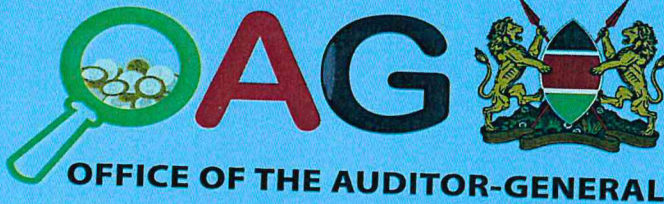
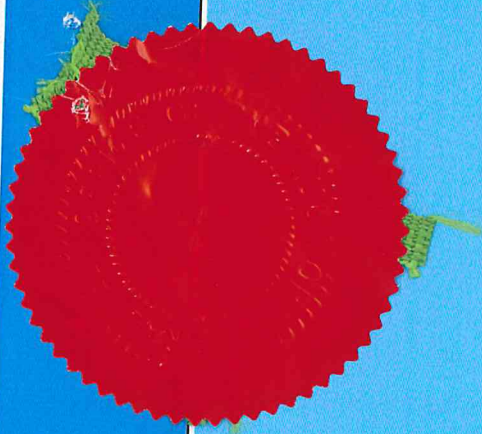


REPUBLIC OF KENYA



*Enhancing Accountability*



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2022	DAY: WED
TAB OF BY:	HON. JIMMY ANGWENYI, MP
CLERK AT THE TABLE:	Perpetual Karani

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**







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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
OLJOROOROK CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES .....	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	10
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	13
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- OLJOROOROK CONSTITUENCY .....	14
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	15
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	16
IX. STATEMENT OF CASHFLOW .....	17
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	18
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	19
XII. SIGNIFICANT ACCOUNTING POLICIES .....	24
XIII. NOTES TO THE FINANCIAL STATEMENTS .....	28



**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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
OLJOROOROK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**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 OLJOROOROK Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	<b>Mamo E. Michael</b>
2.	Sub-County Accountant	<b>Mary Nyakio</b>
3.	Chairman NGCDFC	<b>Simon Chege</b>
4.	Member NGCDFC	<b>Ann Mukora</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 208-20302  
NG-CDF Building Office  
Nyandarua West DCCs Compound  
Oljoroorok, KENYA



**OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF OLJOROOROK Constituency Contacts**

Telephone: (254)757780722

E-mail: cdfoljorok@gmail.com

Website: www.oljoroorokcdfgo.ke

**(g) NGCDF OLJOROOROK Constituency Bankers**

1. Equity Bank  
Nyahururu Branch  
P.O. Box 1048-20300 Nyahururu Kenya  
Nyandarua, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
OLJOROOROK CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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

**Annual Constituency Allocation**

I am pleased to present to you reports and financial statements for Ol-Joro-Orok Constituency for the financial year ended 30th June 2020. During the year, the Constituency was allocated a total of Ksh221,508,978.

On receipt of the above allocations, Ol-Joro-Orok National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2019/2020, we received Kshs 157,040,875 and these funds were then disbursed to earmarked projects.

**Sector Prioritization**

During the year, a total of Kshs 221,508,978 was allocated being Compensation of employees at Kshs 4,580,347, Use of goods at Kshs 14,896,131, Transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions at Kshs 82,164,939, Other grants and transfers which consists of Bursary, sports, and emergency at Kshs 112,681,465, acquisition of assets of Kshs 4,096,000 and Other Payments of Kshs 3,090,097.

**Achievements and Major Undertakings**

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





**OLJOROOROK CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020



Due to shortage of networking mostly for e learning platforms, we constructed A Constituency Innovation Hub e.g the above diagram of gathanji ward

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
OLJOROOROK CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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Due to High Need of Education, we constructed a teachers quarter in gatimu mixed day secondary school to transform it to a boarding school as shown in the above diagram in gatimu ward.

**Budgetary Appropriations**

During the financial year 2019/2020, the overall budget utilization stood at 74 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 157,040,875 was received against the total allocation of Kshs 221,508,978

**Development Planning**

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NG-CDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**



**OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2019/2020 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.

I wish to sincerely thank the NG-CDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2020/2021.

Sign



**CHAIRMAN NGCDF COMMITTEE**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**OLJOROOROK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

**Introduction**

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

The key development objectives of NGCDF- OLJOROOROK Constituency's 2018-2022 plan are to:

- a) To promote quality Education and training
- b) To enhance efficient administration of security
- c) To promote sports and creative.
- d) To promote and preserve environment for future generations
- e) To enhance Social Protection
- f) To Collaborate with KPLC and REA in lighting up the Constituency Centres through the Mulika mwizi masts

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 19/20 we have built and renovated classes and laboratories thus helping a proper flow of learning activates in Primary and Secondary Schools
Security	To curb insecurity	Develop and enhance security organs to enhance service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	In FY 19/20 -we have improves security by building Chiefs and Assistant chiefs office where the

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

**OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

				public complains are correctively handled Also we have completed a police station which acts as a room to discipline the caught crooks.
Environment	Improve conservation of environment through natural resources conservation initiatives	Drill boreholes, construct and buy tanks to promote access to clean and safe water Planting of trees in Primary and Secondary schools	Number of boreholes drilled  Number of tanks constructed/bought  Number of trees planted	In the FY YEAR 2019/20, we have drilled a borehole and constructed tanks in the constituency which enhances livelihood within the constituency. Also, we have planted trees in Primary and Secondary Schools which helps in nature conservation.
Sports	Empower and develop youths	Reduced dependence and spur economic growth through sports	Number of youth groups benefiting from the sports programme	In the FY YEAR 2019/20, we have added the groups benefiting from the sports programme from 48 teams to 56 teams thus being an advantage to th young oljoroorok persons.

