0
		0	0
<b>TOTAL</b>		0	0

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered	Balance (30/6/2019)
		Kshs	Kshs	Kshs
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0

12A. RETENTION

Supplier/Contractor	PV No.	2018-2019	2017-2018
TOTAL			

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

**12B. STAFF GRATUITY OUTSTANDING**

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**13. BALANCES BROUGHT FORWARD**

	2018-2019	2017-2018
	Kshs (1/7/2018)	Kshs (1/7/2017)
Bank accounts	11,916,591	5,682,564
Cash in hand		-
Imprest		-
<b>TOTAL</b>	<b>11,916,591</b>	<b>5,682,564</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0
	<u>0</u>	<u>0</u>

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017-2018
	KSH	KSH
Compensation of Employees	3,090,408	2,750,273
Use of goods and services	1,000,944	3,646,296
Transfers to Other Government Units	34,289,950	44,797,695
Other grants and transfers	24,866,082	11,781,296
Acquisition of Assets	1,000,000	
Other Payments	1,169,256	5,838,514
<b>Total</b>	<b>65,416,640</b>	<b>68,814,074</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	31,835,738.22	37,979,554.98
<b>TOTAL</b>	<b>31,835,738.22</b>	<b>37,979,554.98</b>

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

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
10.					
11.					
12.					
Sub-Total					
Grand Total					

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

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
		<b>Sub-Total</b>				
<b>Middle Management</b>						
4.						
5.						
6.						
		<b>Sub-Total</b>				
<b>Unionisable Employees</b>						
7.						
8.						
9.						
		<b>Sub-Total</b>				

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs'000)**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Others ( <i>specify</i> )						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		3,090,408	2,715,445	
Use of goods & services		1,000,944	2,302,545	
Amounts due to other Government entities		34,289,950	47,292,523	
1.PRIMARY SCHOOLS				
NDULA PRIMARY	2 Classrooms construction		2,000,000.00	
MAGANA PRIMARY	ablution block Construction		1,500,000.00	
BARRACKS PRIMARY	Ablution Block Construction		1,500,000.00	
KIGANJO PRIMARY	Ablution Block Construction		1,500,000.00	
ST PATRICK SPECIAL SCHOOL	Dormitory Construction		2,500,000.00	
THIKA PRIMARY SCHOOL	Ablution Block Construction		1,500,000.00	
UMOJA PRIMARY SCHOOL	Ablution Block Construction and fencing		2,300,000.00	
KILIMAMBOGO PRIMARY SCHOOL	Ablution Block Construction		1,500,000.00	
NGOLIBA PRIMARY SCHOOL	Channelling water		2,500,000.00	
GARISSA ROAD PRIMARY	ablution block and kitchen		2,000,000.00	
KIBOKO PRIMARY SCHOOL	Facelift		2,500,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
GATUMAINI PRIMARY SCHOOL	one classroom construction		1,500,000.00	
THIKA PRIMARY SCHOOL FOR BLIND	perimeter wall		2,000,000.00	
KOMO PRIMARY	Fencing	1,000,000.00	500,000.00	
GITHIMA PRIMARY SCHOOL	1 Classroom and fencing	2,000,000.00		
GATUANYAGA PRIMARY SCHOOL	Construction of 3 classrooms to completion	3,000,000.00		
POWERLINE PRIMARY SCHOOL	2 Classrooms construction	2,300,000.00		
MATATHIA PRIMARY SCHOOL	pipng of water to the school, water tank and gutters	2,000,000.00		
MOUNTAIN VIEW PRIMARY SCHOOL	Construction of 1 classroom to completion	1,000,000.00	2,000,000.00	
KENYATTA HARAMBEE PRIMARY SCHOOL	construction of 1 computer room, gutters	3,000,000.00	500,000.00	
KIMUCHU PRIMARY SCHOOL	construction of 2 classrooms to completion	2,000,000.00	500,000.00	
GENERAL KAGO PRIMARY SCHOOL	Renovations	3,000,000		

