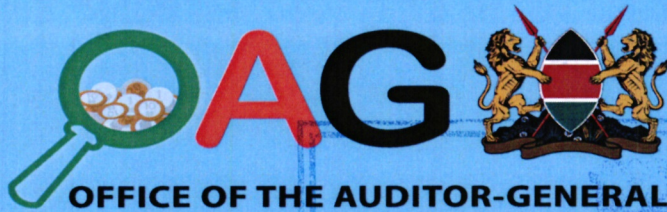


REPUBLIC OF KENYA



**REPORT**

DATE: 20 JUL 2023

TABLED BY:

OF

AT THE TABLE:

Hon NADMI WANGI, MP  
Deputy majority Whip  
Felix Mwangi

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
KITUI SOUTH CONSTITUENCY**

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









OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
MACHAKOS HUB.

24 MAY 2023

**RECEIVED**



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**KITUI SOUTH CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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





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## **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;



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

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

| No | Designation           | Name              |
|----|-----------------------|-------------------|
| 1. | A.I.E holder          | Dennis Matundura  |
| 2. | Sub-County Accountant | Nicholas Wambua   |
| 3. | Chairman NGCDFC       | Florence M Martin |
| 4. | Member NGCDFC         | Kenneth Kitonyo   |

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kitui South Constituency NGCDF Headquarters**

P.O. Box 155-90201  
NG-CDF Building  
Opposite Mutomo DCC Office  
Mutomo Mutha Road  
Mutomo, KENYA

**(f) Kitui South Constituency NGCDF Contacts**

Telephone: (254) 722811542  
E-mail: [cdkituisouth@ngcdf.go.ke](mailto:cdkituisouth@ngcdf.go.ke)  
Website: [www.ng-cdf.go.ke](http://www.ng-cdf.go.ke)



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

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**(g) Kitui South Constituency NGCDF Bankers**

Equity Bank Ltd  
Mutomo Branch  
P.O Box 155-90201  
Mutomo, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC Chairman's Report



Kitui South Constituency is one of the eight constituencies of Kitui County. The Constituency has two sub counties i.e Mutomo and Ikutha. There are six wards in the constituency namely Ikutha, Mutomo, Athi, Kanziko, Ikanga-Kyatune and Mutha. The Constituency's population stands at 196,320 according to Kenya Population and Housing Census 2019. The constituency covers 6,133.70 square kilometres.

### Constituency Allocation & Current Year Budget

Kitui South NG-CDF over the last three years is as follows:

| Financial year | 2021/2022   | 2020/2021   | 2019/2020   |
|----------------|-------------|-------------|-------------|
| Allocation     | 137,088,879 | 137,195,879 | 137,367,724 |

The budget for the current financial year stood at ksh 137,088,879. As depicted from the appropriation Statement, the budget was adjusted upwards with opening balances from the previous year as well as funds for previous years that were disbursed during the current financial year. This pushed the final budget to ksh 206,487,825 which the constituency received in full.

| Receipts/<br>Payments                         | Original<br>Budget | Adjustments        |                                       | Final Budget | Actual on<br>comparable<br>basis | Budget<br>utilization<br>difference | % of<br>Utiliza<br>tion |
|-----------------------------------------------|--------------------|--------------------|---------------------------------------|--------------|----------------------------------|-------------------------------------|-------------------------|
|                                               | a                  | b                  |                                       | c=a+b        | d                                | e=c-d                               | f=d/c<br>%              |
|                                               | 2021/2022          | Opening<br>Balance | Previous<br>Years' Funds<br>Disbursed | 2021/2022    | 30/06/2022                       |                                     |                         |
|                                               | Kshs               | Kshs               | Kshs                                  | Kshs         | Kshs                             | Kshs                                |                         |
| Total<br>receipts<br>from NG-<br>CDF<br>Board | 137,088,879        | 19,110,067         | 50,288,879                            | 206,487,825  | 206,487,825                      | -                                   | 100%                    |
| Total<br>Payments                             | 137,088,879        | 19,110,067         | 50,288,879                            | 206,487,825  | 192,783,724                      | 13,704,101                          | 93.4%                   |

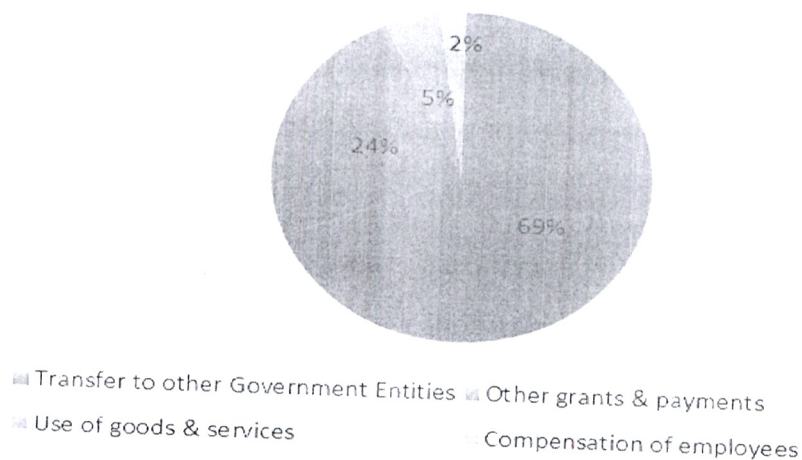
### Funds Utilization by Sector

The Constituency was able to absorb ksh 192, 783,724 which represents 93.4% of the available budget. Primary, Secondary and Tertiary institutions which are the main components in transfer to Government units that received the highest amount at 69%, other grants and payments that comprised bursary and security payments represents 24%, use of goods and services consumed 5%

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

while the least was at 2% being compensation of employees. The detailed report is found on budget execution section.

### Summary of Fund utilization



### Key Projects undertaken during the year

The Constituency during the year implemented many projects but there are three major ones implemented touching on tertiary level, security and primary level as follows:

#### **Ikanga Teachers Training College**

This college was initiated by Kitui South NG-NG-CDF since there is no teacher's training college in the Constituency. The Teachers Training College is located in Ikanga-Kyatune ward and specifically in Ikanga Town. The funding so far is as follows:

| Activity             | FY implemented               | Amount allocated | Status   |
|----------------------|------------------------------|------------------|----------|
| Fencing & gate       | 2017-2018                    | 4,000,000        | Complete |
| 2 Lecture Halls      | 2017-2018                    | 3,000,000        | Complete |
| 2 Hostels            | Thru reallocation<br>2017/18 | 6,000,000        | Complete |
| Pit latrine          | Thru reallocation<br>2017/18 | 500,000          | Complete |
| 2 lecture halls      | 2021/22                      | 2,200,000        | Complete |
| Administration block | 2021/22                      | 3,000,000        | complete |
| Totals so fa         |                              | 18,700,000       |          |



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

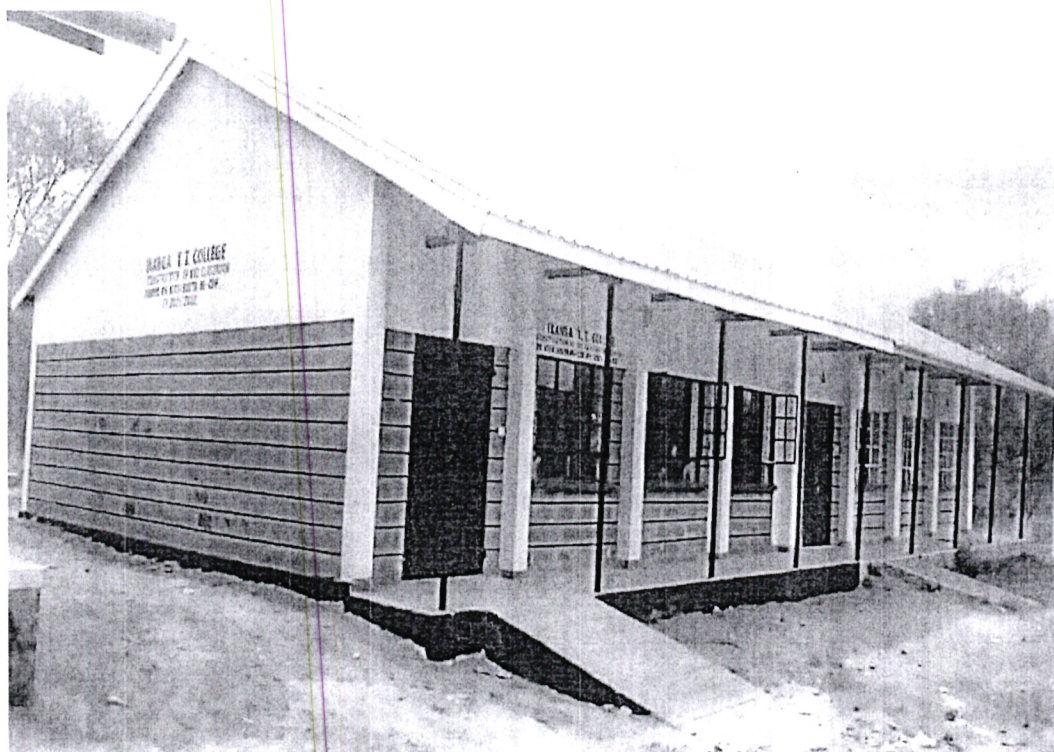
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During the current year, Kitui south NG-CDF funded construction of administration block and two lecture halls which are now complete. The institution is also registered and Kitui south NG-CDF plans to allocate more funds to enable availability of enough structures for student intake.

Photos of the projects implemented during the year:



Administration  
block



Two lecture  
Halls

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

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**Asset Register**

The Kitui south NG-CDF asset base shrank from 30,155,277 to 21,547,877 as a result of transfer of two motor vehicles that are unserviceable to other government institutions within the constituency. These institutions are Ikutha Technical and training institute and Kyatune Polytechnic. The vehicles are to be used for training on automotive students since they are unserviceable.

**Emerging issues and challenges**

One of the major challenge is that the Constituency is vast and some of the roads are impassable especially when it rains. This makes monitoring of projects a difficulty exercise in some of the areas. The NG-CDF management is seeking partnership with other government entities responsible for establishment of access roads so that they help make all places accessible.

Finally, Kitui South management expresses gratitude towards the NG-CDF Board for their efficiency in handling issues in regards to projects approval, disbursement of fund and monitoring.

The other special thanks also go to the Office of the Auditor General for their every year input, especially advisory in our processes that have continuously improved our service delivery to the constituents.



**Florence Mbesa Martin**

**CHAIRMAN NGCDF COMMITTEE**



## **II. Statement Of Performance Against Predetermined Objectives for FY2021/22**

### **Introduction**

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

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

- a) To improve school performance in national examinations as well as retention and transitioning to higher levels of learning:
  - Through adequate equipping of schools with relevant resources and facilities such as classrooms, dormitories, laboratories etc.
  - Through adequate bursary support to students both for O level and tertiary institutions by an established criteria.
- b) To improve supply of adequate, potable and safe water for domestic and public use in institutions as well as irrigation and livestock consumption:
  - This is through construction of boreholes in public institutions such as schools and Security Offices.
  - Encouraging water harvesting through construction of water tanks or supply of plastic water tanks to public institutions as well as providing for water harvesting during constructions.
- c) To increase participation of youth, women and persons with disabilities in NG-CDF activities as well as general development in the constituency:
  - This will be achieved through educating them and sensitising them on available opportunities with NG-CDF
  - Through carrying out Constituency tournaments
  - Through operationalizing of ICT hub to help the youth, women and people with disabilities access online opportunities
- d) To improve infrastructure (especially roads and electricity) connectivity to public institutions:
  - This will be done through partnering with Rural Electrification Authority (REA) and establishment of access roads to the institutions.
- e) To build capacity of the community to implement development projects
  - This will be achieved through provision of sufficient annual budget for training project implementers as well as benchmarking with other Constituencies.
- f) To improve security situation in the Constituency:
  - Construction of additional police posts together with their necessary equipment, residential facilities.