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

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



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

**Reports and Financial Statements  
For the year ended June 30, 2020**

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**1. Sustainability strategy and profile -**

The Oljoroorok Constituency NG-CDF is endeavoured to work on guidelines that focuses on service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters development. The goals as provided in our strategic plan remains clear for internal and external stakeholders on the objectives for management and a yardstick by which external audiences can judge our progress and achievements against their expectations

**2. Environmental performance**

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

**3. Employee welfare**

Oljoroorok NGCDF hires employees through the NG CDF Committee who are employed on a three year renewable contract after advertisement, interview and appointment is done. The employees are eligible for employee benefits in line with the statutory requirements. After hiring them, induction and orientation is done within the first three months to help the employees familiarize with the vision, mission and the operations of the office and how their jobs contribute to this. Appraisal then follows through the NG-CDFC resolution after an extra ordinary ability is noted after the annual performance appraisal

Casual employees are hired on daily or weekly basis and are not allowed to work continuously for more than three months and also not eligible for employee benefits. They are paid on a piece rate payment system

All employees (casual and contract employees), has to be maintained in healthy and safe working conditions to ensure there is no personal injury.

**4. Market place practices-**

The organisation should outline its efforts to:

- a) Responsible competition practice. During Project Implementation, the office transfers funds to the PMCs who are thereafter guided during tendering process to ensure that the locals benefit competitively in the provision of services and materials to the project

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

- b) Responsible Supply chain and supplier relations- payments to suppliers are done promptly upon presentation of requisite supporting documents
- c) Responsible marketing and advertisement- Advertisements for tenders are done publicly and no form of discrimination is applied to unfairly lock out interested bidders.
- d) Product stewardship- Service charter and complaints handling policy brochure is one way the Oljoroorok NGCDF came up with in order to safeguard consumer rights and interests. Service charter points out our commitment in ensuring that we provide quality services whereas the complaint handling policy shows our commitment to consistent, fair and confidential complaint handling to resolve complains as quickly as possible.

**5. Community Engagements-**

**1. Public Participation**

Public participation engages the concerned stakeholders in decision making and gives full consideration to public input in making decisions. The Oljoroorok NGCDF therefore convenes open public meetings in every ward in the constituency to deliberate on development matters. The NGCDFC afterwards deliberates on project proposals from all wards of the constituency which they consider beneficial to the constituency then submitted to the NGCDF Board for approval.

**2. Public Awareness**

It includes mechanisms for participation and cooperation with local, regional and national agencies for conducting community based needs assessments and public awareness campaigns and holding community meetings like;

- a) Ensuring transparency during implementation of NGCDF funded projects
- b) Measure the impact of the projects funded by NG-CDF
- c) Increased accountability
- d) Identify control and report any irregularities witnessed during NGCDF project implementation cycle.

**3. Covid-19 Mitigation measures**

The NGCDF Oljoroorok has currently been printing brochures disseminating information regarding Corona virus protection to the Community.

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

**Reports and Financial Statements  
For the year ended June 30, 2020**

**V. STATEMENT OF CONSTITUENCY 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 entity 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 ended on June 30, 2020. 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 entity 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 financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity financial position as at that date. The Accounting Officer charge of the entity 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.

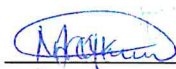
The Accounting Officer in charge of the entity confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended 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 entity financial statements were approved and signed by the Accounting Officer on 24<sup>th</sup> February 2021.

  
Fund Account Manager  
Name: Mamo E. Michael



  
Sub-County Accountant  
Name: Mary Nyakio  
ICPAK Member Number: 26997



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – OLJOROOROK CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Oljoroorok Constituency set out on pages 15 to 46 which comprise the statement of assets and liabilities as at 30 June, 2020, and 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Oljoroorok Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1. Inaccuracies in Financial Statements**

Review of financial statements for the year ended 30 June, 2020 presented for audit revealed the following inaccuracies.

- (i) The statement of receipts and payments reflects receipts of Kshs.157,040,875 in respect of transfers from National Government Constituency Development Fund Board whereas summary statement of appropriation: recurrent and development



combined reflects actual amount of Kshs.186,141,354 resulting to unreconciled variance of Kshs.29,100,479.

- (ii) The comparative balance under note 7 on Bursary to tertiary institutions is reflected as Kshs.6,362,000 instead of the audited amount of Kshs.6,702,000 resulting to a variance of Kshs.340,000. Further, total casted amount under Note 7 is indicated as Kshs.59,151,216 while the recasted figure is Kshs.58,811,216 resulting to a variance of Kshs.340,000.
- (iii) Annex 3 on unutilized funds reflects total outstanding balance for 2019/2020 of Kshs.72,730,038 whereas the re-casted figures amount to Kshs.72,635,644 resulting to a variance of Kshs.94,394,
- (iv) Note 17.4 on Project Management Committee bank accounts reflect a balance of Kshs.20,536,910 while Annex 20 on the same reflects Kshs.25,614,450 resulting to a variance of Kshs.5,077,540

Consequently, the accuracy and completeness of the above balances included in the financial statements for the year ended 30 June, 2020 could not be ascertained.

## **2. Unsupported Bursaries – Secondary Schools and Tertiary Institutions**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects an amount of Kshs.62,361,954 in respect of grants and other payments out of which Kshs.1,442,735 and Kshs.5,768,500 relates to bursary to secondary schools and tertiary institutions respectively. Audit review of the bursary schedules provided for audit, indicated that six (6) students from secondary schools and one student from a tertiary institution were issued with bursary amounting to Kshs.154,570 and kshs.10,000 which were not supported by student's admission number.

Further, an amount of Kshs.5,317,500 was paid to a private driving school to train seven hundred and seventeen (717) students. However, schedules provided to support the expenditure did not indicate student's national identification number nor were copies of their identification cards provided to confirm whether they had attained at least eighteen (18) years of age required to qualify for the training. In addition, there was no evidence provided to confirm that the students attended the driving training lessons.

In the circumstance, the validity of bursary amounting to Kshs.5,768,500 for the year ended 30 June, 2020 could not be confirmed.

