

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

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REPORT

DATE: 01 MAR 2023 Wednesday

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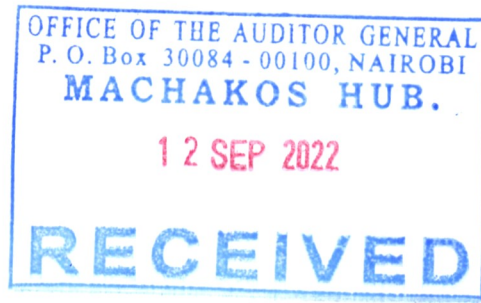
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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



KILOME CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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 KILOME 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 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Josefrida M. Kameti
2.	Sub-County Accountant	Muasa Clement Kitua
3.	Chairlady NGCDFC	Salima Jaruf
4.	Member NGCDFC	Simon Muthiani Tama

(d) Fiduciary Oversight Arrangements

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

P.O. Box 163-90134
NG-CDF Kilome Building,
Mukaa Sub-County HQtrs
Yoani-Salama.

(f) KILOME Constituency NGCDF Contacts

Telephone: (254) 720 120 932
E-mail: cdfkilome@ngcdf.go.ke
Website: www.go.ke

(g) KILOME Constituency NGCDF Bankers

Kenya Commercial Bank
Emali Branch
P.O. Box 4076-90121
Emali, Kenya
Acc. No. 1124880895

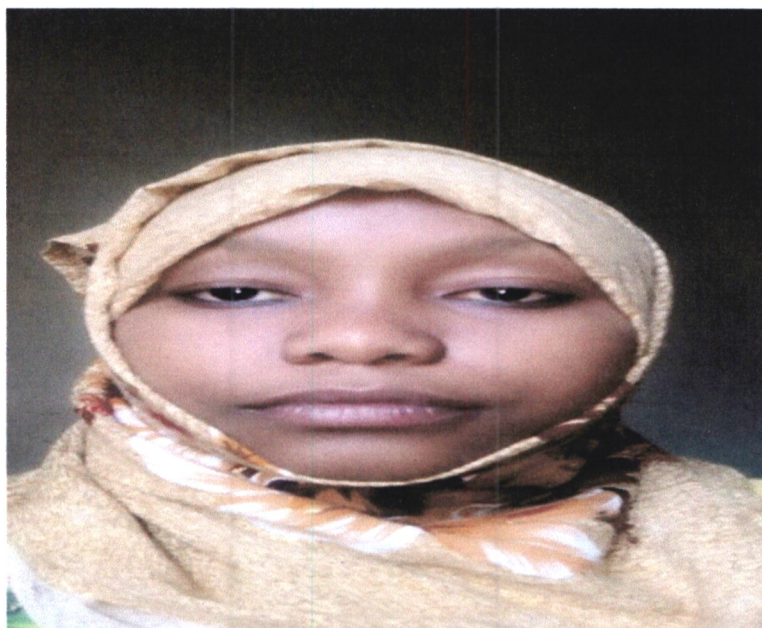
(h) Independent Auditors

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 CHAIRLADY'S REPORT



NAME: SALIMA JARUF
NG-CDFC CHAIRLADY
NG-CDF KILOME

Commentary on significant budget performance against actual amounts for current year based on economic classification and programmes

Overall Performance

The Overall fund performance was at 59.1% which is an (Above average) utilization and the breakdown was as follows;

1. **Compensation of Employees**-Performed at 19.8% - This is a recurrent budget catering for NG-CDFC staff salaries, allowances and Staff Monthly NSSF, NHIF dues. The under-utilization noted resulted from delayed payment of Gratuity as originally budgeted.
2. **Use of goods and services** – Posted an overall performance of 58.9%, Being an Administration Acc. Catering for general Office operation, NG-CDFC / PMC Trainings and NG-CDFC Meeting allowances.
3. **Transfer to other Government Units** posted 46.2% performance. This was noted as a slight drop in performance compared to the last Financial years' which performed averagely at 50%. Delay in disbursement of funds from the NG-CDF Board led to late implementation of development projects in the Constituency.

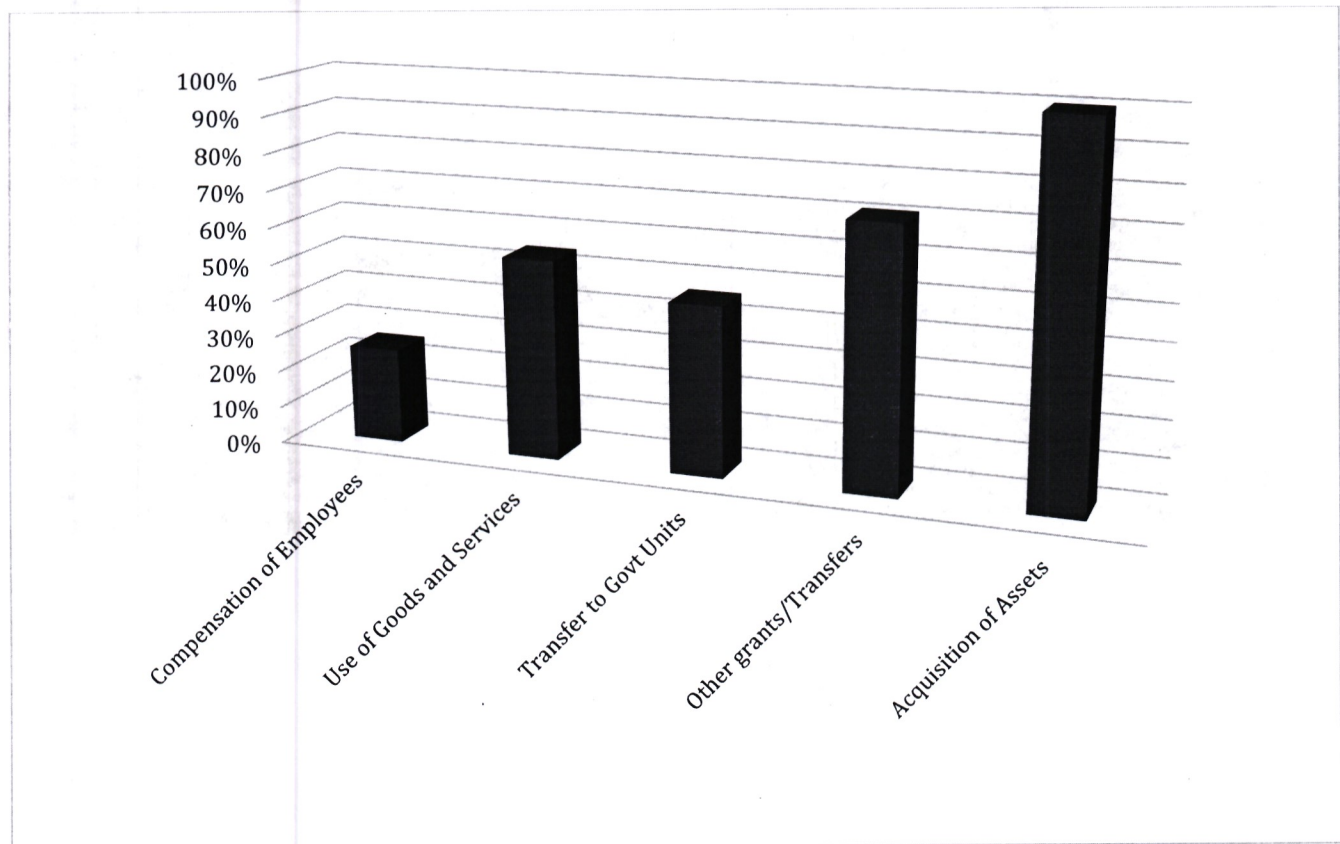
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4. **Other Grants and Transfers** – performed at 71.1% which was noted to be way above average. Projects under this category involves allocation and awarding of Bursaries to needy students and a few development projects. Bursaries were prioritized during the Financial Year and hence posting the high performance of all. Other projects falling under this category were however delayed since they require Proper Procurement Procedures that MUST be undertaken before payment and implementation, hence by close of the Financial Year 2020/2021, some processes hadn't been concluded.
5. **Acquisition of Assets** – Performed at 100%. This involved purchase of an NG-CDF Vehicle which was a one-off payment.

