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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 MAR 2023	DAY: Thursday
TABLED BY	Deputy Majority party leader
CLERK-AT THE-TABLE:	Toyle Lemerelle

THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2019



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

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

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

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For the year ended June 30, 2019

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 OIKALOU 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	Ludovick Ngera
2.	Sub-County Accountant	Monicah Gikeri
3.	Chairman NGCDFC	Simon Nduati
4.	Member NGCDFC	John Kariuki

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -OLKALOU 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) NGCD OIKALOU Constituency Headquarters

P.O. Box 402-20303 Olkalou
Wariire Building
Olkalou-Nakuru Road
Nyandarua, KENYA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF OLKALOU Constituency Contacts

Telephone: (254) 0722377223
E-mail: cdf.OLKALOU@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF OLKALOU Constituency Bankers

Equity Bank
Olkalou Branch
Po box 215-20303
Olkalou

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
OLKALOU CONSTITUENCY
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For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

As at the close of the financial year the constituency had only received half of the annual allocation ie.ksh.54million.Out of this amount ksh.20million went to bursaries,ksh.10million went to primary school desks,ksh13million went to other schools projects while the balance was share disproportionately among administration,Emergency and Monitoring kitty.Apart from bursary,all other projects didn't take off during the financial year.

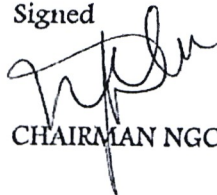
As an office,our key achievement for the financial year was distribution of bursaries to over 5000 students.

Looking into the future,NGCDF Board should always aim at dispatching the funds to the constituencies within three months into the financial year.

Secondly,i kindly urge the Board to re-look into the requirement of minimum balance of ksh.10million credit balance in the cdf main account before release of the second tranche funds.A number of factors will always make this item unachievable through normal processes.Such issue as unpresented current bursary cheques,CIH funds,Audit fee,pmc wrangles forcing office to withhold written cheques,monitoring and emergency funds,are some examples.

In this regard,we kindly request for consideration of the explanations given and the cashbook balances attached to the funds request.To me this will eliminate opening of parallel accounts just to achieve the required balance.

Signed



CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
OLKALOU 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, 2013 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.

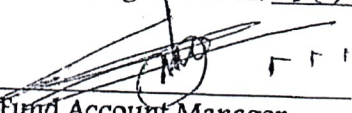
The Accounting Officer in charge of the NGCDF-OLKALOU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. 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.

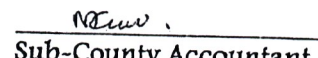
The Accounting Officer in charge of the NGCDF-OLKALOU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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 NGCDF-OLKALOU 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-OLKALOU 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

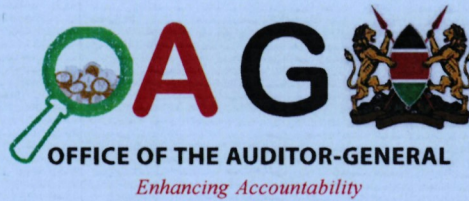
The NGCDF-OLKALOU Constituency financial statements were approved and signed by the Accounting Officer on 23/7/2019


Fund Account Manager
Name: Ludovick Ngera


Sub-County Accountant
Name: Monica Gikeri
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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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 - OLKALOU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Olkalou Constituency set out on pages 6 to 37, which comprise of the statement of assets and liabilities as at 30 June, 2019, 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Olkalou Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the 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 Qualified Opinion

1. Inaccuracy in Transfers from NGCDF Board

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects transfers from the NGCDF Board totalling to Kshs.33,379,310. However, the summary statement of appropriation - recurrent and development combined reflects actual transfers from the NGCDF Board totalling to Kshs.56,663,403 resulting in an unexplained and unreconciled variance of Kshs.23,284,093.

Consequently, the accuracy, completeness and validity of the transfers from the NGCDF Board amount of Kshs.33,379,310 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

2. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and payments totalling to Kshs.42,017,259. The balance includes bursaries amounting to Kshs.32,379,500 which were not supported by details such as student's name, admission numbers, school, and amounts disbursed. Further, there was no evidence of existence of a Bursary Policy and a Bursary Committee.

Consequently, the accuracy, completeness and validity of bursaries totalling to Kshs.32,379,500 for the year ended 30 June, 2019 could not be confirmed.

3. Other Unsupported Payments

Expenditure amounting to Kshs.22,860,359 whose details are as tabulated below were unsupported: -

Expenditure Item	Amount (Kshs.)	Observation
Bursary Committee-Administrative Cost	12,000,000	-The expenditure was in excess of allowable 5% of allocated amount; and -Schedules and expenditure returns were not provided.
Sports Projects	1,007,759	-Schedules and expenditure returns were not provided.
Roads and Bridges Projects	5,900,000	-Schedules and expenditure returns were not provided. -Location of the projects were not provided to ease physical verification.
Use of Goods and Services	5,592,950	-Supporting documents were not provided.
Total	22,860,359	

Consequently, the accuracy, validity and completeness of expenditure totalling to Kshs.22,860,359 for the year ended 30 June, 2019 could not be confirmed.

4. Unsupported Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.11,898,715. However, the certificate of bank balance, bank reconciliation statements and the cash book provided were for a period of five (5) months (February to June, 2019) instead of the entire financial year.