## **3. Unsupported Rural Electrification project**

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects payments on other grants and other payments of Kshs.62,361,954 out of which an amount of Kshs.26,863,222 relates to Rural Electrification Authority

(REA) being payment for electrification of various areas within the constituency. However, the payments have not been supported by returns from REA which include survey reports, design, project progress reports, transformers installed and commissioning reports to support number of households that benefitted from the project and the total coverage.

Under the circumstances, the validity of the reported payments of Kshs.26,863,222 to Rural Electrification Authority (REA) for the year ended 30 June, 2020 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 – Oljoroorok 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**

#### **Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.221,508,978 and Kshs.186,217,254 respectively resulting to an under-funding of Kshs.35,291,724 or 16% of the budget.

Further, out of the receipts amount of Kshs.186,217,254 only Kshs.148,778,980 was absorbed resulting to an under absorption of Kshs.37,438,274 or 20% of the receipts.

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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources



sections 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. Errors in Presentation of the Financial Statements**

The financial statements for the year ended 30 June, 2020 as presented contain the following errors:

- (i) The statement of constituency management responsibilities at page 13 refers to “entity” instead of NGCDF- Oljoroorok Constituency.
- (ii) The statement of cashflow reflects acquisition of assets under Note 9 while it is under Note 8 in the explanatory notes.

Consequently, the financial statements do not comply with financial reporting framework requirement and guidelines issued by the Public Sector Accounting Standard Board.

### **2. Irregular Committee Allowances**

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services of Kshs.8,221,551 which includes Kshs.3,198,600 incurred on committee allowances. Records presented for audit indicated that the District Accountant and Fund Accounts Manager were paid allowances totaling to Kshs.414,800. The Management has not explained how the ex officio members were paid allowances contrary to Section 43 of the National Government Constituencies Development Fund Act, 2015.

Consequently, it has not been possible to confirm the regularity and validity of Kshs.414,800 incurred on committee expenses for the year ended 30 June, 2020.

### **3. Emergency Projects**

As disclosed in note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and other payments of Kshs.62,361,954. This amount includes Kshs.1,931,000 incurred on emergency projects. It was observed that the funds were used in construction of toilets, purchase of lockers, electrification, and construction of classroom in various schools. However, no evidence was provided to prove that they were of emergency in nature and could not be delayed until the following financial year. This is in contravention of Section 8 (3) of the National Government Constituencies Development Fund Act, 2015 which recognizes emergency to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

#### **4. Non-Closure of Project Management Committee (PMC) Bank Accounts**

Annex 5 to the financial statements for the year ended 30 June, 2020 reflects project bank balances totaling Kshs.25,614,450.10 for seventy-three (73) project management committee bank accounts. However, forty-eight (48) projects had their status indicated as completed and in use, yet the related Project Management Committee bank accounts had a total balance of Kshs.1,146,350 as at 30 June, 2020 and the accounts were active contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the constituency account.

##### **1.0 Unsupported Social Security Expenditure**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects payments on other grants and other payments of Kshs.62,456,398 which includes payments of Kshs.12,000,000 to National Health Insurance Fund in respect of medical insurance cover for the needy. However, the payments have not been supported by way of a policy document for identifying the needy beneficiaries, minutes of the Constituency Social Security Programme, Ad hoc committee and memorandum of understanding between NGCDF-Oljoroorok and NHIF contrary to circular from the NG CDF Board dated 18/6/20 Ref.No: NG-CDFB/CEO/BOARDCIRCULARS VOL II (022) on the financing and implementation of the social security projects.

##### **2.0 Projects Implementation Status- Delayed Projects**

Review of the Project Implementation Status report as of 30 June, 2020 indicated that thirty-two (32) projects amounting to Kshs.124,004,628 were funded out of which thirty-one (31) projects worth Kshs.122,504,628 or 99% were incomplete.

Further, a physical verification of sampled projects conducted in the month of February, 2021 revealed that fourteen (14) projects amounting to Kshs.54,710,599.60 were either abandoned or lacked necessary documentation relating to their implementation.

No satisfactory explanations have been provided for the noted deficiencies in projects implementation and hence raising doubts on the adequacy and level of monitoring and supervision by the relevant committees.

Consequently, the Fund may have failed to obtain value for money spent on the projects valued at Kshs.122,504,628 for the year ended 30 June, 2020 to the constituents.

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 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.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or 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 money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the management monitors



compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 scepticism 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 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.

  
 CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**  
 Nairobi

**07 February, 2022**

*Report of the Auditor General on National Government Constituencies Development Fund- Oljoroorok Constituency for the year ended 30 June, 2020*

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

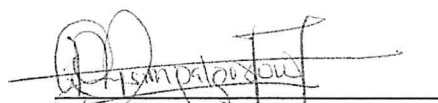
**Reports and Financial Statements**

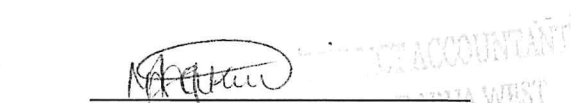
**For the year ended June 30, 2020**

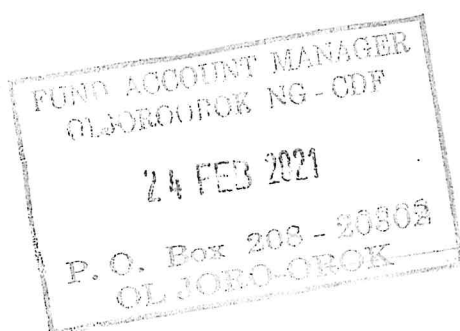
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	157,040,875	109,113,793
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>76,000</u>	-
<b>TOTAL RECEIPTS</b>		<b>157,116,875</b>	<b>109,113,793</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,970,235	1,564,282
Use of goods and services	5	8,221,551	5,304,414
Transfers to Other Government Units	6	70,908,227	13,929,310
Other grants and transfers	7	62,361,954	59,151,216
Acquisition of Assets	8	4,078,500	1,204,000
Other Payments	9	<u>1,238,514</u>	<u>5,086,931</u>
<b>TOTAL PAYMENTS</b>		<b>148,778,980</b>	<b>86,240,152</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>8,337,895</u></b>	<b><u>22,873,641</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF NG-CDF- OLJOROOROK Constituency financial statements were approved on 24<sup>th</sup> February 2021 and signed by:

  
Fund Account Manager  
Name: MAMO E. MICHAEL

  
National Sub-County Accountant  
Name: MARY NYAKIO  
ICPAK Member Number: 26997







NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

OLJOROOROK CONSTITUENCY

Reports and Financial Statements

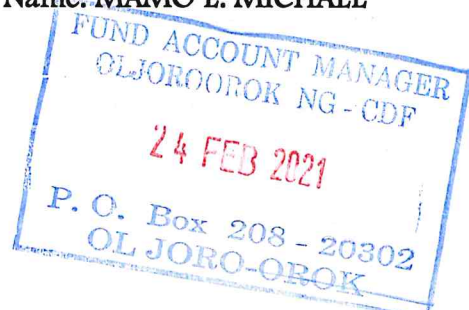
For the year ended June 30, 2020

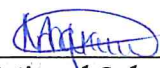
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	37,438,274	29,100,379
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>37,438,274</b>	<b>29,100,379</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>-</b>	<b>-</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>37,438,274</b>	<b>29,100,379</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	29,100,379	6,226,738
Prior year adjustments	14	-	-
Surplus/Defict for the year		8,337,895	22,873,641
<b>NET FINANCIAL POSITION</b>		<b>37,438,274</b>	<b>29,100,379</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- NGCDF- OLJOROOROK Constituency financial statements were approved on 24<sup>th</sup> February 2021 and signed by:

  
Fund Account Manager  
Name: MAMO E. MICHAEL



  
DISTRICT ACCOUNTANT  
NYANDARUA WEST  
National Sub-County Accountant  
Name: MARY NYAKIO  
ICPAK Member Number: 26997

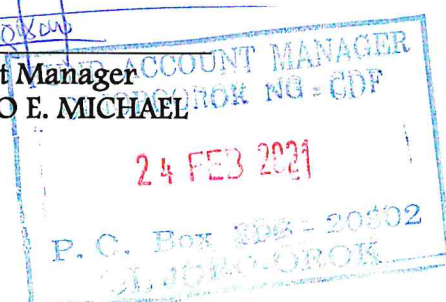
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
OLJOROOROK CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020


**IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	157,040,875	109,113,793
Other Receipts	3	76,000	-
<b>Total receipts</b>		<b>157,116,875</b>	<b>109,113,793</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,970,235	1,564,282
Use of goods and services	5	8,221,551	5,304,414
Transfers to Other Government Units	6	70,908,227	13,929,310
Other grants and transfers	7	62,361,954	59,151,216
Other Payments	9	1,238,514	5,086,931
<b>Total payments</b>		<b>144,700,480</b>	<b>85,036,152</b>
<b>Total Receipts Less Total Payments</b>		<b>12,416,395</b>	<b>24,077,641</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(4,078,500)	(1,204,000)
<b>Net cash flows from Investing Activities</b>		<b>4,078,500</b>	<b>1,204,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>8,337,895</b>	<b>22,873,641</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>29,100,379</b>	<b>6,226,738</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>37,438,274</u></b>	<b><u>29,100,379</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- NGCDF- OLJOROOROK Constituency financial statements were approved on 24<sup>th</sup> February 2021 and signed by:

  
Fund Account Manager  
Name: MAMO E. MICHAEL



  
National Sub-County Accountant  
Name: MARY NYAKIO  
ICPAK Member Number: 26997



Reports and Financial Statements  
For the year ended June 30, 2020

X. 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 %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	84,141,254	221,508,978	186,141,254	35,367,724	84.0%
Proceeds from Sale of Assets						
Other Receipts				76,000	(76,000)	
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>84,141,254</b>	<b>221,508,978</b>	<b>186,217,254</b>	<b>35,291,724</b>	<b>84.0%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,275,000	2,305,347	4,580,347	1,970,235	2,610,112	43.0%
Use of goods and services	10,088,095	4,808,035	14,896,131	8,221,551	6,674,580	55.2%
Transfers to Other Government Units	44,134,939	38,030,000	82,164,939	70,908,227	11,256,712	86.3%
Other grants and transfers	79,369,690	33,311,775	112,681,465	62,361,954	50,319,511	55.3%
Acquisition of Assets	1,500,000	2,596,000	4,096,000	4,078,500	17,500	99.6%
Other Payments	-	3,090,097	3,090,097	1,238,514	1,851,583	40.1%
<b>TOTALS</b>	<b>137,367,724</b>	<b>84,141,254</b>	<b>221,508,978</b>	<b>148,778,980</b>	<b>72,729,998</b>	<b>67.2%</b>

(a) Compensation to employees is below 50% since we had a balance carried down in the Financial Year 2018/2019.

(b) Other Payments percentage is below 50 since the amount was affected by reallocations done to Primary and Security Projects

(c) The NGCDF- OLJOROROK Constituency financial statements were approved on 24<sup>TH</sup> February 2020 and signed by:

  
Fund Account Manager  
Name: MAMO E. MICHAEL  
FUND ACCOUNT MANAGER  
OLJOROROK NG - CDF

  
Sub-County Accountant  
Name: MARY NYAKIO MANDARUA WEST  
ICPAK Member Number: 26997