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

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
KIBOKO PRIMARY SCHOOL	Painting	500,000		
ATHENA PRIMARY SCHOOL	Fencing	1,500,000		
MUNYU PRIMARY SCHOOL	Water channelling	1,300,000		
SECONDARY SCHOOLS				
NGOLIBA SECONDARY SCHOOL	channelling water		2,100,000.00	
KARIBARIBI SECONDARY SCHOOL	construction of toilet and completion of lab		2,345,970.30	
MUNYU MIXED SEC SCH	Lighting	400,000		
MUNYU GIRLS SECONDARY SCHOOL	Construction of 2 classrooms to completion	2,000,000.00		
GATUANYAGA MIXED DAY SECONDARY SCHOOL	Construction of 2 NO of classrooms	2,000,000.00		
MBAGATHI MIXED SECONDARY SCHOOL	Construction of 1 twin laboratory to completion.	2,500,000.00	3,000,000.00	
MAGUGUNI SECONDARY SCHOOL	Construction of a 1 twin laboratory to completion	2,500,000.00		
KOMO SECONDARY SCHOOL	Construction of a staff house	2,000,000.00		
THIKA GIRLS KARIBARIBI SECONDARY SCHOOL	Construction of 1 septic tank	1,000,000.00		

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

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
THIKA HIGH SCHOOL	Purchase of cabros along the school driveway	1,000,000.00		
THIKA GARRISSON SECONDARY SCHOOL	Construction of 1 classroom to completion	1,000,000.00		
KIMUCHU SECONDARY SCHOOL	Construction of 1 laboratory (structure)	1,995,123.00	3,000,000.00	
TERTIARY SCHOOLS				
WAFENI POLYTECHNIC	Renovations		1,000,000.00	
KIMUCHU POLITECHNIC	Renovations		1,000,000.00	
SUB TOTAL				
Sub-Total		38,386,475	52,610,513	
Amounts due to other grants and other transfers		24,866,082	10,026,058	
1.Bursary		3,271,226.26	2,215,780.00	
2.Emergency		3,838,993.45	3,637,931.00	

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

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
3. Security Projects				
NGOLIBA CHIEFS OFFICE	Construction of chiefs office ,fencing , furnishing	2,300,000.00		
D.C.C's OFFICE THIKA EAST SUB-COUNTY	Purchase Of Office Furniture Thika East Divison	1,000,000.00		
DEO THIKA EAST	Purchase Of Furniture, And Renovation Of New Offices	1,200,000.00		
KOMO POLICE POST	Construction of the chiefs office	1,400,000.00		
MUNYU POLICE POST	Construction of the police station	1,500,000.00		
GITHIMA POLICE POST	Renovation of the offices	1,000,000.00		
THE DEPUTY COUNT COMMISSINER THIKA WEST SUBCOUNTY	Office Refurbishment, Renovation of the DCC'S wing And Landscaping of the muddy compound	2,500,000.00	1,900,000.00	
DEPUTY ADMINISTRATION POLICE COMMANDER THIKA WEST SUB-COUNTY(KIANG'OMBE)	Construction of 1 police post	1,500,000.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – THIKA TOWN CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
DIVISIONAL POLICE HEADQUARTERS THIKA-MAKONGENI POLICE STATION	Construction Of Septic Tank And 2 door Toilets	500,000.00		
THIKA POLICE HEADQUARTERS	Construction of a toilet 1 door for the OCPD with and landscaping	1,500,000.00		
CHIEF BIASHARA LOCATION OFFICE	Renovation	500,000.00		
NGOINGWA POLICE POST	Construction of a police post to completion	3,000,000.00		
CHIEF GATHIGURU OFFICE	Construction of the chiefs office	1,000,000.00		
4.CONSTITUENCY SPORTS TOURNAMENT	Carry out Constituency Sports activities	80,817.52	1,463,792.20	
5.ENVIRONMENT ACTIVITIES	Tree nursery and tree planting	980,817.52	1,463,792.20	
	Sub-Total	24,866,082	10,026,058	
	Sub-Total	63,252,557	62,636,571	
Acquisition of assets		1,000,000	1,000,000	
Others ( <i>specify</i> )				

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

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Innovation hubs		1,169,286	5,838,513	
Sub-Total		2,169,286	6,838,513	
Grand Total		65,416,640	69,175,083	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