**Kitui South Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****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 improve school performance in national examinations as well as retention and transitioning to higher levels of learning                        | 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> | <p>In FY 21/22</p> <ul style="list-style-type: none"><li>-we increased number of classrooms from 449 to 485</li><li>Dormitories increased from 35 to 36</li><li>laboratories increased from 21 to 23</li><li>Administration blocks increased from 35 to 43</li></ul> <p>- Bursary beneficiaries during the year totalled 3,750 in all levels combined</p> |
| Water                                   | To improve supply of adequate, potable and safe water for domestic and public use in institutions as well as irrigation and livestock consumption | Increased number of sand dams<br>Increased water harvesting activities in public institutions                 | Number of facilities with water harvesting equipment                                                                                                                                                      | Number of facilities with gutters and tanks increased from 37 to 39                                                                                                                                                                                                                                                                                       |
| Youth, Women & people with disabilities | To increase participation of youth, women and                                                                                                     | Increased number of youth, women &                                                                            | Number of tenders awarded to the special categories                                                                                                                                                       | No. of tenders awarded increased from                                                                                                                                                                                                                                                                                                                     |

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

|                   |                                                                                                   |                                                                  |                                                                                                |                                                                                                                                                                   |
|-------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| empowerment       | persons with disabilities in NG-CDF activities as well as general development in the constituency | people with disabilities empowerment activities                  |                                                                                                | 41 to 53                                                                                                                                                          |
| Capacity Building | To build capacity of the community to implement development projects                              | Increased community sensitization and training                   | No of sensitization and trainings                                                              | Two PMC trainings were carried out                                                                                                                                |
| Security          | Improving security situation in the Constituency                                                  | Improved Security especially in bandit prone areas of Mutha ward | Number of usable physical infrastructure built in locations, sub locations and police stations | Number of assistant chiefs' offices increased from 31 to 41<br><br>Number of Chiefs Office increased from 10 to 11<br><br>Number of police lines maintained at 10 |

#### **IV. Environmental and Sustainability Reporting**

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

##### **1. Sustainability strategy and profile -**

To ensure sustainability of Kitui south NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kitui south NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.



- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- a) Kitui South Constituency is situated in arid areas and therefore the NG-CDFC do not consider tree planting because of lack of sustainability in terms of seasonal rains.
- b) The Kitui south NG-CDF planned but did not implement a sand dam within the financial year which was to help in conservation of environment through retention of sand and making available water for agricultural use. This was due to delay in disbursement of the final tranche of the funds. The same shall be implemented next financial year.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Kitui South constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kitui South constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in

place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

**c) Market place practices-**

Kitui South NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

**d) Community Engagements-**

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

**Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

#### **Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

.....  
**Dennis Matundura**  
**Fund Account Manager**



## **V. Statement of Management Responsibilities**

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

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

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

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

#### **Approval of the financial statements**

The NGCDF- Kitui South Constituency financial statements were approved and signed by the Accounting Officer on 4<sup>th</sup> May 2023.

*Florence Martin*

.....  
**Name: Florence Martin**  
**Chairman – NGCDF Committee**

*Dennis Matundura*

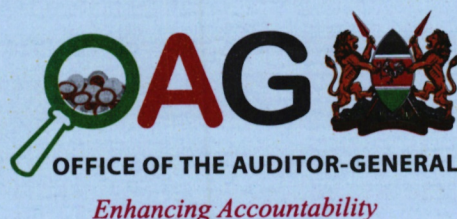
.....  
**Name: Dennis Matundura**  
**Finance Account Manager**





# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KITUI SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

---

### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kitui South Constituency set out on pages 1 to 59,



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

In my opinion, except for the 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 National Government Constituencies Development Fund - Kitui South Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Transfers**

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.132,400,000 as disclosed in Note 6 to the financial statements which includes transfers to primary schools' of Kshs.113,500,000. However, the expenditure was not supported with work plans and expenditure returns showing how the funds were utilized.

In the circumstances, the accuracy and completeness of transfers to primary schools' amount of Kshs.113,500,000 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 - Kitui South 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 reflects final payments budget of Kshs.206,487,825 and actual amount on comparable basis of Kshs.192,783,724 resulting



to under expenditure of Kshs.13,704,101 or 7% of the budget. In addition, review of budget execution by sectors and projects revealed Kshs.10,870,000 for five (5) projects was not utilized as at 30 June, 2022 without explanation.

The under-expenditure affected the planned projects and programmes which may have negatively impacted on efficient and effective service delivery to the public.

## 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. Inadequate Allocation of Bursaries

Note 7 to the financial statements reflects bursary for secondary schools and tertiary institutions of Kshs.25,405,822. However, this amount translates to 12.3% of final budget amount of Kshs.206,487,825 which is less the 25% amount of Kshs.51,621,956. This results to inadequate allocation of bursaries of Kshs.26,216,134 or 12.7% and contravenes Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2016 which states that a Constituency Committee shall allocate not less than twenty five percent of the funds allocated to a constituency for bursaries.

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

#### 2. Irregular Use of Low Value Procurement Method

Note 5 to the financial statements reflects other committee expenses of Kshs.2,010,200 out of which Kshs.420,000 was for hire of motor vehicles which was not supported by original Kenya Revenue Authority electronic tax receipts. In addition, the procurement was through use of low value method despite the amount exceeding Kshs.50,000 threshold prescribed in the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020. This was contrary to Regulation 92 (a) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity may use low value procurement method under section 107(b) of the Act, where the estimated cost of the goods, works or services being procured per item per financial year is as per the threshold matrix in the Second Schedule.

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



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 matters 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 governance were not effective.

### **Basis for Conclusion**

#### **Lack of a Disaster Recovery Plan**

Review of the Fund's records revealed that the Management had not established a disaster recovery plan/ business continuity plan. In the absence of a disaster recovery/business continuity plan, the entity lacks a blue print for identifying, preventing and mitigating against disasters and ensuring that its operations are not interrupted in case of unforeseen events.

In the circumstances, the effectiveness of risk management could not be confirmed.

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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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

27 June, 2023



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

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

|                                     | Note | 2021 – 2022        | 2020- 2021         |
|-------------------------------------|------|--------------------|--------------------|
|                                     |      | Kshs               | Kshs               |
| <b>RECEIPTS</b>                     |      |                    |                    |
| Transfers from NGCDF Board          | 1    | 187,377,758        | 164,267,724        |
| Proceeds from Sale of Assets        | 2    | -                  | -                  |
| Other Receipts                      | 3    | -                  | 101,000            |
|                                     |      |                    |                    |
| <b>TOTAL RECEIPTS</b>               |      | <b>187,377,758</b> | <b>164,368,724</b> |
|                                     |      |                    |                    |
| <b>PAYMENTS</b>                     |      |                    |                    |
|                                     |      |                    |                    |
| Compensation of employees           | 4    | 4,195,067          | 4,158,319          |
| Use of goods and services           | 5    | 9,064,350          | 18,677,747         |
| Transfers to Other Government Units | 6    | 132,400,000        | 84,806,212         |
| Other grants and transfers          | 7    | 47,124,307         | 56,902,300         |
| Acquisition of Assets               | 8    | -                  | -                  |
| Other Payments                      | 9    | -                  | 5,386,669          |
|                                     |      |                    |                    |
| <b>TOTAL PAYMENTS</b>               |      | <b>192,783,724</b> | <b>169,931,247</b> |
|                                     |      |                    |                    |
| <b>SURPLUS/DEFICIT</b>              |      | <b>(5,405,966)</b> | <b>(5,562,523)</b> |

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

The Constituency financial statements were approved on **4<sup>th</sup> May 2023** and signed by:



Fund Account Manager

Name: Dennis Matundura



National Sub-County  
Accountant

Name: Nicholas Wambua  
ICPAK M/No: 11736



Chairman NG-CDF  
Committee

Name: Florence Martin

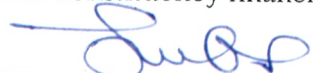
*Kitui South Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities As At 30th June, 2022

|                                        | Note | 2021-2022         | 2020-2021         |
|----------------------------------------|------|-------------------|-------------------|
|                                        |      | Kshs              | Kshs              |
| <b>FINANCIAL ASSETS</b>                |      |                   |                   |
| <b>Cash and Cash Equivalents</b>       |      |                   |                   |
| Bank Balances ( as per the cash book)  | 10A  | 13,704,101        | 19,110,067        |
| Cash Balances (cash at hand)           | 10B  | -                 | -                 |
| <b>Total Cash and Cash Equivalents</b> |      | <b>13,704,101</b> | <b>19,110,067</b> |
| <b>Accounts Receivable</b>             |      |                   |                   |
| Outstanding Imprests                   | 11   | -                 | -                 |
| <b>TOTAL FINANCIAL ASSETS</b>          |      | <b>13,704,101</b> | <b>19,110,067</b> |
| <b>FINANCIAL LIABILITIES</b>           |      |                   |                   |
| <b>Accounts Payable (Deposits)</b>     |      |                   |                   |
| Retention                              | 12A  | -                 | -                 |
| Gratuity                               | 12B  | -                 | -                 |
| <b>NET FINANCIAL SSETS</b>             |      | <b>13,704,101</b> | <b>19,110,067</b> |
| <b>REPRESENTED BY</b>                  |      |                   |                   |
| Fund balance b/fwd 1st July...         | 13   | 19,110,067        | 24,672,590        |
| Prior year adjustments                 | 14   | -                 |                   |
| Surplus/Defict for the year            |      | (5,405,966)       | (5,562,523)       |
| <b>NET FINANCIAL POSITION</b>          |      | <b>13,704,101</b> | <b>19,110,067</b> |

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

The Constituency financial statements were approved on 4<sup>th</sup> May 2023 and signed by:



Fund Account Manager

Name: Dennis Matundura



National Sub-County  
Accountant

Name: Nicholas Wambua  
ICPAK M/No: 11736



Chairman NG-CDF Committe

Name: Florence Martin



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

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

|                                                          | Notes     | 2021 - 2022        | 2021 - 2021        |
|----------------------------------------------------------|-----------|--------------------|--------------------|
|                                                          |           | Kshs               | Kshs               |
| <b>Receipts from operating activities</b>                |           |                    |                    |
| Transfers from NGCDF Board                               | 1         | 187,377,758        | 164,267,724        |
| Other Receipts                                           | 3         | -                  | 101,000            |
|                                                          |           | <b>187,377,758</b> | <b>164,368,724</b> |
| <b>Payments for operating activities</b>                 |           |                    |                    |
| Compensation of Employees                                | 4         | 4,195,067          | 4,158,319          |
| Use of goods and services                                | 5         | 9,064,350          | 18,677,747         |
| Transfers to Other Government Units                      | 6         | 132,400,000        | 84,806,212         |
| Other grants and transfers                               | 7         | 47,124,307         | 56,902,300         |
| Other Payments                                           | 9         | -                  | 5,386,669          |
|                                                          |           | <b>192,783,724</b> | <b>169,931,247</b> |
| <b>Adjusted for:</b>                                     |           |                    |                    |
| Decrease/(Increase) in Accounts receivable               | 15        | -                  | -                  |
| Increase/(Decrease) in Accounts Payable                  | 16        | -                  | -                  |
| Prior year Adjustments                                   | 14        | -                  | -                  |
| <b>Net Adjustments</b>                                   |           | -                  | -                  |
| <b>Net cash flow from operating activities</b>           |           | <b>(5,405,966)</b> | <b>(5,562,523)</b> |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |           |                    |                    |
| Proceeds from Sale of Assets                             | 2         | -                  | -                  |
| Acquisition of Assets                                    | 8         | -                  | -                  |
| <b>Net cash flows from Investing Activities</b>          |           | -                  | -                  |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |           | <b>(5,405,966)</b> | <b>(5,562,523)</b> |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | <b>10</b> | <b>19,110,067</b>  | <b>24,672,590</b>  |
| <b>Cash and cash equivalent at END of the year</b>       |           | <b>13,704,101</b>  | <b>19,110,067</b>  |

***Kitui South Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

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

The Constituency financial statements were approved on **4<sup>th</sup> May 2023** and signed by:

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**Fund Account Manager**

**Name: Dennis Matundura**



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**National Sub-County  
Accountant**

**Name: Nicholas Wambua  
ICPAK M/No: 11736**

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**Chairman NG-CDF  
Committee**