24 FEB 2021

P. O. Box 208 - 20802  
OLJORO-OROK



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

Reports and Financial Statements  
For the year ended June 30, 2020

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,275,000	2,305,347	4,580,347	1,970,235	2,610,112
1.2 Committee allowances	3,500,000	1,892,1434	5,392,144	2,109,756	3,282,388
1.3 Use of goods and services	2,467,063	1,002,863	3,469,926	3,452,005	17,921
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	2,000,000	1,112,600	3,112,600	95,200	3,017,400
2.2 Committee allowances	1,608,000	600,376	2,208,376	2,106,000	102,376
2.3 Use of goods and services	513,032	50,026	563,058	458,550	104,508
3.0 Emergency	7,198,242		7,198,242	1,931,000	5,267,242
<b>4.0 Bursary and Social Security</b>					
4.2 Secondary Schools	32,000,000	331,947	32,331,947	1,442,735	30,889,212
4.3 Tertiary Institutions	10,078,703	5,574,185	15,652,888	5,768,500	9,884,388
4.5 Social Security	6,000,000	6,029,800	12,029,800	12,000,000	29,800
<b>5.0 Sports</b>	<b>2,747,354</b>	<b>3,472,833</b>	<b>6,220,188</b>	<b>3,438,497</b>	<b>2,781,691</b>
<b>6.0 Environment</b>					
Ngatha Primary School	150,000		150,000	150,000	-
Kirimangai Primary School	150,000		150,000	150,000	-
OIjoroorok Secondary School	150,000	100,000	250,000	250,000	-
Baraka Primary School	150,000		150,000	150,000	-
Matindiri Secondary School		100,000	100,000	100,000	-
Ruiru Secondary School		100,000	100,000	100,000	-
Matura Secondary School		100,000	100,000	100,000	-
Weru Secondary School		100,000	100,000	100,000	-
Ngatha Secondary School		100,000	100,000	100,000	-
Ngano Secondary School		100,000	100,000	100,000	-



Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kabati Secondary School		100,000	100,000	100,000	-
Gathanje Secondary School		100,000	100,000	100,000	-
Ngatha Secondary School		100,000	100,000	100,000	-
<b>8.0 Secondary Schools Projects</b>					
Gatimu Secondary School	5,000,000		5,000,000	5,000,000	-
Kabati Secondary School	1,300,000		1,300,000	1,300,000	-
Karandi Secondary School	1,100,000		1,100,000	1,100,000	-
Riverside Secondary School	3,000,000		3,000,000	3,000,000	-
Proposed Kibathi Secondary School	9,000,000		9,000,000	-	9,000,000
Gathanje Secondary School		250,000	250,000	250,000	-
Silibwet Secondary School		7,210,000	7,210,000	7,210,000	-
Gatimu Secondary School		8,300,000	8,300,000	8,300,000	-
Ngano Secondary School		7,200,000	7,200,000	7,200,000	-
Matindiri Secondary School		500,000	500,000	500,000	-
Ruiru Secondary School		1,100,000	1,100,000	1,100,000	-
Gatimu Girls Secondary School		200,000	200,000	200,000	-
<b>9.0 Primary Schools Projects</b>					
Charagita Primary School	1,100,000		1,100,000	1,100,000	-
Matindiri Primary School	1,100,000		1,100,000	1,100,000	-
Proposed Goodfor Primary School	4,950,000		4,950,000	-	-
Kahingo Primary School	2,574,939		2,574,939	2,574,939	-
Weru Primary School	1,100,000		1,100,000	1,100,000	-
Matindiri Primary School	1,710,000		1,710,000	1,710,000	-
Kirima Primary School	3,000,000		3,000,000	3,000,000	-
Ojoroorok Primary School	7,200,000		7,200,000	7,162,250	37,750
Muongano Primary School	2,000,000		2,000,000	2,000,000	-
Munga Primary School		375,792	375,792	375,792	-



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

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Mwenja Primary School		375,792	375,792	375,792	-
Gathanji Primary School		1,100,000	1,100,000	1,100,000	-
Nyandarua Boarding Primary Sch		267,205	267,205	267,205	-
Riverside Primary School		250,000	250,000	250,000	-
Oraimutia Primary School		150,000	150,000	150,000	-
Gatitu Primary School		135,000	135,000	135,000	-
Inooro Primary School		335,000	335,000	335,000	-
Equator Primary School		205,000	205,000	205,000	-
Gatumbiro Primary School		340,000	340,000	340,000	-
Riverside Primary School		175,000	175,000	175,000	-
Matura Primary School		460,000	460,000	460,000	-
Karandi Primary School		185,000	185,000	185,000	-
Kanguu Primary School		220,000	220,000	220,000	-
Gatimu Primary School		425,000	425,000	425,000	-
Kirima Primary School		245,000	245,000	245,000	-
Nyairoko Primary School		110,000	110,000	110,000	-
Weru Primary School		400,000	400,000	400,000	-
Uhuru Primary School		300,000	300,000	300,000	-
Kamaina Primary School		170,000	170,000	170,000	-
Uiguano Primary School		295,000	295,000	295,000	-
Chakareli Primary School		540,000	540,000	540,000	-
Oraimutia Primary School		330,000	330,000	330,000	-
Lesirko Primary School		195,000	195,000	195,000	-
Gikingi Primary School		100,000	100,000	100,000	-
Kirimangai Primary School		220,000	220,000	220,000	-
Baraka Primary School		165,000	165,000	165,000	-
Jacaranda Primary School		330,000	330,000	330,000	-

Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Kianjata Primary School		415,000	415,000	415,000	-
Kibathi Primary School		250,000	250,000	250,000	-
Gikeno Primary School		100,000	100,000	100,000	-
Oljoroorok Primary School		650,000	650,000	650,000	-
Kamukunji Primary School		255,000	255,000	255,000	-
Silibwet Primary School		180,000	180,000	180,000	-
Muungano Primary School		365,000	365,000	365,000	-
Bidii Primary School		140,000	140,000	140,000	-
Ngano Primary School		345,000	345,000	345,000	-
Gathanji Primary School		325,000	325,000	325,000	-
Kiheo Primary School		410,000	410,000	410,000	-
Kagama Primary School		80,000	80,000	80,000	-
Mwenja Primary School		370,000	370,000	370,000	-
Munga Primary School		240,000	240,000	240,000	-
Ngatha Primary School		180,000	180,000	180,000	-
Mahua Primary School		180,000	180,000	180,000	-
Chamuka Primary School		275,000	275,000	275,000	-
Madaraka Primary School		350,000	350,000	350,000	-
Kimathi Primary School		110,000	110,000	110,000	-
Kahingo Primary School		245,000	245,000	245,000	-
Igwamiti Primary School		270,000	270,000	270,000	-
Ruiru Primary School		415,000	415,000	415,000	-
Sambogo Primary School		225,000	225,000	225,000	-
Muchemi Primary School		210,000	210,000	210,000	-
Charagita Primary School		280,000	280,000	280,000	-
Matindiri Primary School		325,000	325,000	325,000	-
10.0 Security Projects					