Changes between the original and final budget

- Variations noted between the Original and Final Budget are as a result of Ksh. 71,117,724 which was noted as unrealized receipts for previous Financial Years backdated from 2015/2016 upto FY 2019/20. The Closing Bal for FY 2019/20 was Ksh. 26,939,375 and reflects as the Opening Bal. for FY 2020/21.

PICTORIAL/GRAPHICAL PRESENTATION



Successful projects undertaken during the year

1. **Project Name:** Kiongwani Boys Secondary School
Project Activity: completion of construction of a Boys Dormitory with a capacity of 200 students.
Project Status: Complete and in use
Photo: Annexed



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2. **Project Name:** Mbiini Boys High School
Project Activity: Purchase of a 51-Seater School Bus.
Project Status: Complete and in use
Photo: Annexed



3. **Project Name:** ACK ST. LUKES Marwa Secondary School
Project Activity: Construction of 1 classroom to completion
Project Status: Complete and in use
Photo: Annexed



Signature

SALIMA JARUF
CHAIRLADY NG-CDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

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

- a) Develop a Resource mobilization framework in distribution of resources to constituents
- b) Educate-keep children in school through awarding of Bursaries to all needy students.
- c) To increase youth, disabled and women participation in development and sports activities.
- d) To enhance security in the area by having more police posts, chiefs offices.
- e) To improve infrastructure within the constituency
- f) Enhance management and conservation of environment
- g) To build capacity of the community to implement development projects.

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 20/21 -we increased number of classrooms, dormitories, laboratories etc from 14 To 21 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

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Security	To enhance security in the Constituency by having more police posts, chiefs offices.	Reduced insecurity complaints and improved service delivery.	- Number of Police posts and Chief's offices built / Renovated in the Constituency.	In FY 20/21, more projects from security sector benefitted with funds as compared to FY 2019-2020. These included Construction of 2 New police stations, Construction of a new chief's Office and refurbishment of 2 existing Chiefs offices.
Environment	Enhance management and conservation of environment	Improve on Tree planting, opening of road networks through construction of Gabions.	- Number of projects implemented and completed from the Environment kitty.	During FY 2020/2021, no single activity as pertains matters environment was carried out due to the Covid-19 pandemic effect.
Sports	To increase youth, disabled and women participation in development and sports activities.	Behaviour change, Talents nurtured among the Youth, and PWDs.	- Number of participants in Constituency tournament.	During FY 2020/2021, only two sports events were organized in the Constituency, since the Covid-19 pandemic was a big threat to participants. During both events, attendance recorded was minimal i.e. only 100 youth were allowed per event/session considering the WHO Covid-19 protocols.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

KILOME 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 KILOME NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** KILOME 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The NG-CDF has supported students carry out environmental conservation activities e,g planting trees once every term in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. KILOME 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. KILOME 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. KILOME constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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.

4. Market place practices-

KILOME 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 interests

5. Community Engagements-

KILOME 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.

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

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-KILOME 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, 2021. 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-KILOME 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- KILOME 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 KILOME 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- KILOME Constituency financial statements were approved and signed by the Accounting Officer on 09-09 2022.

SALIMA JARUF
09 SEP 2022

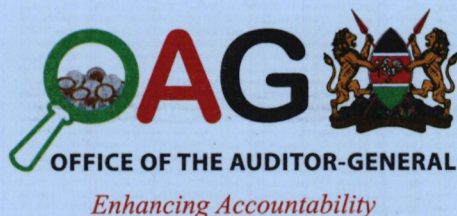
Chairman NGCDF Committee
Name: SALIMA JARUF

JOSEFRIDA KAMETI
09 SEP 2022

Fund Account Manager
Name: JOSEFRIDA KAMETI

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KILOME CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 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 control, 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, the Public Finance Management Act, 2012 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 the National Government Constituencies Development Fund - Kilome Constituency, set out on pages 16 to 60,

which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kilome Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

1.1 Stale Cheques

The statement of assets and liabilities reflects balance of Kshs.48,848,746 as disclosed in Note 10(A) to the financial statements. However, review of bank reconciliation statements revealed un-presented cheques amounting to Kshs.4,036,945 out of which Kshs.947,257 were stale cheques that have not been reversed in the cashbook.

1.2 Omitted Cash Balance

The statement of assets and liabilities reflects nil cash in hand balance. However, review of the cashbook revealed cash at hand balance of Kshs.363,375. In addition, board of survey certificate was not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.48,848,746 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 - Kilome 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 receipts budget and actual on comparable basis of Kshs.235,145,978 and Kshs.160,984,749 respectively, resulting in an under-funding of Kshs.74,161,229 or 32% of the budget. Similarly, the Fund spent Kshs.139,075,378 out of the approved expenditure budget of Kshs.235,145,978, resulting in an under expenditure of Kshs.96,070,600 or 41% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on 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. Lack of Public Participation in Projects Identification

The statement of receipts and payments reflects transfer to other government entities amount of Kshs.41,932,000 as disclosed in Note 6 to the financial statements. Included in the amount is transfers to primary schools amounting to Kshs.16,250,000 for implementation of twenty-seven (27) projects. However, documents supporting public participation in the identification of projects such as invitation notices, list of the attendees, program of activities, and projects identified were not presented for audit. This contrary to Section 27(1) of National Government Constituencies Development Fund Act, 2015 which requires the chairperson of the Constituency Committee to convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

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

2. Delay in Completion of Projects

Review of Project Implementation Status report indicated that the Management had budgeted to implement eighty-six (86) projects with an allocation of Kshs.137,088,879. However, only sixty-nine (69) projects worth Kshs.125,496,717 were completed during the year while the balance of seventeen (17) projects worth Kshs.11,592,162 were either on-going or not started. Management did not explain reasons for the delay in completing the projects.

In the circumstances, value for money for projects worth Kshs.11,592,162 could not be confirmed.

3. Irregular Procurement

3.1 Secondary School Projects

The statement of receipts and payments reflects transfers to other government units amount of Kshs.41,932,000 as disclosed in Note 6 to the financial statements. The amount includes transfer to secondary schools of Kshs.25,682,000 whose examination revealed the following anomalies:

- i. The purchase of Mbiini Secondary School bus was procured through single sourcing without justification and part payment of Kshs.1,182,000 made.
- ii. Three (3) projects with contract sum of Kshs.7,195,211 were not supported by evaluation minutes.
- iii. A contractor was engaged to construct a classroom at AIC Nyayo girls' secondary school and paid Kshs.1,150,000 instead of Kshs.1,000,000 resulting to unexplained overpayment of Kshs.150,000. In addition, tender opening and evaluation minutes, letter of notification for award and regret letters to unsuccessful bidders were not provided for audit.
- iv. Contract agreement for construction of a dormitory at ABC Kayata girls' secondary school was awarded at a contract sum of Kshs.4,000,000 while the winning bidder had quoted an amount of Kshs.3,842,330.
- v. The construction of a dining hall at Nduluni secondary school was awarded at a contract sum of Kshs.2,000,000 using restricted tender method without justification. The project was changed to construction of two (2) classrooms without approval of the National Government Constituencies Development Fund Board.

3.2 Security Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.80,103,313 as disclosed in Note 7 to the financial statements. Review of project files and physical verification revealed that renovation of Sultan Hamud Police Post earmarked at contract sum of Kshs.500,000 was not undertaken. In addition, evaluation minutes for renovation of Kasikeu Chief's Office at contract sum of Kshs.500,000 was not provided for audit.