Further, the Fund operated four (4) bank accounts without the approval of the Constituency Committee and NGCDF Board. In addition, the accounts' bank reconciliation statements, certificates of bank balance and cash books were not provided and the account balances have not been disclosed in the financial statements.

Consequently, the accuracy, completeness and validity of the reported bank balances totalling to Kshs.11,898,715 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

5. Unsupported Committee Account Balances

Note 15.4 to the financial statements discloses Project Management Committee (PMC) bank accounts balances totalling to Kshs.1,695,494. However, the total is not indicated in the note and there were no supporting documents such as; bank reconciliation statements, certificate of bank balances and bank statements.

Consequently, the accuracy and completeness of the reported Project Management Committee balance totalling to Kshs.1,695,494 as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.151,602,994 and

Kshs.56,663,403 respectively, resulting to underfunding of Kshs.94,939,592 or 63% % of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.151,602,994 and Kshs.56,663,403 respectively, resulting to an under expenditure of Kshs.94,939,591 or 63% of the budget.

The underfunding and under expenditure affected the planned activities and projects which may have impacted negatively on service delivery for the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Non-compliance with Public Sector Accounting Standards Board Requirements

The annual report and the financial statements have numerous errors and omissions including; word the "revised template 30 June, 2019", office location, indicates Public Finance Management Act, 2013 instead of 2012, wrong financial years on the headers among others. This is contrary to Public Sector Accounting Standards Board (PSASB) reporting template issued in June, 2019.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed PSASB format.

2. Projects Implementation

2.1. Lack of Project Status Report

The Project Implementation Status Report did not incorporate projects implemented during the 2018/2019 financial year. Projects with a funding allocation total of Kshs.29,154,027 were reflected as on going with no evidence of financing during the year. Failure to prepare project status report is contrary to regulation 11(1) (t) of the National

Government Constituencies Development Fund Regulations, 2016 which requires the constituency committee to submit to the Board the report stipulated in section 5(5) of the Act, that contains list of all the new projects commenced during the financial year and their completion status; as well as list of all projects approved, funded and commenced during previous financial years, and their completion status.

Therefore, the Management is in breach of the law.

2.2. Unsatisfactory Implementation of Projects

Ten (10) projects with funding allocation total of Kshs.3,780,000 were physically verified during the month of February, 2020 and observations were made as shown in **Appendix I**.

Consequently, I am unable to confirm whether the public will obtain value for money from the expenditure totalling to Kshs.3,780,000 incurred on the projects during the year ended 30 June, 2019.

2.3. Delay in Implementation of Project

As previously reported, the Management had budgeted an amount of Kshs.4,677,027 for establishment of four (4) innovation hubs in the Constituency. The budget was to cover supply, installation, testing and commissioning of the equipment. However, only Wi-Fi had been installed at Kaimbaga Ward but was yet to be commissioned due to lack of digital access kit costing Kshs.505,000 that was yet to be supplied by the service provider. No satisfactory explanation was rendered for the continued delays in completing the project.

Consequently, it has not been possible to confirm if value for money will be realized from the expenditure on the innovation hubs project.

3. Non-Remittance of Statutory Deductions

As previously reported, the Fund continues to deduct statutory deductions from employees for National Social Security Fund, National Hospital Insurance Fund and Pay As You Earn with no evidence of remittance to the relevant recipients.

Consequently, the Management is in breach of the law.

4. Irregular Payment of Basic Wages

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees amount of Kshs.3,173,593. Included in this balance is amount of Kshs.2,233,000 incurred on basic wages for contractual employees. However, one employee was over-remunerated by a total of Kshs.316,056 above the entry point for new recruits as stipulated by the NG-CDF Board. Further, three (3) other staff members who were above the stipulated retirement age of 60 years were appointed through un-referenced appointment letters dated 3 April, 2018.

In the circumstances, the Management is in breach of the law.

5. Irregular Payment of Gratuity

Included in the compensation of employees cost is expenditure totalling to Kshs.940,593 incurred on payment of gratuity. However, the appointment letters for all the eight (8) employees paid gratuity did not indicate the duration of their contracts.

In the circumstances, lawfulness of the payment of gratuity of Kshs.940,593 for the year ended 30 June, 2019 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Risk Management Policy

The Fund did not have a risk management policy that guides on assessment and evaluation of risk and to develop the strategies to mitigate them. This is contrary to Regulation 165(1) of the Public Finance Management Act (National Government) Regulations, 2015 which require the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

Consequently, it has not been possible to confirm whether the risks faced have been identified and appropriately mitigated.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 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 overall 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 January, 2022

