 REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 NOV 2021	DAY:
TABLED BY: L.O.M	OF
CLERK-AT THE-TABLE: Getrude Chebet	

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -OTHAYA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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.

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF OTHAYA Constituency Headquarters

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

(f) NG CDF OTHAYA Contacts

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

(g) NG CDF OTHAYA Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

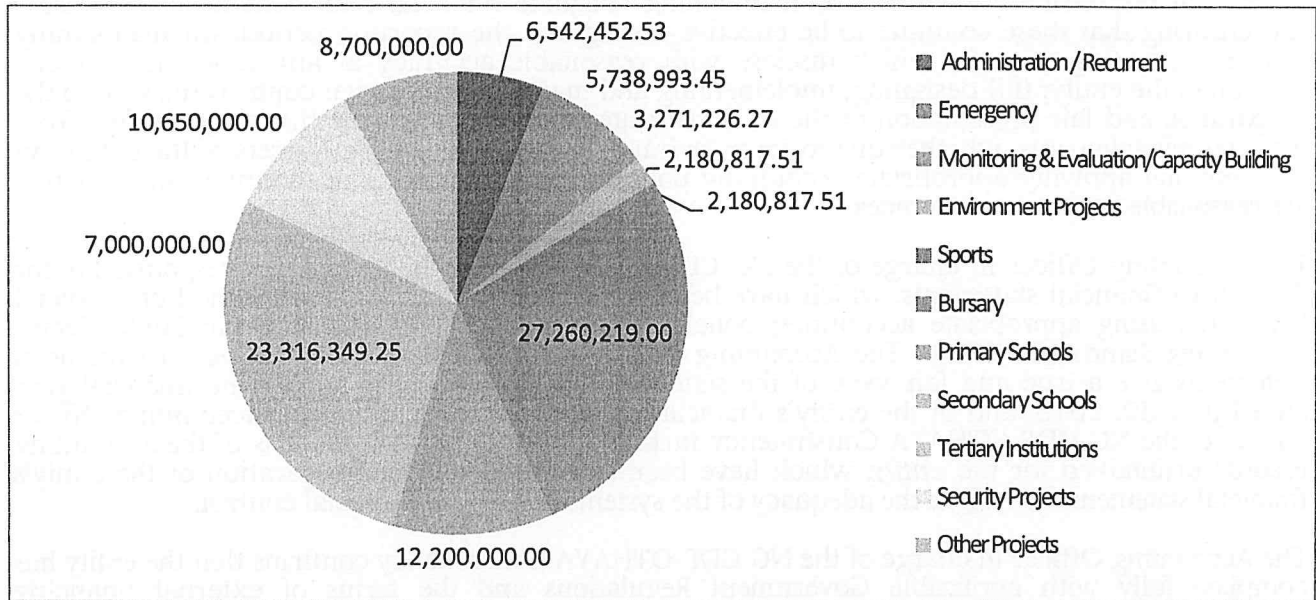
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

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

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

2018/2019 BUDGET



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

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

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

Muthoga Ngera

CHAIRMAN NG CDF COMMITTEE

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

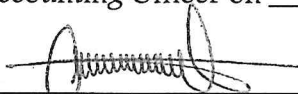
The Accounting Officer in charge of the NG CDF-OTHAYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019.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

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

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

Approval of the financial statements

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



Fund Account Manager
Mburu Ngugi



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

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Transfers to Primary Schools

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

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

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

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

2.0 Security Projects

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

2.1 Unimplemented Security Projects

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

2.2 Unutilized Security Projects

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

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

2.3 Witima AP Lines Project

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

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

3.0 Stalled Projects

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

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

3.2 Construction of Modern Toilets at Mumbu-ini Primary School

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Fund to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

09 November, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG CDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019


III. STATEMENT OF RECEIPTS AND PAYMENTS

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

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



Fund Account Manager
Mburu Ngugi

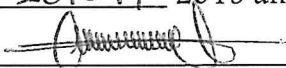


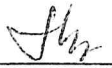
Sub-County Accountant
Duncan M Kairira
ICPAK Member Number: 19439

IV. STATEMENT OF ASSETS AND LIABILITIES

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

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


Fund Account Manager
Mburu Ngugi


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

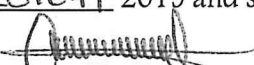
Reports and Financial Statements


For the year ended June 30, 2019

V. STATEMENT OF CASHFLOW

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

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


Fund Account Manager
Mburu Ngugi


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

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

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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

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

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

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



Fund Account Manager
Mburu Ngugi



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

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

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

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

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

7. OTHER GRANTS AND OTHER PAYMENTS

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

OTHAYA CONSTITUENCY

Reports and Financial Statements

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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 and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

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

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OTHAYA CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Gideon Karimi Wachira	15,290.44	-
Joyce Njeri Njagi	201,172.64	-
Paul Wahome Kanyi	179,959.34	-
Martin Wamugunda Thuo	89,261.09	-
Lucy Nyambura Gatutha	89,261.09	-
Stanley Waichigo Nderitu	133,659.60	-
Add as appropriate		
Total	649,009.80	-

[Provide short appropriate explanations as necessary]

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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13. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

14.A PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	2,229,040	-
total	2,229,040	-

14.B

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

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

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

15.4: PMC account balances (See Annex 5)

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - 9THAYA CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OTHAYA CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KATHAYA CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - UTHAYA CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 OTHAYA CONSTITUENCY
 Reports and Financial Statements
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

OTHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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)
Other letter					
1	Use of Goods and services- Imprest management	This has been noted and will be rectified moving forward	FAM	Resolved	
2	Bursary awards and disbursements	The committee is coming up with a bursary policy	NG-CDFCs and FAM	Resolved	

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

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

Reports and Financial Statements

For the year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame (Period within you expect the issue to be resolved)
Other Matter					
1	Use of Goods and services- Imprest management	This has been noted and will be rectified moving forward	FAM	Resolved	
2	Bursary awards and disbursements	The committee is coming up with a bursary policy	NG-CDFCs and FAM	Resolved	