In the circumstances, Management was in breach of the law and value for money for the above projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Engage Clerk of Works Officer

The statement of receipts and payments reflects compensation of employees amount of Kshs.1,818,047 as disclosed in Note 4 to the financial statements. However, review of the payroll and personnel data revealed that the Fund has not employed clerk of works officer. In addition, there was no evidence of engaging relevant National Government departments in projects supervision.

In the circumstances, projects may not have been inspected and certified to meet technical standards.

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 controls, 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 controls, 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 cease operations.

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

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

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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls 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 controls 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 Fund's 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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


05 September, 2022


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	160,984,748.90	117,010,058
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		160,984,748.90	117,010,058
PAYMENTS			
Compensation of employees	4	1,818,047	1,633,126
Use of goods and services	5	7,460,560	8,543,685
Transfers to Other Government Units	6	41,932,000	52,865,000
Other grants and transfers	7	80,103,313	35,508,421
Acquisition of Assets	8	7,761,458	-
Other Payments	9	-	-
TOTAL PAYMENTS		139,075,378	98,550,232
SURPLUS/(DEFICIT)		21,909,371	18,459,826

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 09-9-2022 and signed by:


Fund Account Manager
Name: JOSEFRIDA
KAMETI


National Sub-County
Accountant
Name: MUASA C. KITUA


Chairman NG-CDF Committee
Name: SALIMA JARUF

ICPAK M/No:

SUB COUNTY ACCOUNTANT
MUKAA SUB COUNTY

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	48,848,746	26,939,375
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		48,848,746	26,939,375
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		48,848,746	26,939,375
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		48,848,746	26,939,375
REPRESENTED BY			
Fund balance b/fwd	13	26,939,375	8,479,549
Prior year adjustments	14	-	-
Surplus/Deficit for the year		21,909,371	18,459,826
NET FINANCIAL POSITION		48,848,746	26,939,375

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 09-09-2022 and signed by:

Fund Account Manager
Name: JOSEFRIDA
KAMETI

National Sub-County
Accountant
Name: MUASA C. KITUA

Chairman NG-CDF Committee
Name: SALIMA JARUF

ICPAK M/No:

SUB COUNTY ACCOUNTANT
MUKAA SUB COUNTY


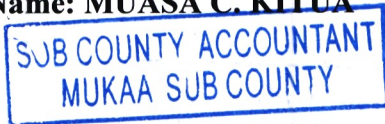
KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	160,984,749	117,010,058
Other Receipts	3	-	-
Total receipts		160,984,749	117,010,058
Payments for operating activities			
Compensation of Employees	4	1,818,047	1,633,126
Use of goods and services	5	7,460,560	8,543,685
Transfers to Other Government Units	6	41,932,000	52,865,000
Other grants and transfers	7	80,103,313	35,508,421
Other Payments	9	-	-
Total payments		131,313,920	98,550,232
Total Receipts Less Total Payments		29,670,829	18,459,826
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		29,670,829	18,459,826
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(7,761,458)	-
Net cash flows from Investing Activities		(7,761,458)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		21,909,371	18,459,826
Cash and cash equivalent at BEGINNING of the year	10	26,939,375	8,479,549
Cash and cash equivalent at END of the year		48,848,746	26,939,375

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 09-09-2022 and signed by:

Fund Account Manager
Name: JOSEFRIDA KAMETI


National Sub-County Accountant
Name: MUASA C. KITUA



Chairman NG-CDF Committee
Name: SALIMA JARUF

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

A. SUMMARY STATEMENT OF APPROPRIATION

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 %
RECEIPTS	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	137,088,879.31	26,939,375	71,117,724	235,145,978	160,984,749	74,161,229	68.5%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	26,939,375	71,117,724	235,145,978	160,984,749	74,161,229	68.5%
PAYMENTS							
Compensation of Employees	6,670,000	0	2,500,000	9,170,000	1,818,047	7,351,953	19.8%
Use of goods and services	5,662,009	3,000,000	4,000,000	12,662,009	7,460,560	5,201,449	58.9%
Transfers to Other Government Units	52,732,000	10,000,000	28,000,000	90,732,000	41,932,000	48,800,000	46.2%
Other grants and transfers	72,024,870	13,939,375	26,723,291	112,687,536	80,103,313	32,584,223	71.1%
Acquisition of Assets	-	-	7,761,458	7,761,458	7,761,458	-	100.0%
Other Payments	-	-	-	-	-	-	#DIV/0!
Funds pending approval	-	-	2,132,975	2,132,975	-	2,132,975	
TOTAL	137,088,879	26,939,375	71,117,724	235,145,978	139,075,378	96,070,600	59.1%

Commentary on significant underutilization (below 90%) and overutilization (above 100%)

Overall Performance

The Overall fund performance was at 59.1% which is an (Above average) utilization and the breakdown was as follows;

1. **Compensation of Employees**-Performed at 19.8% - This is a recurrent budget catering for NG-CDFC staff salaries, allowances and Staff Monthly NSSF, NHIF dues. The under-utilization noted resulted from delayed payment of Gratuity as originally budgeted.
2. **Use of goods and services** – Posted an overall performance of 58.9%, Being an Administration Acc. Catering for general Office operation, NG-CDFC / PMC Trainings and NG-CDFC Meeting allowances.
3. **Transfer to other Government Units** posted 46.2% performance. This was noted as a slight drop in performance compared to the last Financial years' which performed averagely at 50%. Delay in disbursement of funds from the NG-CDF Board led to late implementation of development projects in the Constituency.
4. **Other Grants and Transfers** – performed at 71.1% which was noted to be way above average. Projects under this category involves allocation and awarding of Bursaries to needy students and a few development projects. Bursaries were prioritized during the Financial Year and hence posting the high performance of all. Other projects falling under this category were however delayed since they require Proper Procurement Procedures that MUST be undertaken before payment and implementation, hence by close of the Financial Year 2020/2021, some processes hadn't been concluded.
5. **Acquisition of Assets** – Performed at 100%. This involved purchase of an NG-CDF Vehicle which was a one-off payment.

Changes between the original and final budget

- Variations noted between the Original and Final Budget are as a result of Ksh. **71,117,724** which was noted as unrealized receipts for previous Financial Years backdated from 2015/2016 upto FY 2019/20. The Closing Bal for FY 2019/20 was Ksh. 26,939,375 and reflects as the Opening Bal. for FY 2020/21.

**KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	96,070,600
Less undisbursed funds receivable from the Board as at 30th June 2021	74,161,229
	21,909,371
Add Accounts payable	0
Less Accounts Receivable	0
Add Opening Balance (C/Bk) and AIA	26,939,375
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	48,848,746

The NGCDF-KILOME Constituency financial statements were approved on 09-09-2022 and signed by:

09 SEP 2022

JMD

Fund Account Manager
Name: JOSEFRIDA
KAMETI

[Signature]

**National Sub-County
Accountant**
Name: MUASA C. KITUA

09 SEP 2022

SAD

Chairman NG-CDF Committee
Name: SALIMA JARUF

ICPAK M/No:

SUB COUNTY ACCOUNTANT
MUKAA SUB COUNTY

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments			Final Budget	Actual on	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021		comparable basis	Budget utilization difference
	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent							
1.1 Compensation of employees	5,170,000.00		2,500,000.00	7,670,000.00	1,818,047.00	5,851,953.00	
1.2 Committee allowances	1,549,343.05	500,000.00	1,000,000.00	3,049,343.05	1,500,175.00	1,549,168.05	
1.3 Use of goods and services	1,500,000.00	1,000,000.00	1,000,000.00	3,500,000.00	1,560,385.00	1,939,615.00	
						-	-
2.0 Monitoring and evaluation							
2.1 Capacity building	1,412,666.38		500,000.00	1,912,666.38	1,500,000.00	412,666.38	
2.2 Committee allowances	1,000,000.00	500,000.00	1,000,000.00	2,500,000.00	2,500,000.00	-	
2.3 Use of goods and services	1,700,000.00	1,000,000.00	500,000.00	3,200,000.00	400,000.00	2,800,000.00	