**Name: Florence Martin**



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

**X. Summary Statement of Appropriation for the Year Ended 30th June 2022**

| Receipts/Payments                   | Original Budget    | Adjustments                    |                                           | Final Budget       | Actual on comparable basis | Budget utilization difference | % of Utilization |
|-------------------------------------|--------------------|--------------------------------|-------------------------------------------|--------------------|----------------------------|-------------------------------|------------------|
|                                     | a                  | b                              |                                           | c=a+b              | d                          | e=c-d                         | f=d/c %          |
|                                     | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2021/2022          | 30/06/2022                 |                               |                  |
| <b>Receipts</b>                     |                    |                                |                                           |                    |                            |                               |                  |
|                                     | Kshs               | Kshs                           | Kshs                                      | Kshs               | Kshs                       | Kshs                          |                  |
| Transfers from NG-CDF Board         | 137,088,879        | 19,110,067                     | 50,288,879                                | 206,487,825        | 206,487,825                | -                             |                  |
| Proceeds from Sale of Assets        | -                  | -                              | -                                         | -                  | -                          | -                             |                  |
| Other Receipts                      | -                  | -                              | -                                         | -                  | -                          | -                             |                  |
| <b>TOTAL RECEIPTS</b>               | <b>137,088,879</b> | <b>19,110,067</b>              | <b>50,288,879</b>                         | <b>206,487,825</b> | <b>206,487,825</b>         | <b>-</b>                      | <b>100.0%</b>    |
| <b>PAYMENTS</b>                     |                    |                                |                                           |                    |                            |                               |                  |
| Compensation of Employees           | 4,234,000          |                                | 560,000                                   | 4,794,000          | 4,195,067                  | 598,933                       | 87.5%            |
| Use of goods and services           | 8,103,998          |                                | 1,499,946                                 | 9,603,944          | 9,064,350                  | 539,594                       | 94.4%            |
| Transfers to Other Government Units | 84,800,000         | 10,600,000                     | 37,400,000                                | 132,800,000        | 132,400,000                | 400,000                       | 99.7%            |
| Other grants and transfers          | 39,950,881         | 940,067                        | 10,828,933                                | 51,719,881         | 47,124,307                 | 4,698,426                     | 91.3%            |
| Acquisition of Assets               | -                  | 7,570,000                      | -                                         | 7,570,000          | -                          | 7,570,000                     | 0.0%             |
| Other Payments                      | -                  |                                | -                                         | -                  | -                          | -                             | -                |
| <b>TOTAL</b>                        | <b>137,088,879</b> | <b>19,110,067</b>              | <b>50,288,879</b>                         | <b>206,487,825</b> | <b>192,783,724</b>         | <b>13,704,101</b>             | <b>93.4%</b>     |

**Kitui South Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

1. The actual receipt stood at 100% of the final budget, all projects had been fully approved and fully funded.
2. Compensation of Employees item stood at 87.5% since this is an ongoing activity.
3. Acquisition of asset was at 0% since the proposed purchase of the motor vehicle for office use had not been done. This was as a result of the long approval process in disposing the existing unserviceable vehicles and approval to purchase the new vehicle.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities |            |
|---------------------------------------------------------------------------------------------|------------|
| Description                                                                                 | Amount     |
| Budget utilisation difference totals                                                        | 13,704,101 |
| Less undisbursed funds receivable from the Board as at 30th June 2022                       | -          |
|                                                                                             | 13,704,101 |
| Add Accounts payable                                                                        | -          |
| Less Accounts Receivable                                                                    | -          |
| Add/Less Prior Year Adjustments                                                             | -          |
| Cash and Cash Equivalents at the end of the FY 2021/2022                                    | 13,704,101 |

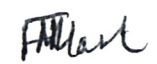
The Constituency financial statements were approved on **4<sup>th</sup> May 2023** and signed by:

\_\_\_\_\_  
Fund Account Manager

Name: Dennis Maundura

  
\_\_\_\_\_  
National Sub-County Accountant

Name: Nicholas Wambua  
ICPAK M/No: 11736

  
\_\_\_\_\_  
Chairman NG-CDF Committee

Name: Florence Martin



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

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

| Programme/Sub-programme                 | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d/c %) |
|-----------------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                         | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                         | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| <b>1.0 Administration and Recurrent</b> |                    |                                |                                          |                        |                               |                                        |                           |
| 1.1 Compensation of employees           | 4,234,000          |                                | 560,000                                  | 4,794,000              | 4,195,067                     | 598,933                                | 88%                       |
| 1.2 Committee allowances                | 2,491,332          |                                | 740,067                                  | 3,231,399              | 3,055,000                     | 176,399                                | 95%                       |
| 1.3 Use of goods and services           | 1,500,000          |                                | 200,000                                  | 1,700,000              | 1,404,750                     | 295,250                                | 83%                       |
| <b>Total</b>                            | <b>8,225,332</b>   |                                | <b>1,500,067</b>                         | <b>9,725,399</b>       | <b>8,654,817</b>              | <b>1,070,582</b>                       | <b>89%</b>                |
| <b>2.0 Monitoring and evaluation</b>    |                    |                                |                                          |                        |                               | -                                      |                           |
| 2.1 Capacity building                   | 2,000,000          |                                |                                          | 2,000,000              | 1,974,600                     | 25,400                                 | 99%                       |
| 2.2 Committee allowances                | 1,500,000          |                                | 559,879                                  | 2,059,879              | 2,030,000                     | 29,879                                 | 99%                       |
| 2.3 Use of goods and services           | 612,666            |                                |                                          | 612,666                | 600,000                       | 12,666                                 | 98%                       |
| <b>Total</b>                            | <b>4,112,666</b>   |                                | <b>559,879</b>                           | <b>4,672,545</b>       | <b>4,604,600</b>              | <b>67,945</b>                          | <b>99%</b>                |
| <b>3.0 Emergency</b>                    |                    |                                |                                          |                        |                               |                                        |                           |
| 3.1 Primary Schools                     | 4,996,400          | 640,067.00                     | 278,933                                  | 5,915,400              | 5,915,400                     | -                                      | 100%                      |
| 3.2 Secondary schools                   |                    |                                |                                          |                        |                               | -                                      | 100%                      |



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

| Programme/Sub-programme                | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation (f=d/c %) |
|----------------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|----------------------------|
|                                        | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                            |
|                                        | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                            |
|                                        | 903,085            |                                | 2,900,000                                | 3,803,085              | 3,803,085                     |                                        |                            |
| 3.3 Tertiary institutions              | -                  |                                |                                          | -                      | -                             | -                                      |                            |
| 3.4 Security projects                  | 800,000            | 100,000.00                     | -                                        | 900,000                | 900,000                       | -                                      | 100%                       |
| 3.5 Unutilised                         | 492,722            |                                |                                          | 492,722                |                               | 492,722                                | 0%                         |
| <b>Total</b>                           | <b>7,192,207</b>   | <b>740,067</b>                 | <b>3,178,933</b>                         | <b>11,111,207</b>      | <b>10,618,485</b>             | <b>492,722</b>                         | <b>96%</b>                 |
| <b>4.0 Bursary and Social Security</b> |                    |                                |                                          | -                      |                               |                                        |                            |
| 4.1 Secondary Schools                  | 16,858,674         |                                | 544,852                                  | 17,403,526             | 17,300,674                    | 102,852                                | 99%                        |
| 4.2 Tertiary Institutions              | 7,500,000          |                                | 605,148                                  | 8,105,148              | 8,105,148                     | -                                      | 100%                       |
| 4.3 Social Security                    |                    |                                |                                          | -                      |                               | -                                      |                            |
| 4.4 Special Needs                      |                    |                                |                                          | -                      | -                             |                                        |                            |
| <b>Total</b>                           | <b>24,358,674</b>  | <b>-</b>                       | <b>1,150,000</b>                         | <b>25,508,674</b>      | <b>25,405,822</b>             | <b>102,852</b>                         | <b>99%</b>                 |
| <b>5.0 Sports</b>                      |                    |                                |                                          | -                      |                               | -                                      |                            |
| 5.1                                    |                    |                                |                                          |                        |                               | -                                      |                            |
| <b>Total</b>                           |                    |                                |                                          | -                      |                               | -                                      |                            |



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| Programme/Sub-programme             | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d/c %) |
|-------------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                     | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                     | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| <b>6.0 Environment</b>              |                    |                                |                                          |                        |                               |                                        |                           |
| Kasundu Sand dam                    |                    |                                | 1,000,000                                | 1,000,000              |                               | 1,000,000                              | 0%                        |
|                                     |                    |                                |                                          | -                      |                               | -                                      |                           |
|                                     |                    |                                |                                          | -                      |                               | -                                      |                           |
|                                     |                    |                                |                                          | -                      |                               | -                                      |                           |
| <b>Total</b>                        | -                  | -                              | 1,000,000                                | 1,000,000              | -                             | 1,000,000                              | 0%                        |
| <b>7.0 Primary Schools Projects</b> |                    |                                |                                          |                        |                               |                                        |                           |
| ABC Ngiluni Primary School          | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Emale Primary School                | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ikilungulu Primary School           | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ikutha Curriculum Support Office    | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ikutha Primary School               | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ilusya Primary School               | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |



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|--------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                          | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                          | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Imelu Primary School     | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Kaatene Primary School   | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kakithya Primary School  | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kakunio Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kaliani Primary School   | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kaliluni Primary School  | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kalivu Primary School    | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kaluluini Primary School | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kamuluve Primary School  | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kamunga Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kamunyuni Primary School | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kandae Primary School    | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kandengya Primary School | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |



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|---------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                           | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                           | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Kasyelia Primary School   | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Kathingu Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kavyuvaa Primary School   | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kayangombe Primary School | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kiange Primary School     | 2,000,000          |                                |                                          | 2,000,000              | 2,000,000                     | -                                      | 100%                      |
| Kikwa Primary School      | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Kilongoni Primary School  | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Kiluya Primary School     | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kimuu Primary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kitambaa Primary School   | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Kyawangu Primary School   | 500,000            | 500,000.00                     |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Malatani Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Matikoni Primary School   | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |



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|-----------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                             | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                             | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Mbusyani Primary School     | 1,500,000          |                                |                                          | 1,500,000              | 1,100,000                     | 400,000                                | 73%                       |
| Mikongooni Primary School   | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mitaani Primary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mukwakwani Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Munathi Primary School      | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Muti Primary School         | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Mutomo TSC office           | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Mutuni Primary School       | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mwaathe Primary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mwambaisyuko Primary School | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Mwambua Primary School      | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Mwangala Primary School     | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ndatani Primary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |



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|--------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                          | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                          | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Ndithini Primary School  | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ndondoni Primary School  | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ngali Primary School     | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ngoseni Primary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Nzaini Primary School    | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Nzoani Primary School    | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Sembeni Primary School   | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Senda Primary School     | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Syamatani Primary School | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Tutu Primary School      | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Tuvila Primary School    | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Uae Primary School       | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Vote Primary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |



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|---------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                 | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                 | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Windiu Primary School           | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Windundu Primary School         | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Yongo Primary School            | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kongo Primary School            |                    | 200,000.00                     |                                          | 200,000                | 200,000                       | -                                      | 100%                      |
| Makele Primary School           |                    | 500,000                        |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Malili Primary school           |                    | 1,000,000                      |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Kyangoto Primary School         |                    | 1,500,000                      |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Maungu Primary School           |                    | 1,000,000                      |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Katilini Primary School         |                    | 1,500,000                      |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kanziko Township Primary School |                    | 1,000,000                      |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Mitalani Primary School         |                    | 1,500,000                      |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Semea Primary School            |                    | 1,500,000                      |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Special Education CSO           |                    | 100,000                        |                                          | 100,000                | 100,000                       | -                                      | 100%                      |



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|--------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                          | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                          | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Mutomo CSO               |                    | 100,000                        |                                          | 100,000                | 100,000                       | -                                      | 100%                      |
| Mutha CSO                |                    | 100,000                        |                                          | 100,000                | 100,000                       | -                                      | 100%                      |
| Athi CSO                 |                    | 100,000                        |                                          | 100,000                | 100,000                       | -                                      | 100%                      |
| Mavia Primary School     |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kituvwi Primary school   |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kiangu Primary School    |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kanguli Primary school   |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ivukuvuku Primary school |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mikomani Primary School  |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Imwange Primary School   |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kanziko CSO Office       |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Mukuanima Primary School |                    |                                | 2,200,000                                | 2,200,000              | 2,200,000                     | -                                      | 100%                      |
| Ndiini Primary School    |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |



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|---------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                           | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                           | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Ngaani Primary School     |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Tsavo Primary School      |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Winduma Primary School    |                    |                                | 1,000,000                                | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Kyamuthwa Primary School  |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ekani Primary School      |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kavwee Primary School     |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kanthi Primary School     |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kangima Primary School    |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Syomithumo Primary school |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Ngangani Primary School   |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Yamutava Primary School   |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Kangwa Primary school     |                    |                                | 1,100,000                                | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
|                           |                    |                                |                                          | -                      |                               | -                                      |                           |