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OIJOROOROK CONSTITUENCY

Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Lesirko Chiefs Office	2,000,000	200,000	2,200,000	2,200,000	-
Gikingi ASS.Chiefs Office	1,800,000		1,800,000	1,800,000	-
Gichaka Chiefs Office		250,000	250,000	250,000	-
Ngano Chiefs Office		250,000	250,000	250,000	-
Deputy County Commissioner Nyandarua West Office		348,000	348,000	348,000	-
Sambuho Chiefs Office		700,000	700,000	-	700,000
Oloroorok Police Station		570,000	570,000	570,000	-
Kangui Shopping Centre		2,000,000	2,000,000	2,000,000	-
Gwa Kahii Shopping Centre		2,000,000	2,000,000	2,000,000	-
<b>11.0 Acquisition of assets</b>					
11.3 Purchase of furniture and equipment	1,500,000	2,596,000	4,096,000	4,078,500	17,500
<b>12.0 Others</b>					
12.1 Electricity	16,945,391	9,917,831	26,863,222	26,863,222	-
12.2 Innovation Hub		1,238,514	1,238,514	1,238,514	-



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2020, 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) –  
OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**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.

**SIGNIFICANT ACCOUNTING POLICIES**



***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
OLJOROOROK CONSTITUENCY***  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**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 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**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) –  
OLJOROOROK CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO A896924	1		37,405,172
AIE NO B005319	2		329,311
AIE NO B005079	3		10,379,310
AIE NO B005389	4		7,000,000
AIE NO B030295	5		10,000,000
AIE NO B005453	6		12,000,000
AIE NO B006500	7		6,000,000
AIE NO B047099	8		13,000,000
AIE NO B047534	9		13,000,000
AIE NO. B 047303	1	39,673,046	
AIE NO. B 041184	2	4,000,000	
AIE NO. B 041334	3	18,000,000	
AIE NO. B047751	4	5,000,000	
AIE NO. B041421	5	10,367,831	
AIE NO. B104073	6	15,000,000	
AIE NO B 104454	7	15,000,000	
AIE NO B 104134	8	4,999,999	
AIE NO. B096635	9	11,000,000	
AIE NO. B096773	10	34,000,000	
<b>TOTAL</b>		<b>157,040,875</b>	<b>109,113,793</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
OLJOROOROK CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	76,000	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>76,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,819,035	1,499,482
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	151,200	64,800
<b>Total</b>	<b>1,970,235</b>	<b>1,564,282</b>



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	539,200	1,459,100
Communication, supplies and services	232,670	52,000
Domestic travel and subsistence	-	120,950
Printing, advertising and information supplies & services	497,940	115,450
Training expenses	95,200	143,400
Hospitality supplies and services	540,000	240,000
Office and general supplies and services	1,075,167	737,040
Other operating expenses	390,000	291,400
Routine maintenance – vehicles and other transport equipment	434,417	128,777
Electricity	68,357	44,742
Committee Allowances	3,198,600	1,160,600
Fuel, Oil and Lubricants	1,100,000	650,000
Bank Charges	45,000	152,285
Water	5,000	8,670
<b>Total</b>	<b>8,221,551</b>	<b>5,304,414</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	35,785,977	6,629,310
Transfers to secondary schools (see attached list)	35,122,250	7,300,000
<b>TOTAL</b>	<b>70,908,227</b>	<b>13,929,310</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	1,442,735	21,476,690
Bursary – tertiary institutions (see attached list)	5,768,500	6,362,000
Social Security Programme	12,000,00	6,432,600
Electricity	26,863,222	-
Security projects (see attached list)	9,418,000	17,349,926
Sports projects (see attached list)	3,438,497	100,000
Environment projects (see attached list)	1,500,000	1,000,000
Emergency projects (see attached list)	1,931,000	6,090,000
<b>Total</b>	<b>62,361,954</b>	<b>59,151,216</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	4,078,500	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,204,000
<b>Total</b>	<b>4,078,500</b>	<b>1,204,000</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	2,748,417
ICT Hub	1,238,514	2,338,514
	<b>1,238,514</b>	<b>5,086,931</b>



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

<b>Name of Bank, Account No. &amp; currency</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>EQUITY BANK A/C NO 0160261919497</i>	37,438,274	29,100,379
<b>Total</b>	<b>37,438,274</b>	<b>29,100,379</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	29,100,379	6,226,738
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>29,100,379</b>	<b>6,226,738</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	471,599	404,952
Others ( <i>specify</i> )	-	-
	<b>471,599</b>	<b>404,952</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,610,112	2,305,347
Use of goods and services	6,769,064	4,808,035
Amounts due to other Government entities (see attached list)	11,256,712	38,030,000
Amounts due to other grants and other transfers (see attached list)	50,225,067	33,311,775
Acquisition of assets	17,500	2,596,000
Others ( <i>specify</i> )	1,851,583	3,090,097
	<b>72,730,038</b>	<b>84,141,254</b>



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	20,536,910	4,739,820
	20,536,910	4,739,820