Appendix I: Unsatisfactory Implementation of Projects

Project Beneficiary and Details	Allocation (Kshs.)	Observation
Munyeki Primary School- Completion of administration block: Flooring, plastering, fixing doors, windows and window panes.	200,000	-Bank statements, approved BQs, inspection certificate, certificate of completion were not provided and -There was no signage.
Kahonge Primary School - Construction of one (1) classroom	700,000	-The was no signage while the classroom was not painted -Title deed and project file were not provided.
Nyakiambi Girls Secondary School- Construction of one (1) classroom	700,000	-The project was unlisted in the budget approved code list -Bank statements were not provided.
Karugutu Primary School- Facelift of four (4) classrooms: flooring, plastering and painting.	700,000	-Project file was not provided -There was evidence of poor workmanship with huge cracks on the floor.
Plot 11 Primary School- Buy one (1) acre of land for the school	250,000	-Valuation for the land, sales agreement, bank statements and the title deed were not provided.
Gichungo Assistant Chief's camp - completion of office: ceiling and painting.	200,000	-The project was not labeled.
Bahati Primary School- Construction of one (1) classroom	700,000	-The transfer was for the financial year 2017/2018 while the expenditure was reported under 2018/2019 financial year; -Documents not provided included procurement process, inspections and completion certificates, signed copy of notification of award, signed copy of acceptance letter, title deed, list of committee members and their minutes and the bank statements.
Micharage Primary School - Construction of toilets	250,000	-The Proposal was not dated; -There were no toilets in place; -There was no needs analysis of the school's population and the available toilets; and no bills of quantities for the toilets to be constructed.
Gachwe Primary School- Exhaustion of pit latrines	40,000	-Report from public health, the number of latrines evacuated and


Project Beneficiary and Details	Allocation (Kshs.)	Observation
		schedule of deliveries certified by the Management were not provided.
Mugathika Primary School- Exhaustion of pit latrines	40,000	-Report from public health, the number of latrines evacuated and schedule of deliveries certified by the Management were not provided.
Total	3,780,000	


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
OLKALOU CONSTITUENCY**
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	33,379,310.35	86,810,344.80
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		33,379,310.35	86,810,344.80
PAYMENTS			
Compensation of employees	4	3,173,593.00	3,392,118.00
Use of goods and services	5	5,492,949.50	2,446,060.00
Transfers to Other Government Units	6	4,810,345.00	20,647,455.00
Other grants and transfers	7	42,017,259.00	28,701,018.00
Acquisition of Assets	8	0.00	6,000,000.00
Other Payments(CIH)	9	1,169,256.80	0.00
TOTAL PAYMENTS		56,663,403.30	61,186,651.00
SURPLUS/(DEFICIT)		- 23,284,092.95	25,623,693.80

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on 28/9 2019 and signed by:


Fund Account Manager
Name: Ludovick Ngera


Sub-County Accountant
Name: Monica Gikeri
ICPAK Member Number:


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
OLKALOU CONSTITUENCY
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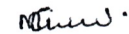
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,898,715.45	35,182,808.40
Cash Balances (cash at hand)	10B	0.00	0.00
Total Cash and Cash Equivalents		11,898,715.45	35,182,808.40
Current Receivables		0.00	0.00
Outstanding Imprests	11	0.00	0.00
TOTAL FINANCIAL ASSETS		11,898,715.45	35,182,808.40
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0.00	0.00
Gratuity	12B	0.00	0.00
TOTAL FINANCIAL LIABILITES		0.00	0.00
NET FINANCIAL ASSETS		0.00	0.00
REPRESENTED BY			
Fund balance b/fwd	13	35,182,808.40	35,182,808.40
Surplus/Deficit for the year		(23,284,092.95)	25,623,693.80
Prior year adjustments	14		5,000.00
NET FINANCIAL POSITION		11,898,715.45	60,811,502.20

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on

23/9/2019 and signed by:


Fund Account Manager
Name: Ludovick Ngera


Sub-County Accountant
Name: Monica Gikeri
ICPAK Member Number:

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

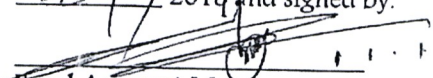
Reports and Financial Statements

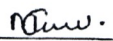
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	33,379,310.35	86,810,344.80
Other Receipts	3	0.00	0.00
Total receipts		33,379,310.35	86,810,344.80
Payments			
Compensation of Employees	4	3,173,593.00	3,392,118.00
Use of goods and services	5	5,492,949.50	2,446,060.00
Transfers to Other Government Units	6	4,810,345.00	20,647,455.00
Other grants and transfers	7	42,017,259.00	28,701,018.00
Other Payments(CIH)	9	1,169,256.80	0.00
Total payments		56,663,403.30	55,186,651.00
Total Receipts Less Total Payments		(23,284,092.95)	31,623,693.80
Adjusted for:			
Outstanding imprest	11	0.00	0.00
Retention Payable	12A	0.00	0.00
Gratuity Payable	12B	0.00	0.00
Prior year adjustments	14	0.00	0.00
Net Adjustments		0.00	0.00
Net cash flow from operating activities		(23,284,092.95)	31,623,693.80
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	9	0.00	(6000000)
Net cash flows from Investing Activities		0.00	25,623,693.80
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,284,092.95)	25,623,693.80
Cash and cash equivalent at BEGINNING of the year	13	35,182,808.40	9,554,114.6
Cash and cash equivalent at END of the year		<u>11,898,715.45</u>	<u>35,182,808.40</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-OLKALOU Constituency financial statements were approved on 23/7/2019 and signed by:


Fund Account Manager
Name: Ludovick Ngera


Sub-County Accountant
Name: Monica Gikeri
ICPAK Member Number:

VII. 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	109,040,875.62	42,562,118.75	151,602,994.37	56,663,403.30	94,939,591.07	37%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	3,542,452.02	2,889,655.90	6,432,107.92	3,173,593.00	3,258,514.92	49%
Use of goods and services	6,271,226.10	6,639,400.60	12,910,626.70	5,492,949.50	7,417,677.20	43%
Transfers to Other Government Units	35,426,569.00	5,010,345.00	40,436,914.00	4,810,345.00	35,626,569.00	12%
Other grants and transfers	61,100,628.50	22,045,690.10	83,146,318.60	42,017,259.00	41,129,059.60	51%
Acquisition of Assets	2,700,000.00	1,300,000.00	4,000,000.00	-	4,000,000.00	0%
Other payments(CIH)	0.00	4,677,027.20	4,677,027.20	1,169,256.80	3,507,770.40	25%
TOTALS	109,040,875.62	42,562,118.80	151,602,994.42	56,663,403.30	94,939,591.12	37%

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

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

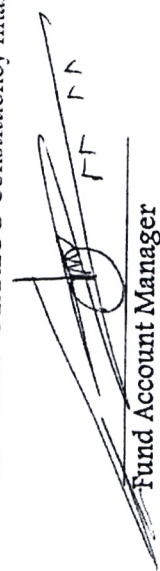
i. Xxxx

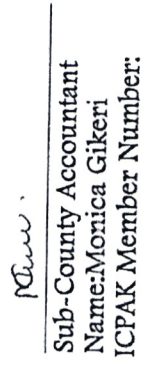
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OLKALOU CONSTITUENCY
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- ii. Funds were received in batches with the bulk at 28million being received in June 2019, a few days before closure of the financial year. Hence most projects were not started during the financial year.
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation; Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-OLKALOU Constituency financial statements were approved on 23/7 2019 and signed by:


Fund Account Manager
Name: Ludovick Ngera


Sub-County Accountant
Name: Monica Gikeri
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

**Reports and Financial Statements
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VIII. BUDGET EXECUTION PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments		Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstandin & Disburseme nts Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,542,452.02	2,889,655.9		6,432,107.9	3,173,593.00	3,258,514.90
1.2 Committee allowances	1,500,000	0		1,500,000	1,500,000	0
1.3 Use of goods and services	1,500,000	0		1,500,000	1,250,000	250,000
1.4 Acquisition Of Assets	0	1,300,000		1,300,000	0	1,300,000.00
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	0		1,200,000	0	1,200,000.00
2.2 Committee allowances	800,000	2,604,310		3,404,310.00	2,323,600.00	1,080,710.00
2.3 Use of goods and services	1,271,226	4035091		5,306,317.10	419,349.50	4,886,967.60
3.0 Emergency						
Emergency(5% of the fund)	5738993.45	2137930.85		7876924.30	2530000	5,346,924.30
Ol kalou technical training institute	10,000,000	0		10,000,000.00	0	10,000,000.00
NG CDF office construction	2,200,000	0		2,200,000.00	0	2,200,000.00
NGCDF office furniture	500,000	0		500,000	0	500,000.00
Roads & bridges	0	5,900,000		5,900,000.00	5,900,000.00	0
C.I.H	0	4,677,027.20		4,677,027.20	1,169,256.80	3,507,770.40
4.0 Bursary and Social Security	36,200,000	12,800,000		49,000,000.00	32,379,500.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
5.0 Sports						
5.1 Kaimbaga Football Team	436,163.50	201,551.80		637,715.30	201,551.80	436,163.50
5.2 Karau Football Team	436,163.50	201,551.80		637,715.30	201,551.80	436,163.50
5.3 Rurii Football Team	436,163.50	201,551.80		637,715.30	201,551.80	436,163.50
5.4 Kanjuiri Football Team	436,163.50	201,551.80		637,715.30	201,551.80	436,163.50
5.5 Mirangine Football Team	436,163.50	201,551.80		637,715.30	201,551.80	436,163.50
6.0 Environment						
Tree Planting	680,817.50	0		680,817.50	0	680,817.50
Micharage Sec School	300,000	0		300,000.00	0	300,000.00
Rumathi Sec School	300,000	0		300,000.00	0	300,000.00
Kahonge Primary School	300,000	0		300,000.00	0	300,000.00
Kanjuiri Sec School	300,000	0		300,000.00	0	300,000.00
Kahia Sec School	300,000	0		300,000.00	0	300,000.00
SCHOOL DESKS						
Kiganjo primary school	135000	0		135000	0	135,000.00
Kirimaini primary school	45000	0		45000.00	0	45,000.00
Malan primary school	97,500	0		97,500.00	0	97,500.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disburseme nts			
Manyatta primary school	52500	0		52,500.00	0	52,500.00
Mawingo primary school	152500	0		152,500.00	0	152,500.00
Mihuti primary school	130000	0		130,000.00	0	130,000.00
Mugathika primary school	117500	0		117,500.00	0	117,500.00
Mugumo primary school	152,500	0		150,000	0	152,000
Muiri primary school	122,500	0		122500	0	122500
Mukindu primary school	72500	0		72500	0	72500
Mumbi primary school	137500	0		137500	0	137500
Mundi primary school	127500	0		127500	0	127500
Munyeke primary school	82500	0		82500	0	82500
Ac primary school	220000	0		220000	0	220000
Passenga primary school	272500	0		272500	0	272500
Rumathi primary school	82500	0		82500	0	82500
Rurii primary school	225000	0		225000	0	225000
Silanga primary school	135000	0		135000	0	135000
Simba primary school	180000	0		180000	0	180000