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|--------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Total                          | 73,300,000         | 10,600,000                     | 30,000,000                               | 113,900,000            | 113,500,000                   | 400,000                                | 100%                      |
| 8.0 Secondary Schools Projects |                    |                                |                                          |                        |                               | -                                      |                           |
| Kamutei Secondary School       | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kibwea Secondary School        | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Kilawa Secondary School        | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Maluma Secondary School        | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Mikongooni Secondary School    | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Mutomo Girls Secondary School  | 1,000,000          |                                |                                          | 1,000,000              | 1,000,000                     | -                                      | 100%                      |
| Mutonya Secondary School       | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Semea Mixed Secondary School   | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Syunguni Secondary School      | 1,500,000          |                                |                                          | 1,500,000              | 1,500,000                     | -                                      | 100%                      |
| Yaathi Mixed Secondary School  | 1,100,000          |                                |                                          | 1,100,000              | 1,100,000                     | -                                      | 100%                      |
| Ikanga Boys Secondary School   |                    |                                | 2,200,000                                | 2,200,000              | 2,200,000                     | -                                      | 100%                      |



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|-------------------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                           | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                           | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
|                                           |                    |                                |                                          | -                      |                               | -                                      |                           |
|                                           |                    |                                |                                          | -                      |                               | -                                      |                           |
| <b>Total</b>                              | <b>11,500,000</b>  | <b>-</b>                       | <b>2,200,000</b>                         | <b>13,700,000</b>      | <b>13,700,000</b>             | <b>-</b>                               | <b>100%</b>               |
| <b>9.0 Tertiary institutions Projects</b> |                    |                                |                                          |                        |                               | -                                      |                           |
| Ikanaga Teachers Training College         |                    |                                | 5,200,000                                | 5,200,000              | 5,200,000                     | -                                      | 100%                      |
| <b>Total</b>                              | <b>-</b>           |                                | <b>5,200,000</b>                         | <b>5,200,000</b>       | <b>5,200,000</b>              | <b>-</b>                               | <b>100%</b>               |
| <b>10.0 Security Projects</b>             |                    |                                |                                          |                        |                               | -                                      |                           |
| Enzou Police Post                         | 1,500,000          |                                |                                          | 1,500,000              |                               | 1,500,000                              | 0%                        |
| Ikutha chief's Office                     | 500,000            |                                |                                          | 500,000                | 500,000                       | -                                      | 100%                      |
| Ikutha Deputy County Commissioner Office  | 300,000            |                                |                                          | 300,000                | 300,000                       | -                                      | 100%                      |
| Isaa Assistant Chief Office               | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                      |
| Ithumula Assistant Chief Office           | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                      |
| Kasaala Assistant Chief Office            | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                      |



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| Programme/Sub-programme          | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation (f=d/c %) |
|----------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|----------------------------|
|                                  | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                            |
|                                  | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                            |
| Keutunda Assistant Chief Office  | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Kiangwa Assistant Chief Office   | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Kiimani Assistant Chief Office   | 300,000            |                                |                                          | 300,000                | 300,000                       | -                                      | 100%                       |
| Kiviyuni Assistant Chief Office  | 300,000            |                                |                                          | 300,000                | 300,000                       | -                                      | 100%                       |
| Maaini Assistant Chief Office    | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Ndakani Assistant Chief Office   | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Nduundune Assistant Chief Office | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Nzamba Assistant Chief Office    | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Vote Assistant Chief Office      | 400,000            |                                |                                          | 400,000                | 400,000                       | -                                      | 100%                       |
| Monguni Police post              | 1,500,000          |                                |                                          | 1,500,000              |                               | 1,500,000                              | 0%                         |
| Katilini Assistant chief Office  |                    | 200,000                        |                                          | 200,000                | 200,000                       | -                                      | 100%                       |
| Ikanga Police post               |                    |                                | 2,000,000                                | 2,000,000              | 2,000,000                     | -                                      | 100%                       |
| Kitui south DCI Office           |                    |                                | 1,500,000                                | 1,500,000              | 1,500,000                     | -                                      | 100%                       |



**Kitui South Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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| Programme/Sub-programme    | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d/c %) |
|----------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                            | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                            | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Maluma ACC Office          |                    |                                | 2,000,000                                | 2,000,000              | 2,000,000                     | -                                      | 100%                      |
|                            |                    |                                |                                          | -                      |                               | -                                      |                           |
|                            |                    |                                |                                          | -                      |                               | -                                      |                           |
| <b>Total</b>               | <b>8,400,000</b>   | <b>200,000</b>                 | <b>5,500,000</b>                         | <b>14,100,000</b>      | <b>11,100,000</b>             | <b>3,000,000</b>                       | <b>79%</b>                |
| 11.0 Acquisition of assets |                    |                                |                                          | -                      |                               | -                                      |                           |
| NG-CDF Office vehicle      | -                  | 7,570,000                      |                                          | 7,570,000              |                               | 7,570,000                              | 0%                        |
|                            | -                  |                                | -                                        | -                      | -                             | -                                      |                           |
|                            | -                  |                                | -                                        | -                      | -                             | -                                      |                           |
|                            | -                  |                                | -                                        | -                      |                               |                                        |                           |
| <b>Total</b>               | <b>-</b>           | <b>7,570,000</b>               | <b>-</b>                                 | <b>7,570,000</b>       |                               | <b>7,570,000</b>                       | <b>0%</b>                 |
| 12.0 Other payments        |                    |                                |                                          | -                      |                               | -                                      |                           |
|                            |                    |                                |                                          |                        |                               |                                        |                           |
|                            |                    |                                |                                          | -                      |                               |                                        |                           |
|                            |                    |                                |                                          |                        |                               |                                        |                           |



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| Programme/Sub-programme | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d/c %) |
|-------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                         | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                         | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
|                         |                    |                                |                                          | -                      |                               |                                        |                           |
| Total                   |                    | -                              | -                                        | -                      | -                             | -                                      |                           |
| 13.0 unallocated fund   |                    |                                |                                          |                        |                               |                                        |                           |
| Unapproved projects     |                    |                                |                                          |                        |                               | -                                      |                           |
| AIA                     |                    |                                |                                          |                        |                               | -                                      |                           |
| PMC savings             |                    |                                |                                          |                        |                               |                                        |                           |
| Total                   |                    |                                | -                                        | -                      | -                             | -                                      |                           |
|                         | 137,088,879        | 19,110,067                     | 50,288,879                               | 206,487,825            | 192,783,724                   | 13,704,101                             | 93%                       |

**STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)**

| Receipt/Expense Item | Original Budget |                                | Adjustments                              | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|----------------------|-----------------|--------------------------------|------------------------------------------|--------------|----------------------------|-------------------------------|------------------|
|                      | a               |                                | b                                        | c=a+b        | d                          | e=c-d                         | f=d/c %          |
|                      |                 | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements |              |                            |                               |                  |
| PAYMENTS             |                 |                                |                                          |              |                            |                               |                  |



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| Programme/Sub-programme             | Original Budget(a) | Adjustments(b)                 |                                          | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f=d/c %) |
|-------------------------------------|--------------------|--------------------------------|------------------------------------------|------------------------|-------------------------------|----------------------------------------|---------------------------|
|                                     | 2021/2022          | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2021/2022              | 30/06/2022                    |                                        |                           |
|                                     | Kshs               |                                | Kshs                                     | Kshs                   | Kshs                          | Kshs                                   |                           |
| Compensation of Employees           | 4,234,000          | -                              | 560,000                                  | 4,794,000              | 4,195,067                     | 598,933                                | 88%                       |
| Use of goods and services           | 8,103,998          | -                              | 1,499,946                                | 9,603,944              | 9,064,350                     | 539,594                                | 94%                       |
| Transfers to Other Government Units | 84,800,000         | 10,600,000                     | 37,400,000                               | 132,800,000            | 132,400,000                   | 400,000                                | 100%                      |
| Other grants and transfers          | 39,950,881         | 940,067                        | 10,828,933                               | 51,719,881             | 47,124,307                    | 4,595,574                              | 91%                       |
| Acquisition of Assets               | -                  | 7,570,000                      | -                                        | 7,570,000              | -                             | 7,570,000                              | 0%                        |
| Other payments                      | -                  | -                              | -                                        | -                      | -                             | -                                      |                           |
| UNALLOCATED FUND                    | -                  | -                              | -                                        | -                      | -                             | -                                      |                           |
| <b>TOTAL</b>                        | <b>137,088,879</b> | <b>19,110,067</b>              | <b>50,288,879</b>                        | <b>206,487,825</b>     | <b>192,886,576</b>            | <b>13,704,101</b>                      | <b>93%</b>                |

(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



## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-Kitui South Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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



**Significant Accounting Policies continued**

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

***Significant Accounting Policies continued***

**6. Cash and Cash Equivalents.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



**Significant Accounting Policies continued**

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 8th June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

***Kitui South Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

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**14. Errors**

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

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

**15. Related Party Transactions**

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



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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

| Description     | 2021-2022          | 2020 - 2021        |
|-----------------|--------------------|--------------------|
|                 | Kshs               | Kshs               |
| NG-CDF BOARD:   |                    |                    |
| AIE NO. B096875 |                    | 1,000,000          |
| AIE NO. B096887 |                    | 1,900,000          |
| AIE NO. B096966 |                    | 15,000,000         |
| AIE NO. B104625 |                    | 21,000,000         |
| AIE NO. A823653 |                    | 22,116,959         |
| AIE NO. B124573 |                    | 9,000,000          |
| AIE NO. B124851 |                    | 11,250,765         |
| AIE NO. B119520 |                    | 8,500,000          |
| AIE NO. B119910 |                    | 13,000,000         |
| AIE NO. B128151 |                    | 6,900,000          |
| AIE NO. B128464 |                    | 6,000,000          |
| AIE NO. B132208 |                    | 6,000,000          |
| AIE NO. B138876 |                    | 13,000,000         |
| AIE NO. B126170 |                    | 7,000,000          |
| AIE NO. B126464 |                    | 10,600,000         |
| AIE NO. B140608 |                    | 12,000,000         |
| B140959         | 33,000,000         |                    |
| B105480         | 44,000,000         |                    |
| B105825         | 24,000,000         |                    |
| B128570         | 5,000,000          |                    |
| B128881         | 12,000,000         |                    |
| B154079         | 15,000,000         |                    |
| B164416         | 18,000,000         |                    |
| B155854         | 16,088,879         |                    |
| A895012         | 3,000,000          |                    |
| A888978         | 5,200,000          |                    |
| B155974         | 12,088,879         |                    |
|                 | <b>187,377,758</b> | <b>164,267,724</b> |

**2. Proceeds From Sale of Assets**

|  | 2021-2022 | 2020-2021 |
|--|-----------|-----------|
|--|-----------|-----------|

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

|                                                            | Kshs       | Kshs       |
|------------------------------------------------------------|------------|------------|
| Receipts from sale of Buildings                            | xxx        | xxx        |
| Receipts from the Sale of Vehicles and Transport Equipment | xxx        | xxx        |
| Receipts from sale of office and general equipment         | xxx        | xxx        |
| Receipts from the Sale Plant Machinery and Equipment       | xxx        | xxx        |
| Others (specify)                                           |            |            |
| <b>Total</b>                                               | <b>xxx</b> | <b>xxx</b> |

**3. Other Receipts**

|                                         | 2021-2022 | 2020-2021      |
|-----------------------------------------|-----------|----------------|
|                                         | Kshs      | Kshs           |
| Interest Received                       | -         | -              |
| Rents                                   | -         | -              |
| Receipts from sale of tender documents  | -         | 101,000        |
| Hire of plant/equipment/facilities      | -         | -              |
| Unutilized funds from PMCs              | -         | -              |
| Other Receipts Not Classified Elsewhere | -         | -              |
| <b>Total</b>                            | <b>-</b>  | <b>101,000</b> |



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**Notes To the Financial Statements (Continued)**

**4. Compensation Of Employees**

|                                                                    | 2021-2022        | 2020-2021        |
|--------------------------------------------------------------------|------------------|------------------|
|                                                                    | Kshs             | Kshs             |
| NG-CDFC Basic staff salaries                                       | 2,952,480        | 2,893,560        |
| Personal allowances paid as part of salary                         |                  |                  |
| House Allowance                                                    | 207,600          | 207,600          |
| Transport Allowance                                                | 288,000          | 288,000          |
| Leave allowance                                                    | 24,000           | 24,000           |
| Gratuity to contractual employees                                  | 558,827          | 580,999          |
| Employer Contributions Compulsory national social security schemes | 164,160          | 164,160          |
| <b>Total</b>                                                       | <b>4,195,067</b> | <b>4,158,319</b> |