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

Reports and Financial Statements

For the year ended June 30, 2020

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance 2020	Outstanding Balance 2019	Comments
1. ESTHER MUTHONI	G	84,775	01/07/2018	84,775	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
2. EDITH MUTHONI	G	84,775	01/07/2018	84,775	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
3. ANN NYAGUTHII	H	96,679	01/07/2018	96,679	83,213	TO BE PAID AFTER A 3 YEAR CONTRACT
4. DANSON KARIUKI	J	120,595	01/07/2018	120,595	106,094	TO BE PAID AFTER A 3 YEAR CONTRACT
5. JACKSON WAGATHIMA	G	84,775	14/10/2014	84,775	71,882	TO BE PAID AFTER A 3 YEAR CONTRACT
<b>Grand Total</b>		<b>471,599</b>		<b>471,599</b>	<b>404,953</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OLJOROOROK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUND**

Name	Outstanding Balance 2019/20	Outstanding Balance 2018/19
Compensation of employees	2,610,112	2,305,000
Use of goods & services	6,524,593	4,658,009
<b>Sub-Total</b>	<b>9,134,705</b>	<b>6,963,009</b>
<b>Amounts due to other Government entities</b>		
Primary Schools	4,987,800	13,070,000
Secondary Schools	9,037,750	24,510,000
<b>Sub-Total</b>	<b>14,025,550</b>	<b>37,580,000</b>
<b>Amounts due to other grants and other transfers</b>		
Security projects	700,000	6,318,000
Emergency	5,267,242	1,407,205
Environmental Projects	0	900,000
Sports	2,781,691	3,472,830
Bursary Secondary	30,889,212	331,947
Bursary Tertiary	9,884,388	5,534,532
Social Security Programme	29,800	6,029,800
Electrification and Lighting	0	9,917,831
<b>Sub-Total</b>	<b>49,457,889</b>	<b>33,912,148</b>
<b>Acquisition of assets</b>	<b>17,500</b>	<b>2,596,000</b>
<b>Others</b>		
Strategic Plan	0	751,583
Innovation Hub	0	2,338,541
<b>Sub-Total</b>	<b>0</b>	<b>3,090,097</b>
<b>Grand Total</b>	<b>72,730,038</b>	<b>84,141,251</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – OLJOROOROK CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-			-
Buildings and structures	20,264,236			20,264,236
Transport equipment	6,681,423			6,681,423
Office equipment, furniture and fittings	4,770,900	4,078,500		692,400
ICT Equipment, Software and Other ICT Assets	1,703,000			1,703,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>33,419,559</b>	<b>4,078,500</b>		<b>29,341,059</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
OLJOROOROK CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	BANK BALANCE 2018/2019
BARAKA PRIMARY SCHOOL	EQUITY	0160277649075	908.00	146,592
BIDII PRY SCHOOL	EQUITY	0160276949509	11,822.00	171,361
C.I.H - GATHANJI	EQUITY	0160279505323	2,517	
C.I.H - WERU	EQUITY	0160279461071	20,697	
CHAKARELI PRIMARY SCHOOL	EQUITY	0160277581654	603,318	101,037
CHAMUKA PRIMARY SCHOOL	EQUITY	0160297251737	601,075.00	41,195
CHARAGITA PRIMARY SCHOOL	EQUITY	0160279096459	1,099,800.00	
DCC OFFICE	EQUITY	0160179487619	51,549.00	
EQUATOR PRIMARY SCHOOL	EQUITY	0160278573703	732.00	131,084
GWA KAHII SHOPPING CENTER	EQUITY	0160279485247	98,035.00	
KABATI SEC. SCHOOL	EQUITY	0160277423587	1,744.00	895
KARANDI SEC. SCHOOL	EQUITY	0160278693383	110,319.00	106,216
GATHANJI PRIMARY SCHOOL	EQUITY	0160179096358	(53.00)	
GATIMU GIRLS	EQUITY	0160278637884	5,219,378.00	37,848
GATIMU PRIMARY SCHOOL	EQUITY	0160277423732	300,743.00	34,042
GATIMU SEC. SCHOOL	EQUITY	0160279451023	1,305,778.00	
GATITU PRY SCHOOL	EQUITY	0160278557790	151,375.00	100,000
GATUMBIRO PRIMARY SCHOOL	EQUITY	0160276973482	764.00	
GICHAKA CHIEFS OFFICE	EQUITY	0160176951171	60,725.00	
GIKENO PRIMARY SCHOOL	EQUITY	0160279104229	400.00	

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

**Reports and Financial Statements  
For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	BANK BALANCE 2018/2019
GIKINGI PRIMARY SCHOOL	EQUITY	0160279091454	368.00	
IGWAMITI PRIMARY SCHOOL	EQUITY	0160279079433	1,978.00	
INOORO PRIMARY SCHOOL	EQUITY	0160278691418	100.00	-
JACARANDA PRY SCHOOL	EQUITY	0160279096156	275.00	
KAGEMA PRIMARY SCHOOL	EQUITY	0160276948955	600,190.00	
KAHINGO PRIMARY SCHOOL	EQUITY	0160279093502	1,644,279.00	
KAMAINA PRIMARY SCHOOL	EQUITY	0160276973371	17,045.00	
KAMUKUNJI PRIMARY SCHOOL	EQUITY	0160276950881	15,160.00	
KANGUI SHOPPING CENTRE	EQUITY	0160279485098	97,772.00	
KANGUU PRIMARY SCHOOL	EQUITY	0160277623019	600,112.00	124,187
KARANDI PRIMARY SCHOOL	EQUITY	0160276973273	6,150.00	
KIANJATA PRIMARY SCHOOL	EQUITY	0160276949796	717.00	101,257
KIBATHI PRIMARY SCHOOL	EQUITY	0160279091814	880.00	
KIHEO PRIMARY SCHOOL	EQUITY	0160278047967	1,038.00	11,805
KIMATHI PRIMARY SCHOOL	EQUITY	0160276949101	649,304.00	
KIRIMA PRIMARY SCHOOL	EQUITY	0160279089399	1,199,210.00	
KIRIMANGAI PRY SCHOOL	EQUITY	0160279097239	498.00	
LESIRKO PRIMARY SCHOOL	EQUITY	0160195034634	1,738.00	
MADARAKA PRIMARY SCHOOL	EQUITY	0160278556985	721.00	100,000
MAHUA PRIMARY SCHOOL	EQUITY	0160277006553	20.00	45,745
MATINDIRI PRIMARY SCHOOL	EQUITY	0160279096570	2,810,400.00	