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

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
St Thomas primary school	67500	0		67500	0	67500
St.joseph primary school	167500	0		167500	0	167500
Bahati primary school	70000	0		70,000	0	70000
Captain primary school	107500	0		107500	0	107500
Gachwe primary school	125000	0		125000	0	125000
Gatarwa primary school	110000	0		110000	0	110000
Gichungo primary school	162500	0		162500	0	162500
Githunguri primary school	157500	0		157500	0	157500
Highland primary school	25000	0		25000	0	25000
Hospital primary school	120000	0		120000	0	120000
Huhoini primary school	160000	0		160000	0	160000
Huruma primary school	245000	0		245000	0	245000
Kagaa primary school	122500	0		122500	0	122500
Kaimbaga primary school	60000	0		60000	0	60000
Kamande primary school	180000	0		180000	0	180000
Kandutura primary school	137500	0		137500	0	137500

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disburseme nts			
Kanyiriri primary school	162500	0		162500	0	162500
Karugutu primary school	145000	0		145000	0	145000
Kianda primary school	80000	0		80000	0	80000
Kiaduba primary school	85000	0		85000	0	85000
Kieni primary school	162500	0		162500	0	162500
Umoja primary school	127500	0		127500	0	127500
Wagatabuthi primary school	42500	0		42500	0	42500
Gathima primary school	42500	0		42500	0	42500
Kahonge primary school	55000	0		55000	0	55000
Jim kariuki primary school	35000	0		35000	0	35000
Canaan primary school	25000	0		25000	0	25000
Githima primary school	295000	0		295000	0	295000
Dundori primary school	250000	0		250000	0	250000
Kamuyu primary school	167500	0		167500	0	167500
Gituamba primary school	265000	0		265000	0	265000
Mirangine primary school	135000	0		135000	0	135000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
Nyandindo primary school	167500	0		167500	0	167500
Nyakiambi primary school	270000	0		270000	0	270000
Matunda primary school	192500	0		192500	0	192500
Muchemi primary school	130000	0		130000	0	130000
Micharage primary school	112500	0		122500	0	122500
Kibendera primary school	85000	0		85000	0	85000
Mathakwa primary school	125000	0		125000	0	125000
Mbora primary school	162500	0		162500	0	162500
Tumaini primary school	285000	0		285000	0	285000
Kahigu primary school	132500	0		132500	0	132500
Wanjura primary school	117500	0		117500	0	117500
Kihoto primary school	145000	0		145000	0	145000
Kangathia primary school	92500	0		92500	0	92500
Nyaituga primary school	185000	0		185000	0	185000
Wiyumiririe primary school	120000	0		120000	0	120000
Ciira primary school	92500	0		92500	0	92500

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disburseme nts			
Rutara primary school	200000	0		200000	0	200000
Ngorika primary school	135000	0		135000	0	135000
Kio primary school	110000	0		110000	0	110000
Harambee primary school	12500	0		12500	0	12500
Milimani primary school	50000	0		50000	0	50000
Plot 11 primary school	52500	0		52500	0	52500
Kirathimo primary school	87500	0		87500	0	87500
Murindati primary school	132500	0		132500	0	132500
Kanjuiri primary school	172500	0		172500	0	172500
SECONDARY SCHOOLS						
Kahia secondary school	200000	0		200000	0	200000
Mawingu sec school	400000	0		400000	0	400000
Matunda sec school	360000	0		360000	0	360000
Matunda sec school	100000	0		100000	0	100000
Matunda sec school	250000	0		250000	0	250000
Mirangine sec school	1000000	0		1000000	0	1000000
Kaimbaga sec school	500000	700000		1200000	0	1200000

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

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
Rumathi sec school	1900000	0		1900000	0	1900000
Kanjiuri sec school	800000	0		800000	0	800000
Kihoto sec school	800000	700000		1500000	700000	800000
Mukindu sec school	900000	0		900000	0	900000
Nyaituga sec school	900000	0		900000	0	900000
Ngorika sec school	900000	0		900000	0	900000
Rumathi sec school	366569	0		366569	0	366569
Kurungu sec school	300000	0		300000	0	300000
Kiganjo sec school	500000	0		500000	0	500000
Huruma sec school	300000	0		300000	0	300000
Githima sec school	500000	0		500000	0	500000
Munyekei sec school	500000	0		500000	0	500000
Kanjiuri sec school	500000	0		500000	0	500000
Nyakiambi sec school	0	700000		700000	700000	0
PRIMARY SCHOOLS						
Karugutu primary school	500000	700000		1200000	700000	500000
Kagaa primary school	900000	0		900000	0	900000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLKALOU CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disburseme nts			
Munyeke primary school	100000	0		100000	0	100000
Munyeke primary school	100000	200000		300000	200000	100000
Gachwe primary school	300000	0		300000	0	300000
Highland primary school	500000	0		500000	0	500000
Gatarwa primary school	900000	0		900000	0	900000
Kirimaini primary school	300000	0		300000	0	300000
Nyakiambi primary school	500000	0		500000	0	500000
Bora primary school	200000	0		200000	0	200000
Kibendera primary school	900000	0		900000	0	900000
Nyandundo primary school	400000	0		400000	0	400000
Micharage primary School	900000	0	0	900000	250000	650000
Kanani primary school	1200000	0		1200000	0	1200000
Kandutura primary school	600000	0		600000	0	600000
Kio primary school	1200000	0		1200000	0	1200000
Plot 11 primary school	1200000	0		1200000	0	1200000
Wagatabuthi primary school	900000	0		900000	0	900000