**5. Use Of Goods and Services**

| Description                                               | 2021-2022 | 2020 - 2021 |
|-----------------------------------------------------------|-----------|-------------|
|                                                           | Kshs      | Kshs        |
| Utilities, supplies and services                          | 100,000   | -           |
| Electricity                                               | -         | -           |
| Water & sewerage charges                                  | -         | -           |
| Office rent                                               | -         | -           |
| Communication, supplies and services                      | 200,000   | 429,370     |
| Domestic travel and subsistence                           | 163,600   | 850,900     |
| Printing, advertising and information supplies & services | -         | -           |
| Rentals of produced assets                                |           | -           |
| Training expenses                                         | 1,974,600 | 2,342,600   |
| Hospitality supplies and services                         | -         | -           |
| Other committee expenses                                  | 2,010,200 | 3,997,000   |
| Committee allowance                                       | 4,015,950 | 9,926,000   |
| Insurance costs                                           | -         | -           |
| Specialised materials and services                        | -         | -           |
| Office and general supplies and services                  | 300,000   | 900,000     |
| Fuel , oil & lubricants                                   | 300,000   | 100,000     |

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|                                                              |  |                  |                   |
|--------------------------------------------------------------|--|------------------|-------------------|
| Other operating expenses                                     |  | -                | -                 |
| Bank service commission and charges                          |  | -                | 131,877           |
| Other Operating Expenses                                     |  | -                | -                 |
| Security operations                                          |  | -                | -                 |
| Routine maintenance - vehicles and other transport equipment |  | -                | -                 |
| Routine maintenance- other assets                            |  | -                | -                 |
| <b>TOTAL</b>                                                 |  | <b>9,064,350</b> | <b>18,677,747</b> |

**6. Transfer To Other Government Units**

| Description                                            | 2021-2022             | 2020-2021         |
|--------------------------------------------------------|-----------------------|-------------------|
|                                                        | Kshs                  | Kshs              |
| Transfers To Primary Schools (See Attached List)       | 113,500,000.00        | 69,884,212        |
| Transfers To Secondary Schools (See Attached List)     | 13,700,000.00         | 11,922,000        |
| Transfers To Tertiary Institutions (See Attached List) | 5,200,000.00          | 3,000,000         |
| <b>Total</b>                                           | <b>132,400,000.00</b> | <b>84,806,212</b> |

**7. Other Grants and Other transfers**

|                                                     | 2021-2022         | 2020-2021         |
|-----------------------------------------------------|-------------------|-------------------|
|                                                     | Kshs              | Kshs              |
| Bursary – secondary schools (see attached list)     | 17,300,674        | 25,888,179        |
| Bursary – tertiary institutions (see attached list) | 8,105,148         | 9,971,179         |
| Bursary – special schools (see attached list)       | -                 | -                 |
| Mock & CAT (see attached list)                      | -                 | -                 |
| Social Security programmes (NHIF)                   | -                 | -                 |
| Security projects (see attached list)               | 11,100,000        | 11,200,000        |
| Sports projects (see attached list)                 | -                 | 1,901,000         |
| Environment projects (see attached list)            | -                 | 1,000,000         |
| Emergency projects (see attached list)              | 10,618,485        | 6,941,942         |
| <b>Total</b>                                        | <b>47,124,307</b> | <b>56,902,300</b> |



**Kitui South Constituency**  
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**8. Acquisition Of Assets**

|                                                             | 2021-2022 | 2020-2021 |
|-------------------------------------------------------------|-----------|-----------|
|                                                             | Kshs      | Kshs      |
| Purchase of Buildings                                       | xx        | xx        |
| Construction of Buildings                                   | xx        | xx        |
| Refurbishment of Buildings                                  | xx        | xx        |
| Purchase of Vehicles and Other Transport Equipment          | xx        | xx        |
| Purchase of Household Furniture and Institutional Equipment | xx        | xx        |
| Purchase of Office Furniture and General Equipment          | xx        | xx        |
| Purchase of ICT Equipment, Software and Other ICT Assets    | xx        | xx        |
| Purchase of Specialized Plant, Equipment and Machinery      | xx        | xx        |
| Acquisition of Land                                         | xx        | xx        |
| <b>Total</b>                                                | <b>xx</b> | <b>xx</b> |

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**9. Other Payments**

|                | 2021-2022 | 2020-2021 |
|----------------|-----------|-----------|
|                | Kshs      | Kshs      |
| Strategic plan |           | 886,669   |
| ICT Hub        | -         | -         |
| Huduma Centre  |           | 4,500,000 |
|                | -         | 5,386,669 |

**10: Cash Book Bank Balance**

| Name Of Bank, Account No. & Currency                                      | 2021-2022  | 2020-2021  |
|---------------------------------------------------------------------------|------------|------------|
| <b>10A: Bank Accounts (Cash Book Bank Balance)</b>                        | Kshs       | Kshs       |
| Equity Bank Ltd, Mutomo Branch . Kitui south NG-CDF, A/C no.1670266577876 | 13,704,101 | 19,110,067 |
|                                                                           | -          | -          |
| <b>Total</b>                                                              | 13,704,101 | 19,110,067 |
| <b>10 B: Cash on Hand</b>                                                 |            |            |
| Location 1                                                                |            |            |
| Location 2                                                                | xxx        | xxx        |
| Location 3                                                                | xxx        | xxx        |
| Other Locations (Specify)                                                 | xxx        | xxx        |
| <b>Total</b>                                                              | xxx        | xxx        |
| [Provide Cash Count Certificates for Each]                                | xxx        | xxx        |

**11: Outstanding Imprests**

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

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



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**12A. Retention**

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

[Provide short appropriate explanations as necessary.]

**12B. Gratuity**

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

[Provide short appropriate explanations as necessary]

**13. Balances Brought Forward**

|               | 2021-2022<br>(1 <sup>st</sup> July 2021) | 2020-2021<br>(1 <sup>st</sup> July 2020) |
|---------------|------------------------------------------|------------------------------------------|
|               | Kshs                                     | Kshs                                     |
| Bank accounts | 19,110,067                               | 24,672,590                               |
| Cash in hand  | -                                        | -                                        |
| Imprest       | -                                        | -                                        |
| Total         | 19,110,067                               | 24,672,590                               |

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**14. Prior Year Adjustments**

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

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

**15. Changes in Accounts Receivable – Outstanding Imprests**

|                                                    | 2021-2022 | 2020-2021  |
|----------------------------------------------------|-----------|------------|
|                                                    | KShs      | KShs       |
| Outstanding Imprest as at 1 <sup>st</sup> July (A) | -         | -          |
| Imprest issued during the year (B)                 | 8,600,750 | 16,883,600 |
| Imprest surrendered during the Year (C)            | 8,600,750 | 16,883,600 |
| closing accounts in account receivables D= A+B-C   | -         | -          |
| Changes in Account Receivables E= D-A              | -         | -          |

**16. Changes in Accounts Payable – Deposits and Retentions**

|                                                       | 2021 – 2022 | 2020 – 2021 |
|-------------------------------------------------------|-------------|-------------|
|                                                       | KShs        | KShs        |
| Deposit and Retentions as at 1 <sup>st</sup> July (A) | xxx         | xxx         |
| Deposit and Retentions held during the year (B)       | xxx         | xxx         |
| Deposit and Retentions paid during the Year (C)       | xxx         | xxx         |
| closing account payables D= A+B-C                     | xxx         | xxx         |
| Changes in Accounts Payable E= D-E                    | xxx         | xxx         |



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**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

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

**17.2: Pending Staff Payables (See Annex 2)**

|                           | 2021-2022 | 2020-2021 |
|---------------------------|-----------|-----------|
|                           | Kshs      | Kshs      |
| NGCDFC Staff              | 598,983   | 667,108   |
| Others ( <i>specify</i> ) | -         | -         |
| Total                     | 598,983   | 667,108   |

**17.3: Unutilized Fund (See Annex 3)**

|                                                                     | 2021-2022  | 2020-2021  |
|---------------------------------------------------------------------|------------|------------|
|                                                                     | Kshs       | Kshs       |
| Compensation of employees                                           | 598,933    | 449,881    |
| Use of goods and services                                           | 539,594    | 419,965    |
| Amounts due to other Government entities (see attached list)        | 400,000    | 40,500,000 |
| Amounts due to other grants and other transfers (see attached list) | 4,595,574  | 10,313,664 |
| Acquisition of assets                                               | 7,570,000  | 7,570,000  |
| Others                                                              |            | 44,436     |
| Funds pending approval                                              |            | 10,101,000 |
| Total                                                               | 13,704,101 | 69,398,946 |

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

|                                          | 2021-2022         | 2020-2021         |
|------------------------------------------|-------------------|-------------------|
|                                          | Kshs              | Kshs              |
| PMC account balances (see attached list) | 16,600,674        | 24,417,890        |
| <b>Total</b>                             | <b>16,600,674</b> | <b>24,417,890</b> |



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**Annexes**

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

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

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**Annex 2 - Analysis of Pending Staff Payables**

| Name of Staff               | Designation                | Date employed | Outstanding Balance<br>30 <sup>th</sup> June 2022 | Comments |
|-----------------------------|----------------------------|---------------|---------------------------------------------------|----------|
| <b>NG-CDFC Staff</b>        |                            |               |                                                   |          |
| 1. Elizabeth Kavata Kasanga | Accounts Assistant         | 01.07.2015    | 107,001                                           | Gratuity |
| 2. Sabina Mueni Maleve      | Records Management Officer | 01.07.2015    | 59,779                                            | Gratuity |
| 3. Jeremiah Kitonga         | Driver                     | 01.01.2014    | 123,080                                           | Gratuity |
| 4. Kyundu Mwooka            | Security Guard             | 01.01.2014    | 129,761                                           | Gratuity |
| 5. Joel Malombe             | Security Guard             | 01.02.2018    | 123,080                                           | Gratuity |
| 6. Kambua Paul              | Office Assistant           | 01.02.2014    | 56,282                                            | Gratuity |
| Sub-Total                   |                            |               | 598,983                                           |          |
| Grand Total                 |                            |               |                                                   |          |



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**Annex 3 – Unutilized Fund**

| Name                                     | Brief Transaction Description | Outstanding<br>Balance<br>2021/22 | Outstanding<br>Balance<br>2020/21 | Comments |
|------------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|----------|
| Compensation of employees                |                               | 598,933                           | 449,881                           |          |
| Use of goods & services                  |                               | 539,829                           | 419,965                           |          |
| Amounts due to other Government entities |                               |                                   |                                   |          |
| Mbusyani Primary School                  |                               | 400,000                           |                                   |          |
| Kyamuthwa Primary School                 |                               |                                   | 1,500,000                         |          |
| Ekani primary school                     |                               |                                   | 1,500,000                         |          |
| Imwange primary school                   |                               |                                   | 1,100,000                         |          |
| Ivukuvuku primary school                 |                               |                                   | 1,500,000                         |          |
| Kanguli primary school                   |                               |                                   | 1,500,000                         |          |
| Kanziko Curriculum Support Office        |                               |                                   | 1,500,000                         |          |
| Kanziko township primary school          |                               |                                   | 1,000,000                         |          |
| Katilini primary school                  |                               |                                   | 1,500,000                         |          |
| Kiangi primary school                    |                               |                                   | 1,500,000                         |          |
| Kituvwi primary school                   |                               |                                   | 1,500,000                         |          |
| Kongo primary school                     |                               |                                   | 200,000                           |          |
| Kyangoto Primary School                  |                               |                                   | 500,000                           |          |
| Kyawangu Primary School                  |                               |                                   | 1,500,000                         |          |
| Malili Primary School                    |                               |                                   | 1,000,000                         |          |
| Maungu primary school                    |                               |                                   | 1,000,000                         |          |
| Mavia primary school                     |                               |                                   | 1,500,000                         |          |
| Memboo primary school                    |                               |                                   | 1,500,000                         |          |
| Mikomani primary school                  |                               |                                   | 1,100,000                         |          |
| Mitalani primary school                  |                               |                                   | 1,500,000                         |          |
| Mukuanima Primary School                 |                               |                                   | 2,200,000                         |          |
| Ndiiniprimaryschool                      |                               |                                   | 1,500,000                         |          |
| Ngaani primary school                    |                               |                                   | 1,500,000                         |          |
| Semea primary school                     |                               |                                   | 1,500,000                         |          |
| Tsavo primary school                     |                               |                                   | 1,500,000                         |          |
| Winduma primary school                   |                               |                                   | 1,000,000                         |          |
| Ikanga boys secondary school             |                               |                                   | 2,200,000                         |          |
| Ikanga Teachers Training College         |                               |                                   | 5,200,000                         |          |