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

3.0	Emergency Projects	7,192,206.90					7,192,206.90		7,192,206.90
3.1	Primary Schools		6,000,000.00				6,000,000.00		-
3.2	Secondary schools		298,000.00				298,000.00		-
3.3	Tertiary institutions						-		-
3.4	Security projects		500,000.00				500,000.00		-
4.0	Bursary and Social Security								-
4.1	Primary Schools								-
4.2	Secondary Schools	30,000,000.00	15,586,748.90	16,177,917.00			61,764,665.90	48,010,191.00	13,754,474.90
4.3	Tertiary/University Institutions	14,000,000.00	6,000,000.00				20,000,000.00	16,191,922.00	3,808,078.00
4.4	Special Schools	3,049,107.80					3,049,107.80	3,003,200.00	45,907.80
4.5	Social Security								-
4.6	Revision Materials	4,000,000.00					4,000,000.00		4,000,000.00
5.0	Sports								
5.1		2,541,777.59	600,000.00				3,141,777.59	600,000.00	2,541,777.59
6.0	Environment								
6.1	Ngongo River - Kavuko	950,000.00					950,000.00		950,000.00
6.2	Tumbuni River – Sultan Hamud	950,000.00					950,000.00		950,000.00
6.3	Muua River	641,777.59					641,777.59		641,777.59
7.0	Primary Schools Projects								
									-

KILIME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

7.1 Mukaa Primary School	750,000.00				750,000.00	450,000.00	300,000.00
7.2 Matiani Primary School	3,500,000.00				3,500,000.00	3,500,000.00	-
7.3 Uthini Primary School	500,000.00				500,000.00		500,000.00
7.4 Maiani Primary School	500,000.00				500,000.00		500,000.00
7.5 Muthitha Primary School	500,000.00				500,000.00		500,000.00
7.6 landuini Primary School	500,000.00				500,000.00		500,000.00
7.7 Katungu Primary School	500,000.00				500,000.00		500,000.00
7.8 Mulumini Primary School	500,000.00				500,000.00		500,000.00
7.9 Kavuko Primary School	3,000,000.00				3,000,000.00	3,000,000.00	-
8.0 Itumbule Primary School	500,000.00				500,000.00		500,000.00
8.1 Ngamba Primary School	500,000.00				500,000.00	500,000.00	-
8.2 Malili Township Primary School	1,000,000.00				1,000,000.00	1,000,000.00	-
8.3 Kwakathendu Primary School	500,000.00				500,000.00	500,000.00	-
8.4 Kiou Primary School	500,000.00				500,000.00	500,000.00	-
8.5 Masive Primary School	500,000.00				500,000.00	500,000.00	-
8.6 Murweambo Primary School	500,000.00				500,000.00	500,000.00	-
8.7 Kilija Primary School	500,000.00				500,000.00	500,000.00	-

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

8.8 Ngalana Primary School	500,000.00				500,000.00		500,000.00
8.9 Kitheini Primary School	500,000.00				500,000.00		500,000.00
9.0 Kwakatia Primary School	500,000.00				500,000.00	500,000.00	-
9.1 Wathini Primary School	500,000.00				500,000.00		500,000.00
9.2 Muua Primary School	1,000,000.00				1,000,000.00		1,000,000.00
9.3 Kithina Primary School	500,000.00				500,000.00		500,000.00
9.4 Kiumoni Primary School	300,000.00				300,000.00	300,000.00	-
9.5 Ngiluni Primary School	500,000.00				500,000.00		500,000.00
9.6 Mumela Primary School	2,500,000.00				2,500,000.00		2,500,000.00
9.7 Kwakavita Primary School	500,000.00				500,000.00		500,000.00
9.8 Kawese Primary School	500,000.00				500,000.00		500,000.00
9.9 Kamaku Primary School	1,000,000.00				1,000,000.00		1,000,000.00
9.10 Malili Primary School	500,000.00				500,000.00		500,000.00
9.11 Kiu Primary School	500,000.00				500,000.00		500,000.00
9.12 Tangu Primary School				1,000,000.00	1,000,000.00	1,000,000.00	-
9.13 Kilia Primary School				500,000.00	500,000.00	500,000.00	-

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

9.14 Kwangumu Primary School.			500,000.00	500,000.00	500,000.00	500,000.00		-
9.15 Kimakiu Primary School			500,000.00	500,000.00	500,000.00	500,000.00		-
9.16 Kyunguni Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
9.17 Landu Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
9.18 Sultan Hamud Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
9.19 Kwawala Primary School			500,000.00	500,000.00	500,000.00	500,000.00		-
9.20 Kwakalelo Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
9.21 Ulu Primary School			500,000.00	500,000.00	500,000.00	500,000.00		-
9.22 Kwambumbu Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
9.23 Kwambeu Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
8.0 Secondary Schools Projects (List all the Projects)					-			-
8.1 Mukaa Boys Secondary School			3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00		3,000,000.00
8.2 Mukaa Girls Secondary School			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		2,000,000.00
8.3 Mbiini Secondary School			1,182,000.00	1,182,000.00	1,182,000.00	1,182,000.00		-
8.4 Lumu Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00

KILOME Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

8.5	Musaani Secondary School	4,000,000.00				4,000,000.00	4,000,000.00	-
8.6	Kitonguni Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	-
8.7	Muangini Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	-
8.8	Kitheini Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	-
8.9	Ulu secondary school	1,000,000.00				1,000,000.00	1,000,000.00	1,000,000.00
8.10	Ngaamba Secondary School	4,000,000.00				4,000,000.00	4,000,000.00	4,000,000.00
8.11	ACK ST. Stephens Kima Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	1,000,000.00
8.12	Nduluni Secondary School	2,000,000.00				2,000,000.00	2,000,000.00	2,000,000.00
8.13	Mumela Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	1,000,000.00
8.14	Kandolo Secondary School	4,000,000.00				4,000,000.00	4,000,000.00	4,000,000.00
8.15	AIC Sultan Hamud Secondary School	1,000,000.00				1,000,000.00	1,000,000.00	1,000,000.00
8.16	Mt. Carmel Girls Secondary School				1,000,000.00	1,000,000.00	1,000,000.00	-
8.17	AIC Nyayo Girls Secondary School				1,000,000.00	1,000,000.00	1,000,000.00	-
8.18	Ack St. Lukes Marwa Sec School				1,000,000.00	1,000,000.00	1,000,000.00	-
8.19	St. Martin Depores Sec School				1,000,000.00	1,000,000.00	1,000,000.00	-
8.20	Masokani Secondary School				1,000,000.00	1,000,000.00	1,000,000.00	-

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8.21 Kiongwani Boys Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
8.22 Nduluni Sec School			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		-
8.23 Kimakiu Secondary School			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		-
8.24 SA Maiani Girls Secondary School			500,000.00	500,000.00	500,000.00	500,000.00		-
8.25 Abc Maiani Boys Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
8.26 Kiu Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00		-
8.27 ABC Kayata Girls			3,000,000.00	3,000,000.00	3,000,000.00			3,000,000.00
9.0 Tertiary institutions Projects (List all the Projects)			3,000,000.00	3,000,000.00	3,000,000.00			3,000,000.00
	9.1							-
10.0 Security Projects								-
10.1 Maliti Police Station		2,000,000.00	3,500,000.00	5,500,000.00	3,500,000.00	2,000,000.00		2,000,000.00
10.2 Ngameba Chiefs Office		1,000,000.00	500,000.00	1,500,000.00	500,000.00	1,000,000.00		1,000,000.00
10.2 Enzai chiefs office		500,000.00		500,000.00		500,000.00		500,000.00
10.3 Muua Police Post		700,000.00	500,000.00	1,200,000.00	500,000.00	700,000.00		700,000.00
10.4 Mumele Chief's Office		500,000.00		500,000.00		500,000.00		500,000.00
10.5 Kilome Police Post		1,000,000.00		1,000,000.00		1,000,000.00		1,000,000.00
10.6 Sultan Hamud Assistant Chief's Office		1,000,000.00	500,000.00	1,500,000.00	500,000.00	1,000,000.00		1,000,000.00