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

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
Umoja primary school	300000	0		300000	0	300000
Manyatta primary school	300000	0		300000	0	300000
Kiandiuba primary school	350000	0		350000	0	350000
Kahonge primary school	900000	700000		1600000	700000	900000
Gathima primary school	900000	0		900000	0	900000
Malan primary school	900000	0		900000	0	900000
Bahati primary school	0	700000		700000	700000	0
Mumbi primary school	0	200000		200000	200000	0
Mathakwa primary school	0	120000		120000	120000	0
Wiyumiririe primary school	0	290345		290345	290345	0
Tumaini primary school	0	0		0	250000	-250000
Security Projects						
Mukindu assistant chiefs office	70000	0		70000	0	70000
Mukindu assistant chiefs office	50000	0		50000	0	50000
Manyatta assistant chiefs office	70000	0		70000	0	70000
Manyatta assistant chiefs office	50000	0		50000	0	50000
Gikumbo assistant chiefs office	70000	0		70000	0	70000
Gikumbo assistant chiefs office	50000	0		50000	0	50000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disburseme nts			
Bosnia assistant chiefs office	50000	0		50000	0	50000
Githunguri assistant chiefs office	50000	200000		250000	0	250000
Mawingu chiefs office	80000	0		80000	0	80000
Mawingu chiefs office	200000	0		200000	0	200000
Kahuho assistant chiefs office	380000	0		380000	0	380000
Karau chiefs office	50000	0		50000	0	50000
Kihuho chiefs office	50000	0		50000	0	50000
Gituamba chiefs office	70000	0		70000	0	70000
Sabugo chiefs office	60000	0		60000	0	60000
Kandutura AP post	100000	0		100000	0	100000
Kaimbaga chiefs office	150000	0		150000	0	150000
Captain ACC office	50000	0		50000	0	50000
Kanjau chiefs office	500000	0		500000	0	500000
Ngorika chiefs office	70000	0		70000	0	70000
Tumaini ACC office	300000	0		300000	0	300000
Tumaini ACC office	100000	0		100000	0	100000

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments		Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
Kihoto assistant chiefs office	80000	0		80000	0	80000
Thaba assistant chiefs office	200000	0		200000	0	200000
Nyandarua central dcc office	100000	0		100000	0	100000
Gichungo assistant chiefs office	0	0		0	200000	-200000
Total allocation FY 2013-2014	109,040,875.52	42,562,119.82		151,602,994.47	56,663,403.30	94,939,591.20

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

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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- OLKALOU 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.

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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 2018, 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)
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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.

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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 2017 for the period 1st July 2017 to 30th June 2018 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 2018.

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)
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	1		5,500,000.00
AIE NO	2		37,905,172.00
AIE NO	3		43,405,172.80
AIE NO	1	7,379,310.35	
AIE NO	2	10,000,000.00	
AIE NO	3	6,000,000.00	
AIE NO		10,000,000.00	
TOTAL		33,379,310.35	86,810,344.80

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,233,000.00	2,312,000.00
Personal allowances paid as part of salary	0.00	0.00
House Allowance	0.00	0.00
Transport Allowance	0.00	0.00
Leave allowance	0.00	0.00
Gratuity to contractual employees	940,593.00	1,080,188.00
Employer Contributions Compulsory national social security schemes	0.00	0.00
Total	3,173,593.00	3,392,188.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,823,600.00	1,256,000.00
Utilities, supplies and services	0.00	0.00
Communication, supplies and services	80,000.00	10,960.00
Domestic travel and subsistence	0.00	79,200.00
Printing, advertising and information supplies & services	151,210.00	90,000.00
Office rent	450,000.00	240,000.00
Electricity bills	16,500.00	12,142.00
Rentals of produced assests	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialized materials and services	0.00	0.00
Bank charges	41,639.50	0.00
Office and general supplies and services	350,000.00	45,890.00
Other operating expenses	580,000.00	500,000.00
Routine maintenance – vehicles and other transport equipment	0.00	211868.00
Routine maintenance – other assets	0.00	0.00
Total	5,492,949.50	2,446,060.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers To national government entities	1,400,000.00	16,157,455.00
Transfers To Primary Schools (See Attached List)	3,410,345.00	4,490,000.00
Transfers To Secondary Schools (See Attached List)	0.00	0.00
Transfers To Tertiary Institutions (See Attached List)	0.00	0.00
Transfer to health institutions (See Attached List)	0.00	0.00
Total	4,810,345.00	20,647,455.00