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| Name                                                  | Brief Transaction Description | Outstanding Balance<br>2021/22 | Outstanding Balance<br>2020/21 | Comments |
|-------------------------------------------------------|-------------------------------|--------------------------------|--------------------------------|----------|
| Sub-Total                                             |                               | 400,000                        | 40,500,000                     |          |
| <b>Amounts due to other grants and other payments</b> |                               |                                |                                |          |
| Enzou Police post                                     |                               | 1,500,000                      |                                |          |
| Monguni Police Post                                   |                               | 1,500,000                      |                                |          |
| Kitui south DCI offices                               |                               |                                | 1,500,000                      |          |
| Maluma ACC Office                                     |                               |                                | 2,000,000                      |          |
| Katilini Assistant Chief Office                       |                               |                                | 200,000                        |          |
| Ikanga Police station                                 |                               |                                | 2,000,000                      |          |
| Constituency Sports-Equipment                         |                               |                                | 99,000                         |          |
| Environment-Kasundu sand dam                          |                               | 1,000,000                      |                                |          |
| Emergency projects(unallocated)                       |                               | 492,722                        | 4,485,843                      |          |
| Bursaries                                             |                               | 102,852                        | 28,821                         |          |
| Sub-Total                                             |                               | 4,595,574                      | 10,313,664                     |          |
| <b>Acquisition of assets</b>                          |                               |                                |                                |          |
| Sub-Total                                             |                               | 7,570,000                      | 7,570,000                      |          |
|                                                       |                               | 7,570,000                      | 7,570,000                      |          |
| <b>Others (specify)</b>                               |                               |                                |                                |          |
| Strategic plan                                        |                               |                                | 44,436                         |          |
| NBK Balance                                           |                               |                                | -                              |          |
| Mutomo Huduma Centre                                  |                               |                                | -                              |          |
| Sub-Total                                             |                               |                                | 44,436                         |          |
| <b>Funds Pending Approval</b>                         |                               |                                |                                |          |
| AIA-Sale of tenders                                   |                               |                                | 101,000                        |          |
| Kithae Primary School                                 |                               |                                | 3,000,000                      |          |
| Kaangwa Primary School                                |                               |                                | 500,000                        |          |
| Kaliluni Primary School                               |                               |                                | 500,000                        |          |
| Kangima Primary School                                |                               |                                | 500,000                        |          |
| Kanthi primary school                                 |                               |                                | 500,000                        |          |
| Kathingu primary school                               |                               |                                | 500,000                        |          |
| Kavwee primary school                                 |                               |                                | 500,000                        |          |



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| Name                    | Brief Transaction Description | Outstanding<br>Balance<br>2021/22 | Outstanding<br>Balance<br>2020/21 | Comments |
|-------------------------|-------------------------------|-----------------------------------|-----------------------------------|----------|
| Kiluya primary school   |                               |                                   | 500,000                           |          |
| Malatani primary school |                               |                                   | 500,000                           |          |
| Ndithini primary school |                               |                                   | 500,000                           |          |
| Ngangani Primary School |                               |                                   | 500,000                           |          |
| Ngoseni primary school  |                               |                                   | 500,000                           |          |
| Yamutava primary school |                               |                                   | 1,000,000                         |          |
| Kasundu Sand dam        |                               | -                                 | 10,101,000                        |          |
| Sub-Total               |                               |                                   |                                   |          |
| Grand Total             |                               | 13,704,101                        | 69,398,946                        |          |

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Annex 4 – Summary of Fixed Asset Register

| Asset class                                  | Historical Cost<br>b/f<br>(Kshs)<br>2020/21 | Additions<br>during the<br>year (Kshs) | Disposals<br>during the<br>year (Kshs) | Historical<br>Cost<br>(Kshs)<br>2021/22 |
|----------------------------------------------|---------------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------|
| Land                                         | -                                           | -                                      | -                                      | -                                       |
| Buildings and structures                     | 18,561,408                                  | -                                      | -                                      | 18,561,408                              |
| Transport equipment                          | 9,750,212                                   | -                                      | 8,607,400                              | 1,142,812                               |
| Office equipment, furniture and fittings     | -                                           | -                                      | -                                      | -                                       |
| ICT Equipment, Software and Other ICT Assets | 1,843,657                                   | -                                      | -                                      | 1,843,657                               |
| Other Machinery and Equipment                | -                                           | -                                      | -                                      | -                                       |
| Heritage and cultural assets                 | -                                           | -                                      | -                                      | -                                       |
| Intangible assets                            | -                                           | -                                      | -                                      | -                                       |
| <b>Total</b>                                 | <b>30,155,277</b>                           | <b>-</b>                               |                                        | <b>21,547,877</b>                       |



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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

| PROJECT NAME                       | Bank Name | A/C NO.       | Date Account Opened | Bank Balance as at 30th June,2022 | Bank Balance as at 30th June,2021 |
|------------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
| ABC Ngiluni Primary School         | EQUITY    | 1670177392746 | 28.06.2018          | 100                               |                                   |
| Civil Registration Services Office | EQUITY    | 1670182195514 | 13.01.2012          | -                                 |                                   |
| Ekani Primary School               | EQUITY    | 1670181176396 | 18.08.2021          | 20                                |                                   |
| Ikanga Boys Secondary School       | EQUITY    | 1670268705797 | 29.06.2016          | 1,992                             |                                   |
| Ikanga Police Post                 | EQUITY    | 1670182083733 | 07.12.2021          | 99,770                            |                                   |
| Ikilungulu Primary School          | EQUITY    | 1670164568370 | 30.07.2015          | 76,741                            |                                   |
| Ikutha Chief Office                | EQUITY    | 1670182210005 | 18.01.2022          | 51,400                            |                                   |
| Ikutha Chiefs Camp                 | EQUITY    | 1670182213683 | 19.01.2022          | 480                               |                                   |
| Ikutha CSO Office                  | EQUITY    | 1670182740481 | 16.06.2022          | -                                 |                                   |
| Ikutha DCC Office                  | EQUITY    | 1670172063406 | 09.03.2017          | 2,892                             | 2,892                             |
| Ikutha Girls Secondary School      | EQUITY    | 1670264520981 | 21.07.2015          | 820                               |                                   |
| Ikutha Primary School              | EQUITY    | 1670169112268 | 26.07.2016          | 113,260                           |                                   |
| Ithumula assistant Chief Office    | EQUITY    | 1670182186813 | 11.01.2022          | 30                                |                                   |
| Kaatene Primary School             | EQUITY    | 1670168498154 | 17.06.2016          | 78,980                            |                                   |
| Kakithya Primary School            | EQUITY    | 1670182466240 | 30.03.2022          | 76,690                            |                                   |
| Kamunyuni Primary School           | EQUITY    | 1670164530431 | 22.07.2015          | 78,780                            |                                   |
| Kandae Primary School              | EQUITY    | 1670169614575 | 30.08.2016          | 77,693                            |                                   |
| Kandengya Primary School           | EQUITY    | 1670182438124 | 22.02.2022          | 53,660                            |                                   |
| Kanguli Primary School             | EQUITY    | 1670181138466 | 05.08.2021          | 60                                |                                   |
| Kanziko Township Primary School    | EQUITY    | 1670164521243 | 21.07.2015          | 92                                |                                   |
| Kanziko Zonal Office               | EQUITY    | 1670181198238 | 25.08.2021          | 1,075                             |                                   |
| Kasaala Assistant Chief Office     | EQUITY    | 1670182181181 | 10.01.2022          | 40                                |                                   |
| kavyuvaa Primary School            | EQUITY    | 1670182477798 | 01.04.2022          | 76,510                            |                                   |



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| PROJECT NAME                   | Bank Name | A/C NO.       | Date Account Opened | Bank Balance as at 30th June,2022 | Bank Balance as at 30th June,2021 |
|--------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
| Kiange Primary School          | EQUITY    | 1670182227829 | 24.01.2022          | 193,540                           |                                   |
| Kiangwa Assistant Chief Office | EQUITY    | 1670182194970 | 13.01.2022          | 960                               |                                   |
| Kilawa Secondary school        | EQUITY    | 1670182574153 | 04.05.2022          | 55,290                            |                                   |
| Kimuu Primary School           | EQUITY    | 1670171867468 | 24.02.2017          | 86,155                            |                                   |
| Kitoo Assistant Chief Office   | EQUITY    | 1670282531592 | 20.04.2022          | 40                                |                                   |
| Kitui South CSO Office         | EQUITY    | 1670180845652 | 30.04.2022          | 640                               |                                   |
| Kituvwi Primary School         | EQUITY    | 1670166502958 | 22.01.2016          | 7,263                             |                                   |
| Kivyuni assistant Chief Office | EQUITY    | 1670182171852 | 06.01.2022          | 70                                |                                   |
| Kyatune Primary School         | EQUITY    | 1670168819266 | 05.07.2016          | 102,878                           |                                   |
| Kyawangu Primary School        | EQUITY    | 1670179818049 | 14.05.2022          | 144,980                           |                                   |
| Maaani Assistant Chief Office  | EQUITY    | 1670182209920 | 18.01.2022          | 84,400                            |                                   |
| Maluma ACC Office              | EQUITY    | 1670181285355 | 14.09.2021          | 346,920                           |                                   |
| Maluma Secondary School        | EQUITY    | 1670282525880 | 19.04.2022          | 65,972                            |                                   |
| Maungu Primary School          | EQUITY    | 1670168607064 | 25.06.2016          | 15                                |                                   |
| Mikomani Primary School        | EQUITY    | 1670181196161 | 24.08.2021          | 65,926                            |                                   |
| Mikongooni Secondary School    | EQUITY    | 1670180799963 | 14.04.2021          | 31,520                            | 156,665                           |
| Mitaani Primary School         | EQUITY    | 1670172036274 | 07.03.2017          | 75,997                            |                                   |
| Muti Primary School            | EQUITY    | 1670280282106 | 12.11.2020          | 90                                | 95,720                            |
| Mutomo DCI Office              | EQUITY    | 1670181279974 | 13.09.2021          | -                                 |                                   |
| Mutomo District HQ             | EQUITY    | 1670168489070 | 16.06.2016          | 49,825                            |                                   |
| Mutomo TSC Office              | EQUITY    | 1670179838773 | 26.05.2022          | 3,495                             |                                   |
| Mutuni Primary School          | EQUITY    | 1670168651807 | 27.6.2016           | 77,430                            | 140                               |
| Mwambaisyuko Primary School    | EQUITY    | 1670180040041 | 24.08.2020          | 58,120                            | 320                               |
| Mwangala Primary School        | EQUITY    | 1670182224439 | 22.01.2022          | 77,530                            |                                   |
| Ndondoni Primary School        | EQUITY    | 1670164579206 | 31.07.2015          | 670,570                           |                                   |