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10.7 Salama Police Post	1,000,000.00				1,000,000.00			1,000,000.00
10.8 Deputy County Commissioner's (DCC) House	1,000,000.00				1,000,000.00			1,000,000.00
10.9 Kasikeu Chiefs office				500,000.00		500,000.00		-
11.0 Acquisition of assets						-		-
11.1 Motor Vehicles (including motorbikes)			7,761,458.00			7,761,458.00		7,761,458.00
11.2 Construction of CDF office						-		-
11.3 Purchase of furniture and equipment						-		-
11.4 Purchase of computers						-		-
11.5 Purchase of land						-		-
12.0 Others						-		-
12.1 Strategic Plan						-		-
12.2 Innovation Hub						-		-
	12.2					-		-
Funds pending approval**				2,132,975.00		2,132,975.00		2,132,975.00
Total	137,088,879.31	26,939,375.00	71,117,724	235,145,978	139,075,378	96,070,600		

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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.

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.

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.

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.

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 June 2019 for the period 1st July 2020 to 30th June 2021 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 30th June 2021.

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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board	AIE NO. B047218		49,010,058.00
	AIE NO. B047469		4,000,000.00
	AIE NO. B041477		20,000,000.00
	AIE NO. B047926		6,000,000.00
	AIE NO. B049315		15,000,000.00
	AIE NO. B104340		23,000,000.00
Date			
	30-9-2020	AIE NO. B 104524	62,984,748.90
	8-3-2021	AIE NO. B 124847	3,000,000.00
	10-3-2021	AIE NO. B 124993	8,500,000.00
	13-1-2021	AIE NO. B 124558	9,000,000.00
	22-3-2021	AIE NO. B 119847	12,000,000.00
	24-3-2021	AIE NO. B 128136	6,900,000.00
	26-3-2021	AIE NO. B 128448	7,000,000.00
	06-4-2021	AIE NO. B 132192	6,000,000.00
	27-4-2021	AIE NO. B 138860	12,000,000.00
	13-5-2021	AIE NO. B 126154	7,000,000.00
	21-5-2021	AIE NO. B 126448	11,600,000.00
	21-5-2021	AIE NO. B 105142	3,000,000.00
	18-6-2021	AIE NO. B 140592	12,000,000.00
TOTAL		160,984,748.90	117,010,058

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,486,600	1,633,126
Personal allowances paid as part of salary	-	
House Allowance	144,000	-
Transport Allowance	120,000	-
Leave allowance	4,000	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	63,447	-
Total	1,818,047	1,633,126

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
All Committee expenses - <i>Admin & M&E</i>	2,449,000	3,027,335
Utilities, supplies and services	-	-
Communication, supplies and services		0
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses- <i>NGCDFC Capacity Building</i>	1,334,540	601,350
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services- <i>Admin/M&E Goods and Services</i>	3,677,020	4,915,000
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	7,460,560	8,543,685

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	16,250,000	19,915,000
Transfers to secondary schools (see attached list)	25,682,000	32,950,000
Transfers to tertiary institutions (see attached list)	-	
TOTAL	41,932,000	52,865,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	48,010,191.00	12,933,093
Bursary – tertiary institutions (see attached list)	16,191,922.00	7,336,700
Bursary – special schools (see attached list)	3,003,200.00	209,030
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		-
Security projects (see attached list)	5,500,000.00	3,000,000
Sports projects (see attached list)	600,000.00	4,497,354
Environment projects (see attached list)	-	4,647,354
Emergency projects (see attached list)	6,798,000.00	2,884,890
Total	80,103,313.00	35,508,421

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	7,761,458	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	7,761,458	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TOTAL		-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, Emali Branch . A/C no.1124880895</i>	48,848,745.90	26,939,375
-	-	-
Total	48,848,745.90	26,939,375
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	26,939,375	8,479,549
Cash in hand	-	-
Imprest	-	-
Total	26,939,375	8,479,549

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

*** 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 IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account Payable D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	1,145,518	-
Others (<i>specify</i>)	-	-
	1,145,518	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	7,351,953.00	1,755,726.00
Use of goods and services	5,201,449.00	2,037,512.00
Amounts due to other Government entities (see attached list)	48,800,000.00	52,778,256.00
Amounts due to other grants and other transfers (see attached list)	32,584,223.00	41,004,135
Acquisition of assets		-
Others (<i>specify</i>)	-	-
Funds pending approval	2,132,975.00	-
	96,070,600.00	97,575,629.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	4,098,208	1,575,564.87
	4,098,208	1,575,564.87

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total					
Construction of civil works					
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total					
Supply of goods					
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total					
Supply of services					
10.	-	-	-	-	
11.	-	-	-	-	
12.	-	-	-	-	
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
NICHOLAS KIOKO MUTUNGI	Clerical Officer	1ST June, 2018	317,502.00	-
RUTH NDUNGE NZESYA	Support Staff	1ST June, 2018	138,105.00	-
JUSTINA MUTHOKI MULI	Accounts Assistant	1ST June, 2018	372,409.20	
HELLEN MBULA WAMBUA	Records Management	1ST June, 2018	317,502.00	
Sub-Total			1,145,518.20	-
Grand Total			1,145,518.20	

KILOME Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees		6,791,568.00	1,755,726.00	
Use of goods & services		5,761,834.00	2,037,512.00	
Amounts due to other Government entities				
Mukaa Boys Secondary School	Construction of 3 Classrooms to completion	3,000,000.00	2,000,000.00	Funds were not received by close of Financial Year.
Mukaa Girls Secondary School	Construction of 2 Classrooms to completion	2,000,000.00	2,000,000.00	Funds were not received by close of Financial Year.
Lumu Secondary School	Renovation of 4 classrooms to completion – Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting	1,000,000.00		Funds were not received by close of Financial Year.
Musaani Secondary School	Construction of a modern dormitory to completion	4,000,000.00		Funds were not received by close of Financial Year.
Kitonguni Secondary School	Construction of 1 Classroom to completion	1,000,000.00		Funds were not received by close of Financial Year.
Muangini Secondary School	Construction of 1 Classroom to completion	1,000,000.00		Funds were not received by close of Financial Year.
Kitheini Secondary School	Completion of Admin Block	1,000,000.00		Funds were not received by close of Financial Year.
Ulu secondary school	Construction of 1 Classroom to completion	1,000,000.00		Funds were not received by close of Financial Year.
Ngaamba Secondary School	Construction of a modern dormitory to completion	4,000,000.00		Funds were not received by close of Financial Year.
ACK ST. Stephens Kima Secondary School	Completion of Construction of a modern dormitory to completion	1,000,000.00	3,000,000.00	Funds were not received by close of Financial Year.
Nduluni Secondary School	Construction of 2 Classrooms to completion	2,000,000.00		Funds were not received by close of Financial Year.
Mumela Secondary School	Construction of 1 Classroom to completion	1,000,000.00		Funds were not received by close of Financial Year.
Kandolo Secondary School	Construction of a modern dormitory to completion	4,000,000.00		Funds were not received by close of Financial Year.
AIC Sultan Hamud Secondary School	Construction of a modern dormitory to completion	1,000,000.00	3,000,000.00	Funds were not received by close of Financial Year.
Mukaa Primary School	Renovation of 3 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	900,000.00		Funds were not received by close of Financial Year.
Matiani Primary School	Field levelling and Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	3,500,000.00		Funds were not received by close of Financial Year.