	Historical cost b/f (Kshs) 2018/2019	Addition during the year	Disposal during the year	Historical cost b/f (Kshs) 2017/2018
Land				-
Buildings and structures				-
Transport equipment	5,750,000			5,750,000
Office equipment, furniture and fittings	421,320			421,320
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets	38,194			38,194
<b>Total</b>	<b>6,209,514</b>			<b>6,209,514</b>

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

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	BANK	ACCOUNT NUMBER	Bank Balance	Bank Balance
			18/19	17/18
QUEEN OF ROSARY PRIMARY SCHOOL	EQUITY	0090276492237		3,957,890.00
KISIWA PRIMARY SCHOOL	EQUITY	0340276638540		2,952,915.00
MUGUMOINI PRIMARY SCHOOL	EQUITY	0090270629252		2,465,338.66
ST PATRICK PRIMARY SCHOOL	EQUITY	0090266415920		2,012,639.40
NGOLIBA PRIMARY SCHOOL	EQUITY	0090276488035		1,899,665.12
BROADWAY HIGH SCHOOL	EQUITY	0090266417700		2,238,965
JAMHURI PRIMARY SCHOOL	EQUITY	0090276504985		2,941,670
KAMENU PRIMARY SCHOOL	EQUITY	0090270692228		1,500,274.00
NDULA SECONDARY SCHOOL	EQUITY	0090266416142		2,246,089.00
NDULA PRIMARY	EQUITY	0340277820063	1,969,820.00	
KOMO PRIMARY SCHOOL	KCB	1241375739	659,000.00	
MAGANA PRIMARY	KCB	1243249064	1,498,975	
KENYATTA PRIMARY	KCB	1246279576	498,975	
BARRACKS PRIMARY	EQUITY	0090271562587	1,768,404.05	
KIGANJO PRIMARY SCHOOL	EQUITY	0090270583760	1,442,820	
KIMUCHU PRIMARY	EQUITY	0090265966907	570,006.50	
MOUNTAIN VIEW PRIMARY	EQUITY	0090265412963	2,001,301.20	
ST PATRICK SPECIAL SCHOOL	EQUITY	0090277813316	2,498,291	
THIKA PRIMARY SCHOOL	EQUITY	340170649841	1,464,659.42	
UMOJA PRIMARY	EQUITY	0090277824620	2,492,700.00	
GARISSA ROAD PRIMARY	EQUITY	0090276386354	3,255,105.50	2,954,335
KIBOKO PRIMARY	EQUITY	0090262644050	75,546.00	

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

GATUMA-INI PRIMARY SCHOOL	KCB	1242863214	1,498,975	
THIKA FOR THE BLIND	EQUITY	0090277821086	1,936,705.00	
GENERAL KAGO PRIMARY	EQUITY	0090277368743	795,283.90	3,000,000.00
MUNYU PRIMARY	EQUITY	0090277272511	961,586.00	1,450,930.80
ATHENA PRIMARY SCHOOL	EQUITY	0090276546823	122,300.30	2,951,890.00
NGOLIBA SECONDARY	EQUITY	0090266406621	6,045,739.00	3,945,739.00
MBAGATHI SECONDARY	KCB	1242853065	2,674,581.00	
KIMUCHU SEC SCHOOL	EQUITY	1242853065	151,521.95	
KARIBARIBI SECONDARY SCHOOL	EQUITY	0090262351616	685,874.75	
DCC THIKA WEST	EQUITY	009027858922	1,368,400.00	
KAMENU SUB LOCATION	EQUITY	1710278612452	553,380.00	
THIKA TOWN CONSTITUENCY ENVIRONMENT COMMITTEE	EQUITY	0090262485126	1,464,714.20	807,332.00
THIKA TOWN CONSTITUENCY SPORTS COMMITTEE	EQUITY	0090262485165	1,504,984.20	653,882.00
<b>TOTAL</b>			<b>31,835,738.22</b>	<b>37,979,554.98</b>

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

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Under absorption of overall budget and delay in projects implementation	Delay in the disbursement of funds which translated to delay in projects implementation		Resolved	