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| PROJECT NAME                     | Bank Name | A/C NO.       | Date Account Opened | Bank Balance as at 30th June,2022 | Bank Balance as at 30th June,2021 |
|----------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
| Nduundune Assistant Chief Office | EQUITY    | 1670182190780 | 12.01.2022          | 47,520                            |                                   |
| Ngali Primary School             | EQUITY    | 1670166434103 | 15.01.2016          | 63,770                            |                                   |
| Ngoseni Primary School           | EQUITY    | 1670171510313 | 27.01.2017          | 658,838                           | 300,000                           |
| Nzamba Assistant Chief Office    | EQUITY    | 1670182183017 | 10.01.2022          | 400                               |                                   |
| Sembeni Primary School           | EQUITY    | 1670182433509 | 21.03.2022          | 5,211                             |                                   |
| Senda Primary School             | EQUITY    | 1670182578155 | 05.05.2022          | 60,359                            |                                   |
| Syomithumo Primary School        | EQUITY    | 1670167019784 | 02.03.2016          | 1,500,171                         | 171                               |
| Tutu Primary School              | EQUITY    | 1670170935168 | 08.12.2013          | 62,766                            |                                   |
| Vote Assistant Chief Office      | EQUITY    | 1670182187284 | 11.1.2022           | 80                                |                                   |
| Windiu Primary School            | EQUITY    | 1670169666047 | 02.09.2016          | 71,400                            |                                   |
| Winduma Primary School           | EQUITY    | 1670167015785 | 02.03.2016          | 150                               |                                   |
| Emale Primary School             | KCB       | 1208439472    | 04.05.2017          | 32                                |                                   |
| Ikandani Primary School          | KCB       | 1166343979    | 26.07.2018          | 424                               |                                   |
| Ikanga Teachers Training College | KCB       | 1239216939    |                     | 4,754                             |                                   |
| Ilusya Primary School            | KCB       | 1166341550    |                     | 78,377                            |                                   |
| Imelu Primary School             | KCB       | 1234837080    | 25.06.2018          | 54,440                            |                                   |
| Imwange Primary School           | KCB       | 1206737921    | 02.03.2017          | 61,227                            |                                   |
| Isaa Assistant Chief Office      | KCB       | 1292356618    | 07.01.2022          | 67,820                            |                                   |
| Isaa Primary School              | KCB       | 1161654151    |                     | 1,741                             |                                   |
| Ivukuvuku Primary School         | KCB       | 1168519330    | 01.08.2017          | 2,256                             |                                   |
| Kaangungi Primary School         | KCB       | 1236317882    | 25.07.2018          | 300,100                           |                                   |
| Kaangwa Primary School           | KCB       | 1206428015    |                     | 1,100,450                         |                                   |
| Kakunio Primary School           | KCB       | 1236039394    | 18.07.2018          | 60,362                            |                                   |
| Kaliani Primary School           | KCB       | 1166292436    | 09.01.2015          | 84,700                            |                                   |
| Kaliluni Primary school          | KCB       | 1166354164    | 03/02/2017          | 3,189                             | 1,275                             |



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|---------------------------------|-----------|------------|---------------------|-----------------------------------|-----------------------------------|
| Kalivu Primary School           | KCB       | 1255152141 |                     | 78,029                            |                                   |
| Kaluluini Primary School(Mutha) | KCB       | 1206580852 | 27.02.2017          | 78,979                            |                                   |
| Kamuluve Primary School         | KCB       | 1206810009 | 13.05.2020          | 54,158                            |                                   |
| Kamunga Primary School          | KCB       | 1206770732 | 03.03.2017          | 330                               |                                   |
| Kamutei Secondary School        | KCB       | 1159240043 |                     | 79,967                            |                                   |
| Kanthi Primary School           | KCB       | 1155947959 |                     | 1,584                             |                                   |
| Kasyelia Primary School         | KCB       | 1166387682 | 21.07.2018          | 502,290                           |                                   |
| Katilini Primary School         | KCB       | 1287491987 | 16.07.2021          | 800                               |                                   |
| Katulu Primary School           | KCB       | 1255151838 | 06.04.2019          | 244                               |                                   |
| Kavwee Primary School           | KCB       | 1297554108 | 03.06.2022          | -                                 |                                   |
| Kayangombe Primary School       | KCB       | 1166510085 |                     | 78,693                            |                                   |
| Keutunda Assistant Chief Office | KCB       | 1292929626 | 05/01/2022          | 79,740                            |                                   |
| Kibwea Mixed Sec School         | KCB       | 1159591245 | 07/08/2022          | 970                               |                                   |
| Kiimani Assistant Chief Office  | KCB       | 1258505312 | 06/11/2019          | 44                                |                                   |
| Kilongoni Primary School        | KCB       | 1206577819 | 27.02.2017          | 105,217                           |                                   |
| Kiluya Primary school           | KCB       | 1239532334 | 04.05.2017          | 1,074,059                         |                                   |
| Kitambaa Primary School         | KCB       | 1166553884 | 14.01.2015          | 500,979                           |                                   |
| Kituti Primary School           | KCB       | 1203252471 | 03.07.2018          | 500,000                           |                                   |
| Kongo Primary School            | KCB       | 1167523725 | 23.03.2019          | 132                               |                                   |
| Kyamuthwa Primary School        | KCB       | 1207268860 | 06.10.2020          | 1,089                             | 11,335                            |
| Kyandula Primary School         | KCB       | 1259456471 | 22.01.2016          | 53,991                            |                                   |
| Kyatune Special School          | KCB       | 1225719461 | 16.03.2018          | 366,522                           |                                   |
| Makele Primary School           | KCB       | 1167672445 | 06.01.2020          | 12                                | 262                               |
| Malatani Primary School         | KCB       | 1261873416 | 06.08.2019          | 60,038                            |                                   |
| Malili Primary School           | KCB       | 1166302857 | 18.04.2017          | 436                               |                                   |



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|----------------------------------|-----------|------------|---------------------|------------------------------------|------------------------------------|
| Matikoni Primary School          | KCB       | 1236029291 | 18.07.2018          | 76,928                             |                                    |
| Mavia Primary School             | KCB       | 1167742419 | 06.08.2021          | 473                                |                                    |
| Mbusyani Primary school          | KCB       | 1199888214 | 05.11.2016          | 79,340                             |                                    |
| Mikongooni Primary School        | KCB       | 1210745178 | 09.12.2021          | 664                                |                                    |
| Mukuanima Primary School         | KCB       | 1167339517 | 19.06.2019          | 1,010                              |                                    |
| Mukwakwani Primary School        | KCB       | 1206564490 | 24.03.2017          | 58,764                             |                                    |
| Munathi Primary School           | KCB       | 1255160896 | 06.04.2019          | 446,876                            |                                    |
| Mutomo Girls Sec School          | KCB       | 1198757043 | 20.11.2019          | 69,536                             |                                    |
| Mutonya Secondary School         | KCB       | 1159256217 |                     | 94                                 |                                    |
| Mutulu Primary School            | KCB       | 1167201507 | 25.06.2019          | 535                                |                                    |
| Mwaathe Primary School           | KCB       | 1234783754 | 10.12.2021          | 844                                |                                    |
| Mwambua Primary School           | KCB       | 1238237096 | 05.09.2018          | 394                                |                                    |
| Ndakani Assistant Chief Office   | KCB       | 1292931876 | 28.01.2022          | 140                                |                                    |
| Ndatani AP Line                  | KCB       | 1261641272 | 09.08.2019          | 200,039                            |                                    |
| Ndatani Primary School           | KCB       | 1166271579 |                     | 76,684                             |                                    |
| Ndiini Primary School            | KCB       | 1166175677 |                     | 1,879                              |                                    |
| Ndithini Primary School          | KCB       | 1206874260 | 11.04.2022          | 57,630                             |                                    |
| Ndivuni Primary School           | KCB       | 1236616057 | 01.08.2018          | 774                                |                                    |
| Ngaani Primary School            | KCB       | 1166406016 | 09.08.2021          | 340                                |                                    |
| Ngangani Primary School          | KCB       | 1209298406 | 09.06.2022          | 1,100,100                          |                                    |
| Nzaini Primary School            | KCB       | 1292380934 |                     | 238,380                            |                                    |
| Nzoani Primary School            | KCB       | 1236323688 | 25.07.2018          | 61,703                             |                                    |
| Semea Secondary School           | KCB       | 1217272917 | 28.09.2018          | 998                                |                                    |
| St Philips Vote Secondary School | KCB       | 1233536133 | 29.05.2018          | 1,654                              |                                    |
| Syamatani Primary School         | KCB       | 1268642940 |                     | 82,488                             |                                    |



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|----------------------------------|-----------|----------------|---------------------|------------------------------------|------------------------------------|
| Syunguni Secondary School        | KCB       | 1159588465     |                     | 80,912                             |                                    |
| Tuvila Primary School            | KCB       | 1166092437     | 27.04.2017          | 82,800                             |                                    |
| UAE Primary School               | KCB       | 1124951326     | 27.03.2017          | 81,450                             |                                    |
| Vote Primary school              | KCB       | 1166301176     |                     | 77,495                             |                                    |
| Windundu Primary School          | KCB       | 1202908071     | 24.05./2021         | 77,910                             |                                    |
| Wingololi Primary School         | KCB       | 1206622644     | 20.03.2017          | 353                                |                                    |
| Yaathi Mixed Sec School          | KCB       | 1242832688     | 29.11.2018          | 1,048                              |                                    |
| Yongo Primary School             | KCB       | 1167721187     |                     | 48,618                             |                                    |
| Kangima Primary school           | NBK       | 1281023076500  | 26.06.2015          | 1,102,355                          |                                    |
| Kathingu Primary School          | NBK       | 12810223069100 | 02.06.2015          | 53,006                             |                                    |
| Katilini Assistant Chiefs Office | NBK       | 1520209238600  | 07.09.2018          | 34,758                             |                                    |
| Kiangu Primary School            | NBK       | 1520239463200  | 01.09.2021          | 8                                  |                                    |
| Kikwa Primary School             | NBK       | 1281023074300  | 30.06.2015          | 54,738                             |                                    |
| Kyangoto Primary School          | NBK       | 1522238421500  | 21.07.2021          | 180                                |                                    |
| Semea Primary School             | NBK       | 1522238492500  | 24.07.2021          | 9,913                              |                                    |
| Tsavo Primary School             | NBK       | 1522052114000  | 13.08.2018          | 318                                |                                    |
| Yamutava Primary School          | NBK       | 1281023070000  | 06.07.2015          | 101,428                            |                                    |
| Ilamba Assistant Chief Office    | EQUITY    | 1670180915628  | 24.05.2021          | -                                  | 400,000                            |
| Ilengi Primary School            | EQUITY    | 1670168708176  | 29.06.2016          | 110                                | 544,790                            |
| Ilusya Assistant Chief Office    | EQUITY    | 1670180924567  | 28.05.2021          | -                                  | 400,000                            |
| Kaatene Assistant Chiefs Office  | EQUITY    | 1670180401526  | 22.12.2020          | -                                  | 400,000                            |
| Kalambani Assistant Chief Office | EQUITY    | 1670180904724  | 21.05.2021          |                                    | 400,000                            |



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|------------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
| Kalambani Primary School           | EQUITY    | 1670164538825 | 24.07.2015          | 615                               | 500,815                           |
| Kaliakatune Assistant Chief Office | EQUITY    | 1670180173679 | 07.10.2020          | 1,340                             | 1,340                             |
| Kanziko Chiefs Office              | EQUITY    | 1670180932396 | 31.05.2021          | 40                                | 300,000                           |
| Kasivuni Primary School            | EQUITY    | 1670167208024 | 15.03.2016          | 18                                | 78,687                            |
| Kavete Assistant Chief Office      | EQUITY    | 1670180925076 | 28.05.2021          | 1,381                             | 400,000                           |
| Kavete Primary School(Mutha)       | EQUITY    | 1670280480489 | 16.01.2021          | 21                                | 64,801                            |
| Kenze Primary School               | EQUITY    | 1670168385008 | 08.06.2016          | 50                                | 50                                |
| Kisayani Primary School            | EQUITY    | 1670280936060 | 27.05.2021          | 9,410                             | 500,000                           |
| Kisou Primary School               | EQUITY    | 1670171841277 | 22.02.2017          | 160                               | 160                               |
| Kithina Sand Dam                   | EQUITY    | 1670180550389 | 08.02.2021          | 2,743                             | 98,165                            |
| Kituvwi Assistant Chief Office     | EQUITY    | 1670180926493 | 28.05.2021          | 20                                | 400,000                           |
| Kwa Songe Primary School           | EQUITY    | 1670280904273 | 29.04.2021          | 60                                | 78,410                            |
| Kyamuthwa Secondary School         | EQUITY    | 167018044908  | 06.01.2021          | 420                               | 147,540                           |
| Makele Assistant Chief Office      | EQUITY    | 1670180874321 | 10.05.2021          | 400                               | 400                               |
| Maluma Assistant Chief Office      | EQUITY    | 1670180806504 | 16.04.2021          | 69                                | 69                                |
| Mbakoni Primary School             | EQUITY    | 1670180799218 | 14.04.2021          |                                   | 83,290                            |