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Uthini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Maiani Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Muthitha Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Ianduini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Kathungu Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Mulumini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Kavuko Primary School	Sinking of a borehole for the school	3,000,000.00		Funds were not received by close of Financial Year.
Itumbule Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Ngaamba Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Kayata Girls Secondary School	Construction of a dormitory – Foundation, Walling (Phase 1 funding)		1,000,000.00	Project awaiting approval from NG-CDF Board
Kasikeu Boys Secondary School	Construction of a modern dormitory to completion (Complete With Washrooms and Matron Room). Dormitory estimated Capacity-200 Students.		3,000,000.00	Funds were not received by close of Financial Year.
Mukaa Boys Secondary School	Construction of a modern dormitory to completion (Complete With Washrooms and Matron Room). Dormitory estimated Capacity-200 Students.		3,000,000.00	Funds were not received by close of Financial Year.
Kayata Girls Secondary School	Completion of a Girls Dormitory – Roofing, Fitting of Doors/Windows, Flooring, Plastering, Painting and General finishing. Dormitory estimated Capacity is 200 Students.		3,000,000.00	Project awaiting approval from NG-CDF Board

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Uthini Girls Secondary School	Completion of a Girls Dormitory – Flooring, Plastering, Painting and General finishing (Project started by BOM/PTA). Dormitory estimated Capacity-200 Students.		500,000.00	Funds were not received by close of Financial Year.
S.A Maiani Girls Secondary School	Renovation of 2 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		500,000.00	Funds were not received by close of Financial Year.
Kiimakiu Secondary School	Completion of a Dormitory – Roofing, Fitting of Doors/Windows, Plastering, Flooring, Painting and General finishing (Project started by BOM/PTA). Dormitory estimated Capacity-200 Students.		2,000,000.00	Funds were not received by close of Financial Year.
Kiu Secondary School	Construction of a Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
AIC Nyayo Girls Secondary School	Construction of a Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
St. Martin Depores Secondary School	Renovation of 4 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		1,000,000.00	Funds were not received by close of Financial Year.
Mt. Carmel Girls Secondary School	Construction of a Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
Kiongwani Boys Secondary School	Completion of a storey Building – Roofing, Fitting of Doors & Windows, Plastering, Flooring and General finishing. Project started by School BOM/PTA.		1,000,000.00	Funds were not received by close of Financial Year.
Kwothithu Secondary School	Construction of a dormitory to completion.		3,000,000.00	Funds were not received by close of Financial Year.
Kasikeu Girls Secondary School	Completion of a Storey Building housing Admin Block and Classrooms-Flooring and plastering.		500,000.00	Funds were not received by close of Financial Year.
Mukaa Boys Secondary School	Construction of an underground Water Tank with a capacity to store 150m ³ (150,000Ltrs) of rain harvested water.		3,000,000.00	Funds were not received by close of Financial Year.
Kitaingo Secondary School	Completion of a storey Building – Construction of 1 ST Floor walling, Roofing and finishing. Project started by School BOM/PTA.		2,000,000.00	Funds were not received by close of Financial Year.

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Kamuthini Secondary School	Construction of 1 Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
ABC Kayatta Girls Sec	Construction of a modern dormitory to completion (Complete With Washrooms and Matron Room). Dormitory estimated Capacity-200 Students.		4,000,000.00	Project was pending approval by NG-CDF Board
St. Regina Kiou Secondary School	Construction of 1 Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
Kilome Technical Training Institute	Purchase land (5 Hectares @ Ksh. 600,000.00) for construction of Kilome Technical Training Institute, a modern T-VET Centre for training of Technical courses.		3,000,000.00	Funds were not received by close of Financial Year.
				Funds were not received by close of Financial Year.
Muangini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		500,000.00	Funds were not received by close of Financial Year.
Chief Kiamba Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		500,000.00	Funds were not received by close of Financial Year.
Wathini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		500,000.00	Funds were not received by close of Financial Year.
Kwambumbu Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		1,000,000.00	Funds were not received by close of Financial Year.
Mbiini Primary School	Construction of a dormitory to completion.		2,400,000.00	Funds were not received by close of Financial Year.
Kitivo Primary School	Construction of 1 Classroom to completion.		1,000,000.00	Funds were not received by close of Financial Year.
Nduluni Primary School	Construction of a 8-Door Toilet Block to completion.		500,000.00	Funds were not received by close of Financial Year.
Isika Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.		500,000.00	Funds were not received by close of Financial Year.
Mukaa Primary School	Purchase of Desks and lockers		378,256.00	Funds were not received by close of Financial Year.
Uvunye Primary School	Construction of a 8-Door Toilet Block to completion.	500,000.00		Funds were not received by close of Financial Year.
Kaluli Primary School	Construction of 2 Classroom to completion.	2,000,000.00		Funds were not received by close of Financial Year.
Ndalani Primary School	Completion of Construction of 1 classroom i.e. Roofing, Fitting of doors and windows, Flooring, plastering and finishing.	500,000.00		Funds were not received by close of Financial Year.

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Kalanzoni Primary School	Construction of 1 Classroom – Foundation, walling (Phase 1 funding)	500,000.00		Funds were not received by close of Financial Year.
Mbondoni Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Mbyani Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Kitonguni Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Masive Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Maiani Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Lumu Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kaluli Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kilome S.A Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kwambeu Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kwakatia Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kavuko Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kitaingo Primary School	Purchase of 100 New School Desks (Ksh. 100,000.00) and 50 Lockers (Ksh. 50,000.00) for use by pupils.	100,000.00		Funds were not received by close of Financial Year.
Enzai Primary School	Construction of a Classroom to completion.	1,000,000.00		Funds were not received by close of Financial Year.
Kwambeu Primary School	Renovation of 4 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.

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Kitivo Primary School	Construction of 1 Classroom to completion.	1,000,000.00		Funds were not received by close of Financial Year.
Kathii Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.

Sub-Total		48,800,000.00	52,778,256.00	
Amounts due to other grants and other transfers				
		-		
Bursary Secondary Schools	Payment of bursary to needy students in Secondary Schools.	17,584,223.00	20,361,458.00	Funds were not received by close of Financial Year.
Bursary Tertiary Institutions	Payment of bursary to needy students in Tertiary Institutions.	4,105,794.00	7,300,000.00	Funds were not received by close of Financial Year.
Bursary Special Schools	Payment of bursary to needy students with special needs, in special Schools.	1,000,000.00	3,780,551.00	Funds were not received by close of Financial Year.
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	394,206.00	6,062,126.00	Funds were not received by close of Financial Year.
Security	Funds for security projects	9,500,000.00	3,500,000.00	Funds were not received by close of Financial Year.
Sub-Total		32,584,223.00	41,004,135.00	
Acquisition of assets				
NG-Kilome Constituency Vehicle	Purchase a Constituency Vehicle for coordination of M&E Projects activities at the Constituency.	-		Funds were not received by close of Financial Year.
Others (specify)	0			
Sub-Total				
Funds pending approval		2,132,975.00		Funds pending approval
Grand Total		96,070,600.00	97,575,629.00	

KILOME Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	0	0	-
Buildings and structures	10,487,253	0	0	10,487,253
Transport equipment	1,409,476	7,439,483.00	0	8,848,959.00
Office equipment, furniture and fittings	1,612,610	0	0	1,612,610
ICT Equipment, Software and Other ICT Assets	694,140	0	0	694,140
Other Machinery and Equipment	1,108,500	0	0	1,108,500
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	15,311,979.00	7,439,483.00	-	22,751,462.00