7. OTHER GRANTS AND OTHER TRANSFERS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,799,000.00	12,121,047.00
Bursary – tertiary institutions (see attached list)	10,782,000.00	0.00
Bursary – special schools (driving school)	1,798,500.00	0.00
Mock & CAT (see attached list)	0.00	0.00
Security projects (see attached list)	200,000.00	4,160,000.00
Sports projects (see attached list)	1,007,759.00	1,256,764.00
Roads & bridges (See Attached List)	5,900,000.00	5,750,000.00
Environment projects (see attached list)	0.00	2,736,207.00
Emergency projects (see attached list)	2,530,000.00	2,677,000.00
Total	42,017,259.00	28,701,018.00

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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	0.00	0.00
Construction of Buildings	0.00	6,000,000.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of vehicle and other transport equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and renovation of plant, machinery and equipment	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of intangible assests	0.00	0.00
Total	0.00	6,000,000.00

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	0.00	0.00
ICT Hub	1,169,256.80	0.00
TIVET	0.00	0.00
	1,169,256.80	0.00

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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
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity bank,olkalou branch;, Account No.0620262118070</i>	11,898,715.45	35,182,808.40
Total	11,898,715.45	35,182,808.40
10 B: Cash on Hand		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>Specify</i>)	0.00	0.00
Total	11,898,715.45	35,182,808.40
<i>[Provide Cash Count Certificates for Each]</i>		

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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	0.00	0.00	0.00
<i>Name of Officer or institution</i>	DD/MM/YY	0.00	0.00	0.00
<i>Name of Officer or institution</i>	DD/MM/YY	0.00	0.00	0.00
<i>Name of Officer or institution</i>	DD/MM/YY	0.00	0.00	0.00
<i>Name of Officer or institution</i>	DD/MM/YY	0.00	0.00	0.00
<i>Name of Officer or institution</i>	DD/MM/YY	0.00	0.00	0.00
<i>Total</i>		0.00	0.00	0.00

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

12A. RETENTION

	2018-2019	2017-2018
	<i>KShs</i>	<i>KShs</i>
Supplier 1	0.00	0.00
Supplier 2	0.00	0.00
Supplier 3	0.00	0.00
total	0.00	0.00

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2018-2019	2017-2018
	<i>KShs</i>	<i>KShs</i>
Name 1	0.00	0.00
Name 2	0.00	0.00
Name 3	0.00	0.00
Add as appropriate		
total	0.00	0.00

[Provide short appropriate explanations as necessary]

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

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	35,182,808.40	9,554,114.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	35,182,808.40	9,554,114.00

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
Description of the error	Kshs	Kshs
Bank account Balances	0.00	5000.00
Cash in hand	0.00	0.00
imprest	0.00	0.00
Total	0.00	5000.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
Total	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
NGCDFC Staff	0.00	0.00
Others (<i>specify</i>)	0.00	0.00
Total	0.00	0.00

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017-2018
	Kshs	Kshs
Compensation of employees	3,258,514.92	747,617.60
Use of goods and services	7,417,677.20	3,286,250.03
Amounts due to other Government entities (see attached list)	35,626,569.00	10,010,345.00
Amounts due to other grants and other transfers (see attached list)	41,129,059.60	28,217,906.29
Acquisition of assets	4,000,000.00	4,300,000.00
Funds pending approval	3,507,770.40	0.00
Total	94,939,591.12	46,562,118.92

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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)	Balance at 30 th June 2019	Balance at 30 th June 2018
Secondary schools projects		
Kahia sec school		
Mawingu sec school	6,472	
Matunda sec school		
Mirangine sec school		
Kaimbaga sec school	1,976	
Rumathi sec school		
Kanjui sec school	2,820	
Kihoto sec school	2,632	
Mukindu sec school	517	
Nyaituga sec school	870	
Ngorika sec school	5957	
Kurungu sec school		
Kiganjo sec school	15,375	
Huruma sec school	2,792	
Githima sec school		
Munyeki sec school	502,093	
Primary schools projects		
Karugutu primary school	668	
Kagaa primary school		
Munyeki primary school	101,215	
Gachwe primary school	1,090	
Highland primary school	1,890	
Gatarwa primary school	760	
Kirimaini primary school	890	
Nyakiambi primary school	360	
Kibendera primary school	780	
Mbora primary school	303	
Micharage primary school	39	

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Nyandundo primary school		
Kanani primary school		
Kanduntura primary school	450	
Kio primary school	1,712	
Plot 11 primary school		
Wagatabuthi primary school	23	
Umoja primary school	1,955	
Manyatta primary school	2,902	
Kianduba primary school	697	
Kahonge primary school	700,615	
Gathima primary school	985	
Malan primary school	991	
Security projects		
Mukindu assistant chiefs office	225	
Manyatta assistant chiefs office	150,580	
Gikumbo assistant chiefs office	150,120	
Bosnia assistant chiefs office		
Githunguri assistant chiefs office		
Mawingu chiefs office	225	
Kahuho assistant chiefs office		
Karau chiefs office	1,882	
Kihuho chiefs office	1,725	
Gituamba chiefs office		
Sabugo chiefs office		
Kandutura AP post		
Kaimbaga chiefs office		
Captain ACC office		
Kanjau chiefs office	610	
Ngorika chiefs office		
Tumaini ACC office		
Kihoto assistant chiefs office	1,560	
Thaba assistant chiefs office		
Nyandarua central DCC office		
Others		
Ol kalou constituency sports committee CDF A/C	253	