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|-----------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
|                                   |           |               |                     | 320                               |                                   |
| Muamba Primary School             | EQUITY    | 1670170984525 | 13.12.2016          | 110                               | 79,080                            |
| Muambani Assistant Chief Office   | EQUITY    | 1670180914492 | 25.05.2021          | 2,326                             | 400,000                           |
| Mutha Chiefs Office               | EQUITY    | 1670180881351 | 12.05.2021          | 200                               | 500,000                           |
| Mutomo Chiefs Office              | EQUITY    | 1670167015112 | 13.07.2018          | 6                                 | 6                                 |
| Mutomo Huduma Centre              | EQUITY    | 1670180563174 | 12.02.2021          | 103,908                           | 267,835                           |
| Mutomo Primary School             | EQUITY    | 1670168570064 | 22.06.2016          | 730                               | 528,450                           |
| Muvuko Primary School             | EQUITY    | 1670181010451 | 25.06.2021          | 34                                | -                                 |
| Mwangala assistant Chief Office   | EQUITY    | 1670180800115 | 14.04.2021          | 170                               | 400,000                           |
| Ndili Assitant Chief Office       | EQUITY    | 1670181014914 | 21.06.2021          | 30                                | -                                 |
| Nduundune Primary School          | EQUITY    | 1670180224537 | 27.10.2020          | 360                               | 145,580                           |
| Ngaani Assistant Chief Office     | EQUITY    | 1670180196057 | 15.10.2020          | -                                 | 400,000                           |
| Ngiluni Primary School            | EQUITY    | 1670181019744 | 29.06.2021          | -                                 | -                                 |
| Ngwani Assistant Chief Office     | EQUITY    | 1670180899926 | 18.05.2021          | -                                 | 34,920                            |
| Simisi Chiefs Office              | EQUITY    | 1670180799178 | 14.04.2021          | 130                               | 87,490                            |
| St Joseph's Kaindu Primary School | EQUITY    | 1670167017776 | 02.03.2016          | 115                               | 53,033                            |



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|-----------------------------------|-----------|------------|---------------------|-----------------------------------|-----------------------------------|
| Emale Primary School access road  | KCB       | 1208439472 | 04.05.2017          | 32                                | 22,878                            |
| Enzou Primary School              | KCB       | 1166082733 | 12.05.2020          | 43                                | 302,599                           |
| IkangaZonal education Office      | KCB       | 1277776687 | 14.09.2020          | 24,664                            | 165,390                           |
| Ilaani Primary School             | KCB       | 1166126226 | 18.02.2020          | 889                               | 1,015                             |
| Imiwa Primary School              | KCB       | 1167457382 | 20.05.2021          | 576                               | 501,140                           |
| Kaivisi Primary School            | KCB       | 1167091361 | 13.04.2021          | 34                                | 1,139,786                         |
| Kalivu Secondary School           | KCB       | 1160183066 | 19.09.2014          | 1,787                             | 1,913                             |
| Kaluluini Primary School(Ikutha)  | KCB       | 1159242933 | 04.09.2014          | 1,344                             | 80,966                            |
| Kamina Primary School             | KCB       | 1156693454 | 25.06.2019          | 1,623                             | 300,989                           |
| Kasoyani Primary School           | KCB       | 1166633608 | 20.06.2017          | 1,432                             | 1,000,799                         |
| Kasundu Primary School            | KCB       | 1166328910 | 19.06.2018          | 497                               | 74,713                            |
| Kavete Primary School(Ikutha)     | KCB       | 1234835932 | 28.06.2018          | 4,080                             | 3,839                             |
| Kiange Assistant Chief Office     | KCB       | 1159752125 | 12.09.2014          | 17,125                            | 17,251                            |
| Kiati Primary School              | KCB       | 1159243697 | 27.06.2019          | 3,361                             | 80,772                            |
| Kilisa Primary School access road | KCB       | 1166840174 | 14.05.2019          | 55,148                            | 55,274                            |
| Kisayani Secondary school         | KCB       | 1257028324 | 17.05.2019          |                                   | 679,098                           |

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|-------------------------------|-----------|------------|---------------------|------------------------------------|------------------------------------|
|                               |           |            |                     | -                                  |                                    |
| Kitenzele Primary School      | KCB       | 1207306444 | 16.03.2017          | 4,521                              | 197,751                            |
| Kituti Primary School         | KCB       | 1203252471 | 03.07.2018          | 500,000                            | -                                  |
| Kiviu Primary School          | KCB       | 1166205762 | 20.03.2018          | 1,844                              | 202,070                            |
| Kivuti Primary School         | KCB       | 1204384533 | 28.07.2018          | 400                                | 652                                |
| KMTC Mutomo Campus            | KCB       | 1174072954 | 02.09.2015          | 703                                | 3,000,853                          |
| Kyanyaa Primary School        | KCB       | 1279377291 | 14.10.2020          | 5,172                              | 5,298                              |
| Kyoani Assistant Chief Office | KCB       | 1259010694 | 18.06.2019          | 1,368                              | 200,254                            |
| Kyuasini Primary School       | KCB       | 1209860554 | 16.05.2017          | 262                                | 1,500,340                          |
| Makekee Primary School        | KCB       | 1162967285 | 02.02.2017          | 564                                | 122,735                            |
| Makosi Primary School         | KCB       | 1207722804 | 06.10.2020          | 1,310                              | 1,436                              |
| Makue Primary School          | KCB       | 1281013064 | 30.11.2020          | 604                                | 117,753                            |
| Makueni Primary School        | KCB       | 1166884767 | 23.01.2015          | 1,661                              | 1,787                              |
| Makuuni Primary School        | KCB       | 1166457125 | 01.03.2017          | 2,923                              | 3,049                              |
| Matua Primary School          | KCB       | 1166508528 | 29.04.2021          | 980                                | 506,186                            |
| Mesilya Primary School        | KCB       | 1166560295 | 27.08.2018          | 113                                | 69,653                             |



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| Muamba Secondary School        | KCB       | 1159556040 | 01.09.2020          |                                    | 240,987                            |
| Mukundaa Primary School        | KCB       | 1166627519 | 23.09.2014          | 2,815                              | 2,941                              |
| Musenge Police post            | KCB       | 1268787108 | 20.12.2019          | 40,996                             | 341,648                            |
| Musenge Primary School         | KCB       | 1166304469 | 31.05.2019          | 1,253                              | 500,129                            |
| Musikio Primary School         | KCB       | 1286030234 | 27.05.2021          | 274                                | 500,000                            |
| Muthue Primary School          | KCB       | 1167597427 | 06.04.2021          | 386                                | 512                                |
| Mutomo School for the deaf     | KCB       | 1152686178 | 05.10.2020          | 234                                | 231,606                            |
| Mutonyaitho Primary School     | KCB       | 1158045069 | 14.08.2014          | 54                                 | 150,180                            |
| Mwaani Primary School          | KCB       | 1224699750 | 23.02.2018          | 1,475                              | 1,727                              |
| Mwala Primary School           | KCB       | 1166429628 | 22.03.2017          | 124                                | 82,218                             |
| Ndili Primary School           | KCB       | 1167340876 | 15.03.2017          | 780                                | 81,276                             |
| Ndilili Assistant Chief Office | KCB       | 1236080467 | 19.07.2018          | 947                                | 1,073                              |
| Ndilili Secondary School       | KCB       | 1286380987 | 26.05.2021          | 184                                | 300,000                            |
| Ngawuni Primary School         | KCB       | 1234835126 | 28.06.2018          | 248                                | 374                                |
| Ngelani Primary School         | KCB       | 1212925165 | 20.07.2017          | 898                                | 1,024                              |
| Ngunga Primary School          | KCB       | 1198863544 | 07.09.2016          | 48                                 | 48                                 |

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|-----------------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
| Nguswini Primary School           | KCB       | 1166569349    | 05.10.2020          | 746                               | 872                               |
| Ngwate Secondary School           | KCB       | 1136922539    | 23.06.2017          | 522                               | 2,000,768                         |
| Nthwaiani Primary School          | KCB       | 1167273338    | 14.10.2020          | 17,944                            | 24,572                            |
| Nzalani Primary School            | KCB       | 1166592944    | 07.03.2018          | 922                               | 500,414                           |
| Nzouni Primary School             | KCB       | 1166331261    | 09.03.2018          | 205                               | 331                               |
| St James Kasambuya Primary School | KCB       | 1236035119    | 18.07.2018          | 40                                | 40                                |
| Thome Primary School              | KCB       | 1280535873    | 13.11.2020          | 834                               | 960                               |
| Vengeleni Primary School          | KCB       | 1206436840    | 22.03.2017          | 1,233                             | 96,959                            |
| Vutu Primary School               | KCB       | 1167979877    | 27.08.2020          | 750                               | 876                               |
| Yaathi Primary School             | KCB       | 1234841487    | 28.06.2018          | 88                                | 77,904                            |
| Yolomuni Primary School           | KCB       | 1166845303    | 22.01.2015          | 766                               | 1,018                             |
| Yumbilile Primary School          | KCB       | 1206447389    | 20.03.2017          | 551                               | 551                               |
| Ikanga Chiefs Office              | NBK       | 1520209825900 | 23.08.2018          | 130                               | 500,333                           |
| Ilengi Secondary School           | NBK       | 152023614520  | 29.04.2021          | 1                                 | 105                               |
| Ngwate Primary School             | NBK       | 1281076444300 | 17.10.2012          | 566                               | 46,246                            |
| Yaana Primary School              | NBK       | 1520230481800 | 08.10.2020          |                                   | 136                               |



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| PROJECT NAME           | Bank Name | A/C NO.       | Date Account Opened | Bank Balance as at 30th June,2022 | Bank Balance as at 30th June,2021 |
|------------------------|-----------|---------------|---------------------|-----------------------------------|-----------------------------------|
|                        |           |               |                     | 155                               |                                   |
| Yanzati Primary School | NBK       | 1522231013700 | 28.10.2020          | 275                               | 108,138                           |
| Totals                 |           |               |                     | 16,600,674                        | 24,417,890                        |

# **Annex 6: Progress On Follow Up of Auditor Recommendations**

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

| Reference No. on the external audit Report | Issue / Observations from Auditor                                                                                                                                                                                                                      | Management comments                                                                                                                              | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------|
| MH/NGCDF-KITUI-SOUTH/2019/2020/(08)        | Delay in implementation of projects. 25 projects worth 35, 298,241 were ongoing at the end of FY hence the Auditor would not confirm when value for the money will be realized.                                                                        | The projects were ongoing as at the end of the financial year but the same have now been completed and in use                                    | Resolved                             | April 2021                                                          |
|                                            | Kitoo Primary school-administration block construction.<br>Incomplete wiring, poor workmanship & non occupancy of the block                                                                                                                            | The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete                                 | Resolved                             | April 2021                                                          |
|                                            | Ikanga Teachers Training College -construction of two hostels (3 million each), construction of a 4-door latrine to completion at a cost of Kshs.507,770<br>Poor workmanship on the wall, incomplete electrical works, poor workmanship in hostel no 1 | The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete                                 | Resolved                             | March 2021                                                          |
|                                            | Kyatune Primary School- Renovation of roof of 7 classrooms which entailed replacement of timber, iron sheets and fascia board.<br>Painting works were not done on the interior side as per the BQ                                                      | The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete                                 | Resolved                             | March 2021                                                          |
|                                            | Ndatani AP Line-construction of a residential house.<br><ul style="list-style-type: none"> <li>3 door gutters had not been installed as per the BQ</li> <li>Poor Workmanship observed on the roofing.</li> </ul>                                       | The funds were not adequate to fund all BOQ activities. The NG-CDFC has planned to provide more funding in order to complete the remaining works | Not resolved                         | March 2022                                                          |



*Kitui South Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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| Reference No. on the external audit Report | Issue / Observations from Auditor                                                                                                     | Management comments                                                                                                                              | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------|
|                                            | <ul style="list-style-type: none"><li>The facility was not in use since there was no ablution block for the Police Officers</li></ul> |                                                                                                                                                  |                                   |                                                                  |
|                                            | Mutomo Mixed -construction of a dining hall. One door measuring 900mm by 2100 had not been installed as per the BQ                    | The Supervising Engineer gave instruction to use the funds for the door to construct a rump which was not provided for in the initial BOQ        | Resolved                          | March 2021                                                       |
|                                            | Idle bank balance, Kshs.6,693,227. The amount has remained idle after the case was terminated in 2015                                 | The NG-CDFC proposed projects to the Board for approval. The same was approved and the projects were implemented with the current financial year | Resolved                          | June 2021                                                        |
|                                            |                                                                                                                                       |                                                                                                                                                  |                                   |                                                                  |

.....  
Name  
Fund Account Manager.