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

	PMC	Bank	Account number	Bank Balance	
				2020/21	2019/20
1	IANDUNI PRIMARY SCHOOL CDF	1136915060	KCB BANK	2,456.95	
2	KATHUNGU PRIMARY SCHOOL CDF	1178069346	KCB BANK	753.50	
3	KAVUKO PRIMARY SCHOOL CDF	1109427115	KCB BANK	5,074.75	5,274.75
4	KAWESE PRIMARY SCHOOL CDF	1206629762	KCB BANK	510.00	
5	KILIA PRIMARY SCHOOL CDF	1278816437	KCB BANK	120.00	
6	KIOU PRIMARY SCHOOL CDF	1112585478	KCB BANK	970.75	
7	KITHEINI PRIMARY SCHOOL CDF	1133500595	KCB BANK	5,451.70	
8	KITHINA PRIMARY SCHOOL CDF	1124971505	KCB BANK	1,079.00	
9	KIU PRIMARY SCHOOL CDF	1116753758	KCB BANK	2,965.30	
10	KIUMONI PRIMARY SCHOOL CDF	1128284987	KCB BANK	1,263.00	
11	KWAKATHENDU PRIMARY SCHOOL CDF	1113029811	KCB BANK	1,747.95	
12	KWAKATIA PRIMARY SCHOOL CDF	1136762299	KCB BANK	734.45	
13	KWAKAVITA PRIMARY SCHOOL CDF	1207302708	KCB BANK	32.50	
14	MAIANI PRIMARY SCHOOL CDF	1206738146	KCB BANK	444.50	
15	AIC MALILI TOWNSHIP PRIMARY SCHOOL CDF	1242859616	KCB BANK	100.00	
16	MASIVE PRIMARY SCHOOL CDF	1127489070	KCB BANK	119,964.50	
17	MATIANI PRIMARY SCHOOL CDF	1164756036	KCB BANK	1,050.00	
18	MUKAA PRIMARY SCHOOL CDF	1112231595	KCB BANK	1,732.50	
19	MULUMINI PRIMARY SCHOOL CDF	1172370834	KCB BANK	4,665.00	
20	MUMELA PRIMARY SCHOOL CDF	1169216153	KCB BANK	964.00	
21	MUTHITHA PRIMARY SCHOOL CDF	1114469823	KCB BANK	3,755.25	
22	MUTWEAMBOO PRIMARY SCHOOL CDF	1116034832	KCB BANK	25,809.93	
23	MUUA PRIMARY SCHOOL CDF	1114119393	KCB BANK	1,271.03	
24	NGAAMBA PRIMARY SCHOOL CDF	1172172633	KCB BANK	103.50	
25	NGALANA PRIMARY SCHOOL CDF	1133187412	KCB BANK	3,135.00	
26	NGILUNI PRIMARY SCHOOL CDF	1132736099	KCB BANK	576.40	

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27	UTHINI PRIMARY SCHOOL CDF	1203738889	KCB BANK	989.50	
28	WATHINI PRIMARY SCHOOL CDF	1128943816	KCB BANK	202.65	202.65
29	KWAKALELO PRIMARY SCHOOL CDF	1137186909	KCB BANK	96.05	
30	KWAWALA PRIMARY SCHOOL CDF	1137682264	KCB BANK	34.00	
31	KYUNGUNI PRIMARY SCHOOL CDF	1132012295	KCB BANK	1,256.00	
32	KWAMBUMBU PRIMARY SCHOOL CDF	1114358169	KCB BANK	985.30	
33	NGUUNI PRIMARY SCHOOL CDF	1114662232	KCB BANK	4,981.20	
34	KWAMBEU PRIMARY SCHOOL CDF	1112773347	KCB BANK	1,027.25	
35	MWANYANI PRIMARY SCHOOL CDF	1278233628	KCB BANK	80.00	
36	ULU PRIMARY SCHOOL CDF	1207273899	KCB BANK	807.50	
37	LANDU PRIMARY SCHOOL CDF	1110187165	KCB BANK	2,147.30	
38	KWANGUMU PRIMARY SCHOOL CDF	1278135952	KCB BANK	120.00	
39	KATULYANI PRIMARY SCHOOL CDF	1114263753	KCB BANK	1,978.10	
40	KIIMAKIU PRIMARY SCHOOL CDF	1136778055	KCB BANK	267.35	
41	TANGU PRIMARY SCHOOL CDF	1114142697	KCB BANK	13,571.18	
42	MWANYAMBEVO PRIMARY SCHOOL CDF	1203522355	KCB BANK	2,085.50	
43	KWAKIKETI PRIMARY SCHOOL CDF	1172329346	KCB BANK	364.90	
44	KWAKASEKE PRIMARY SCHOOL CDF	1134273282	KCB BANK	1,514.50	
45	NDULUNI PRIMARY SCHOOL CDF	1111353174	KCB BANK	1,050.50	1,050.50
46	UVUNYE PRIMARY SCHOOL CDF	1204813655	KCB BANK	620.00	620.00
47	NDALANI PRIMARY SCHOOL CDF	1126851620	KCB BANK	11,920.45	11,920.45
48	KEA PRIMARY SCHOOL CDF	1141876337	KCB BANK	869.00	869.00
49	KWAMBOTOE PRIMARY SCHOOL CDF	1114804614	KCB BANK	5,342.27	5,342.27
50	MBONDONI PRIMARY SCHOOL CDF	1177551373	KCB BANK	1,190.00	1,190.00
51	KATHII PRIMARY SCHOOL CDF	1112504567	KCB BANK	7,432.95	7,432.95
52	MBIINI PRIMARY SCHOOL CDF	1114181293	KCB BANK	2,888.95	2,814.95
53	ISIKA PRIMARY SCHOOL CDF	1114446297	KCB BANK	5,591.85	5,591.85
54	CHIEF KIAMBA PRIMARY SCHOOL CDF	1124272585	KCB BANK	830.30	830.00
55	KALULI PRIMARY SCHOOL CDF	1207696250	KCB BANK	399.00	525.00

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56	KITIVO PRIMARY SCHOOL CDF	1114738050	KCB BANK	16,769.55	
57	MBYANI PRIMARY SCHOOL CDF	1117716139	KCB BANK	8,875.17	
58	KITONGUNI PRIMARY SCHOOL CDF	1126209120	KCB BANK	928.00	
59	KIONGWANI PRIMARY SCHOOL CDF	1206627948	KCB BANK	3,038.50	3,164.50
60	MASOKANI PRIMARY SCHOOL CDF	1116076780	KCB BANK	6,458.95	
61	UIINI PRIMARY SCHOOL CDF	1242859616	KCB BANK	100.00	
62	KITAINGO PRIMARY SCHOOL CDF	1257909517	KCB BANK	300.00	
63	MUANGINI PRIMARY SCHOOL CDF	1136870938	KCB BANK	863.00	9,863.00
64	MAWANI PRIMARY SCHOOL CDF	1264503318	KCB BANK	182.00	
65	ST ^P PETERS KWANDEKE PRIMARY SCHOOL CDF	1206986182	KCB BANK	43.50	
66	NDEMIU PRIMARY SCHOOL CDF	1128962276	KCB BANK	1,920.90	
67	KANDOLO PRIMARY SCHOOL CDF	1135318549	KCB BANK	3,155.00	
68	MUANI PRIMARY SCHOOL CDF	1114209384	KCB BANK	2,150.10	
69	KATHIKWANI PRIMARY SCHOOL CDF	1136355804	KCB BANK	1,024.00	
70	KILOME S.A PRIMARY SCHOOL CDF	115455567	KCB BANK	1,885.85	
71	MATHUNZUNI PRIMARY SCHOOL CDF	1206673397	KCB BANK	49.00	
72	KWALE PRIMARY SCHOOL CDF	1112731393	KCB BANK	1,514.25	
73	KIYUMBINI PRIMARY SCHOOL CDF	1114791474	KCB BANK	2,500.11	
74	MASAANI PRIMARY SCHOOL CDF	1110249829	KCB BANK	435.00	
75	MUMELA PRIMARY SCHOOL CDF	1169216153	KCB BANK	964.00	
76	MUSAANI PRIMARY SCHOOL CDF	112545948	KCB BANK	3,030.75	
77	LUMU PRIMARY SCHOOL CDF	1114570230	KCB BANK	1,437.60	
78	NZEVENI PRIMARY SCHOOL CDF	1236136217	KCB BANK	235.00	
79	ENGULI PRIMARY SCHOOL CDF	1126414840	KCB BANK	836.20	
80	KALANZONI PRIMARY SCHOOL CDF	1177549891	KCB BANK	2,980.00	
81	KIKONGOONI PRIMARY SCHOOL CDF	1282477803	KCB BANK	280.00	
82	KILOMBO PRIMARY SCHOOL CDF	1172550875	KCB BANK	1,755.00	
83	NGIINI PRIMARY SCHOOL CDF	1177253615	KCB BANK	1,614.50	
84	AIC SULTAN HAMUD PRIMARY SCHOOL CDF	1112576088	KCB BANK	1,934.45	