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Ol kalou constituency environment committee CDF A/C	-	
Ol kalou constituency roads committee CDF A/C	57	
Ol kalou constituency bursary committee CDF A/C	28,428	

NATIONAL GOVERNMENT ENTITY-(Indicate actual name of the entity)

Reports and Financial Statements

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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)
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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 30 th June 2019	Comments
Senior Management		a	b	c	D=a-c	
1.						
2.						
3.						
Sub-total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-total						
Other						
10						
11						
12						
Grand Total						

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/2018	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	0.00	0.00	0.00	0.00
Buildings and structures	21,555,623.00	0.00	0.00	21,555,623.00
Transport equipment	22,220,521.00	0.00	0.00	22,220,521.00
Office equipment, furniture and fittings	565,847.00	0.00	0.00	565,847.00
ICT Equipment, Software and Other ICT Assets	1,037,030.00	0.00	0.00	1,037,030.00
Other Machinery and Equipment	275,703.00	0.00	0.00	275,703.00
Heritage and cultural assets	0.00	0.00	0.00	0.00
Intangible assets	698,000.00	0.00	0.00	698,000.00
Total	46,352,724.00	0.00	0.00	46,352,724.00

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Annex 5 –PMC Bank Balances As At 30th June 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Kahia sec school	Equity bank			
Mawingu sec school	Equity bank	0620261955889	6,472	
Matunda sec school	Equity bank			
Mirangine sec school	Equity bank			
Kaimbaga sec school	Equity bank	0620292845505	1,976	
Rumathi sec school	Equity bank			
Kanjuri sec school	Equity bank	0620262629963	2,820	
Kihoto sec school	Equity bank	0620298914381	2,632	
Mukindu sec school	Equity bank	0620299799648	517	
Nyaituga sec school	Equity bank	0620262540768	870	
Ngorika sec school	Equity bank	0620261945352	5,957	
Kurungu sec school	Equity bank			
Kiganjo sec school	Equity bank	0620297399052	15,375	
Huruma sec school	Equity bank	0720261942130	2,792	
Githima sec school	Equity bank			
Munyeki sec school	Equity bank	0620298846943	502,093	
Primary schools projects				
Karugutu primary school	Equity bank	0620265756978	668	
Kagaa primary school	Equity bank	0620264429225		
Munyeki primary school	Equity bank	0620263144623	101,215	
Gachwe primary school	Equity bank	0620263180562	1,090	
Highland primary school	Equity bank	0160291474108	1,890	
Gatarwa primary school	Equity bank	0620299769137	760	
Kirimaini primary school	Equity bank	0620292867360	890	

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Nyakiambi primary school	Equity bank	0620299427429	360	
Kibendera primary school	Equity bank	0620272235612	780	
Mbora primary school	Equity bank	0620298881206	303	
Micharage primary school	Equity bank	0620297242492	39	
Nyandundo primary school	Equity bank			
Kanani primary school	Equity bank			
Kanduntura primary school	Equity bank	0620298871944	450	
Kio primary school	Equity bank	0620262248658	1,712	
Plot 11 primary school	Equity bank	0620264420175		
Wagatabuthi primary school	Equity bank	0620262834334	23	
Umoja primary school	Equity bank	0620263658870	1,955	
Manyatta primary school	Equity bank	0620299245595	2,902	
Kianduba primary school	Equity bank	0620298919924	697	
Kahonge primary school	Equity bank	0620262899407	700,615	
Gathima primary school	Equity bank	0620262532234	985	
Malan primary school	Equity bank	0620299271526	991	
Security projects				
Mukindu assistant chiefs office	Equity bank	0620262479379	225	
Manyatta assistant chiefs office	Equity bank	0620262527927	150,580	
Gikumbo assistant chiefs office	Equity bank	0620272063921	150,120	
Bosnia assistant chiefs office	Equity bank			
Githunguri assistant chiefs office	Equity bank			
Mawingu chiefs office	Equity bank	0620266035080	225	
Kahuho assistant chiefs office	Equity bank			
Karau chiefs office	Equity bank	0620297371074	1,882	

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Kihuho chiefs office	Equity bank	0620271974291	1,725	
Gituamba chiefs office	Equity bank			
Sabugo chiefs office	Equity bank			
Kandutura AP post	Equity bank			
Kaimbaga chiefs office	Equity bank			
Captain ACC office	Equity bank			
Kanjau chiefs office	Equity bank	0620262473888	610	
Ngorika chiefs office	Equity bank			
Tumaini ACC office	Equity bank			
Kihoto assistant chiefs office	Equity bank	0620271957736	1560	
Thaba assistant chiefs office	Equity bank			
Nyandarua central DCC office	Equity bank			
Others	Equity bank			
Ol kalou constituency sports committee CDF A/C	Equity bank	0620262600621	253	
Ol kalou constituency environment committee CDF A/C	Equity bank			
Ol kalou constituency roads committee CDF A/C	Equity bank	0620262393931	57	
Ol kalou constituency bursary committee CDF A/C	Equity bank	0620271327525	28428	
TOTALS				

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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 Person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	WE HAVE NOT RECEIVED THE REPORT FOR FY.2017/2018				