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

**Reports and Financial Statements  
For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	BANK BALANCE 2018/2019
MATINDIRI SEC. SCHOOL	EQUITY	0160263805401	200,485.00	605
MATURA PRIMARY SCHOOL	EQUITY	0160279131562	88.00	
MATURA SEC. SCHOOL	EQUITY	0160278589506	1,010.00	
MUCHEMI PRIMARY SCHOOL	EQUITY	0160276951014	132,315.00	
MUNGA PRIMARY SCHOOL	EQUITY	0160165993717	15,867.00	100,080
MUUNGANO PRY SCHOOL	EQUITY	0160263772184	350,819.00	17,074
MWENJA PRIMARY SCHOOL	EQUITY	0160278572428	51,572.00	100,000
NGANO CHIEFS OFFICE	EQUITY	0160279801539	300,060.00	
NGANO PRIMARY SCHOOL	EQUITY	0160277649410	570.00	1,056
NGANO SEC. SCHOOL	EQUITY	0160276950590	101,724.00	
NGATHA PRIMARY SCHOOL	EQUITY	0160279113021	90.00	
NGATHA SEC. SCHOOL	EQUITY	0160276949380	119,705.00	
NYAIROKO PRIMARY SCHOOL	EQUITY	0160278579465	99.00	100,000
NYANDARUA BOARDING PRY SCH	EQUITY	0160279677059	360.00	
OLJOROROK POLICE STATION	EQUITY	0160178662691	920.00	305,881
OLJOROROK SEC. SCHOOL	EQUITY	0160276949939	16,165.00	
OLJOROROK PRIMARY SCHOOL	EQUITY	0160279091328	(346.00)	
ORAIMUTIA PRIMARY SCHOOL	EQUITY	0160279102661	3,845.00	
RIVERSIDE PRY. SCHOOL	EQUITY	0160279107986	440.00	
RIVERSIDE SEC. SCHOOL	EQUITY	0160277425219	150,467.00	135,125
RUIRU PRIMARY SCHOOL	EQUITY	0160276950189	855.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
OLJOROOROK CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/20	BANK BALANCE 2018/2019
SAMBUGO PRIMARY SCHOOL	EQUITY	0160278869013	308.00	149,487
SILIBWET PRY SCHOOL	EQUITY	0160279092114	75.00	
SILIBWET SEC. SCHOOL	EQUITY	0160279445154	1,445,389.00	
UHURU PRIMARY SCHOOL	EQUITY	0160277516177	140,994.00	90,837
UIGUANO PRY SCHOOL	EQUITY	0160279097615	361.00	
WERU PRY. SCHOOL	EQUITY	0160279090604	125,554.00	
WERU SEC. SCHOOL	EQUITY	0160297357974	87,539.00	
GATHANJI SECONDARY SCHOOL	SIDIAN	1023030001174.00	285.00	
GIKINGI ASS. CHIEFS OFFICE	SIDIAN	1023030001114.00	1,799,125.00	
RUIRU SECONADRY SCHOOL	SIDIAN	1023030001134.00	1,199,125.00	
LESIRKO CHIEFS OFFICE	SIDIAN	1023030001124.00	2,079,005.00	
KANGUU SECONDARY SCHOOL	EQUITY	160293853933.00		5,024
KAMWANGI CHIEFS OFFICE	EQUITY	160163858545.00		35,719
KARANDI ASS. CHIEFS OFFICE	EQUITY	160176950387.00		62,515
NYAIROKO ASS. CHIEFS OFFICE	EQUITY	160278747019.00		15,378
HOSPITALHILL SEC SCHOOL	EQUITY	160277423725.00		32,862
KIHEO SECONDARY SCHOOL	EQUITY	160277423735.00		1,498,727
MADARAKA ASS. CHIEFS OFFICE	EQUITY	160177423948.00		3
RIVERSIDE ASS. CHIEFS OFFICE	EQUITY	160177423955.00		127
NYANDARUA PRISONS	EQUITY	160277453634.00		919
KASUKU ASS. CHIEFS OFFICE	EQUITY	160178662691.00		800,000

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2019/20</b>	<b>BANK BALANCE 2018/2019</b>
NDUDORI ASS. CHIEFS OFFICE	EQUITY	160178700593.00		35,137
<b>Total</b>			<b>25,614,450.00</b>	<b>4,739,820</b>



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

Reports and Financial Statements  
For the year ended June 30, 2020

**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)
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Budget Performance	Overspending of use of goods and services of Kshs 1,291,885	MAMO E MICHAEL-FAM	RESOLUTION IN PROCESS	Upon clearance by special accounts committee
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Unsupported Disbursements to Projects	Expenditure returns for payments amounting to Kshs 7,420,000 were not presented for audit review	MAMO E MICHAEL-FAM	RESOLUTION IN PROCESS	Upon clearance by special accounts committee
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Understatement of receipts	Understatement of receipts by 37,405,172	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Irregular transfer of funds	Omission of the Kanguu Secondary School project of Kshs. 600,000.00	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Non-implemented Project	Non-implementation of Kiheo Secondary School yet the school had been funded during the year	MAMO E MICHAEL-FAM	RESOLVED	

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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)
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Overstatement of cashbook balance	Overstatement of cashbook balance by Kshs 152,492	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Unpresented Cheques	Stale Cheques not reversed in the Cashbook	MAMO E MICHAEL-FAM	RESOLVED	
Report of auditor general for the year ended 30 <sup>th</sup> June 2018	Undisclosed unutilized funds	The unsettled expenditures were not captured in the note 15.3 in the financial statements	MAMO E MICHAEL-FAM	RESOLVED	