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85	SONGA MBELE SPORTS	1173511792	KCB BANK	744.30	
86	KILOME CONSTITUENCY ENVIRONMENTAL SHG CDF	1173090738	KCB BANK	32.00	
88	MUUA ADMINISTRATION POLICE CAMP CDF	1269370707	KCB BANK	367,474.00	1,500,000.00
89	MALILI CHIEF'S OFFICE CDF	1269553372	KCB BANK	389,394.00	
90	ST. MARTIN DEPORES SECONDARY SCHOOL	1277454256	KCB BANK	280.00	
91	AIC SULTAN HAMUD SECONDARY SCHOOL	1165875519	KCB BANK	280,143.90	
92	ABC MAIANI BOYS SEC SECONDARY SCHOOL	1110912730	KCB BANK	4,193.50	
93	ACK ST. LUKES MARWA SECONDARY SCHOOL	1277597014	KCB BANK	564.00	
94	KIONGWANI BOYS SECONDARY SCHOOL	1261156889	KCB BANK	569.00	
95	KASIKEU BOYS SECONDARY SCHOOL	1129377865	KCB BANK	56,058.50	
96	KIIMAKIU SECONDARY SCHOOL	1278816364	KCB BANK	1,063,135.00	
97	KILOME S.A SEC SECONDARY SCHOOL	1150313943	KCB BANK	7,518.00	
98	KIONGWANI GIRLS SECONDARY SCHOOL	1116310481	KCB BANK	2,492.00	
99	KITAINGO SECONDARY SCHOOL	1109471092	KCB BANK	23,991.50	
100	KIU SEC SECONDARY SCHOOL	1109935080	KCB BANK	199,680.00	
101	KWOTHITHU SEC SECONDARY SCHOOL	1110785623	KCB BANK	2,468.35	
102	MASOKANI SECONDARY SCHOOL	1259474631	KCB BANK	89,271.00	
103	MBIINI SECONDARY SCHOOL	1107175097	KCB BANK	5,979.00	
104	MT. CARMEL GIRLS SECONDARY SCHOOL	1182493440	KCB BANK	3,434.50	
105	KWAKIKETI SECONDARY SCHOOL	1177760533	KCB BANK	202,390.00	
106	MUANI SECONDARY SCHOOL	1118222288	KCB BANK	19,936.70	
107	MUKAA BOYS SECONDARY SCHOOL	1109472803	KCB BANK	4,187.00	
108	NDULUNI SECONDARY SCHOOL	1280355182	KCB BANK	58,985.00	
109	KANDOLO SECONDARY SCHOOL	1136358587	KCB BANK	2,496.95	
110	KITHEINI SECONDARY SCHOOL	1130320987	KCB BANK	4,032.50	
111	KITONGUNI SECONDARY SCHOOL	1134732538	KCB BANK	1,965.00	
112	LUMU SECONDARY SCHOOL	1106119673	KCB BANK	2,753.77	
113	MUANGINI SECONDARY SCHOOL	1115291793	KCB BANK	1,583.60	
114	MUMELA SECONDARY SCHOOL	1114225517	KCB BANK	1,202.63	

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115	AIC MATIANI GIRLS SECONDARY SCHOOL	1177171759	KCB BANK	2,302.00	
116	ST. REGINA KIOU SECONDARY SCHOOL	1166000176	KCB BANK	857.45	857.45
117	KAMUTHINI SECONDARY SCHOOL	1107172594	KCB BANK	20,114.50	
118	MULUMINI SECONDARY SCHOOL	1109469624	KCB BANK	6,723.50	
119	KASIKEU GIRLS SECONDARY SCHOOL	1109543115	KCB BANK	8.50	
120	ABC MUUA SECONDARY SCHOOL	1176954016	KCB BANK	154.00	280.00
121	BISHOP NGALA SECONDARY SCHOOL	1176633694	KCB BANK	2,304.00	
122	ACK ST. STEPHEN KIMA SECONDARY SCHOOL	1130554333	KCB BANK	5,840.00	
123	ULU SECONDARY SCHOOL	1166456447	KCB BANK	1,707.55	
124	MUSAANI SECONDARY SCHOOL	1107174880	KCB BANK	529.75	
125	ABC ENGULI SECONDARY SCHOOL	1134482310	KCB BANK	4,493.50	
126	AIC NYAYO GIRLS SECONDARY SCHOOL	1255364866	KCB BANK	1,025.40	
127	SA MAIANI SECONDARY SCHOOL	01141276647700	COOP BANK	2,950.00	
128	MUKAA GIRLS HIGH SCHOOL	01139071979302	COOP BANK	645,810.00	
129	KITEINI PRIMARY SCHOOL	01139806411600	COOP BANK	3,760.00	
130	ABC KAYATA GIRLS SECONDARY SCHOOL	0600293034682	EQUITY BANK	278,036.60	
131	KITIVO PRIMARY SCHOOL	1114738050	KCB BANK		16,895.55
132	ABC NGAAMBA SECONDARY SCHOOL	01126961930	KCB BANK		840.00
	TOTAL			4,098,207.84	1,575,564.87

KILOME Constituency**National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021****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: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Unexplained variances in the Financial Statements	The Management noted the erroneous mis-posted expenditure, resulting to the variances noted and hence done all the necessary adjustments in the Financial Statements.	Resolved	30/6/2021
1.2	Errors in numbering of Disclosure Notes	Correct numbering Done on all Disclosure notes of the Financial Statements.	Resolved	30/6/2021
1.3	Missing Page Numbers	Correct Page numbering Done on all pages of the Financial Statements.	Resolved	30/6/2021
1.4	Undisclosed PMC Bank Balances	Actual PMC Balances Amounting to Ksh. 1,575,564.87 reported in the Financial Reports and Bank Statements attached in the Audit Report submitted.	Resolved	30/6/2021
1.2	Irregularities in Projects Procurement/Payments	The Management has heeded to the Audit recommendations as pertains Procurement.	Resolved	30/6/2021
1.3	Failure to report Emergency Projects to the NG-CDF Board.	The Management is now keen on reporting all emergency occurrences in the Constituency before considering allocation of Emergency funds.	Resolved	30/6/2021

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2.0	Irregularities in Award of Bursaries	The Management heeded to the advice of the Audit Team and henceforth shall apply the recommendations while allocating bursaries.	Resolved	30/6/2021
1.0	Lack of a Risk Management Policy /Disaster recovery Plan	The Management is in liaison with the concerned to put in place a Risk Management Policy as recommended by the Audit Team.	Resolved	30/6/2021