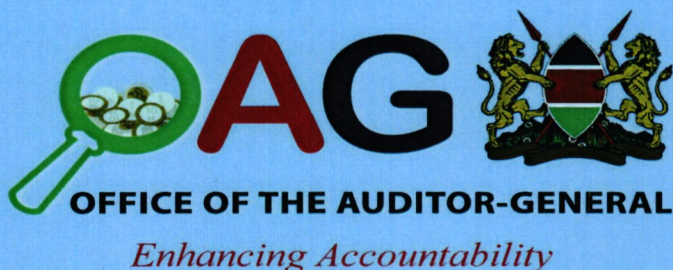


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REPORT

THE NATIONAL ASSEMBLY

DATE: 29 NOV 2022

TUESDAY
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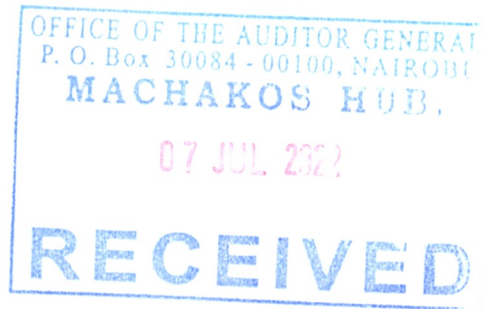
THE AUDITOR-GENERAL

THE TABLE: Moses Lemuna

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KITUI SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2021



KITUI SOUTH 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)

 THE NATIONAL ASSEMBLY P.O. Box 1000, NAIROBI	
DATE: 29 NOV 2022	
TABLED BY:	
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***Kitui South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. NG-CDFC CHAIRMAN'S REPORT	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	11
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	13
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	16
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KITUI SOUTH CONSTITUENCY</i>	17
VII. STATEMENT OF RECEIPTS AND PAYMENTS	18
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	19
IX. STATEMENT OF CASHFLOW	20
X. SUMMARY STATEMENT OF APPROPRIATION.....	21
X. BUDGET EXECUTION BY SECTORS AND PROJECTS	23
XI. SIGNIFICANT ACCOUNTING POLICIES	37
XII. NOTES TO THE FINANCIAL STATEMENTS.....	41

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Kitui South Constituency NGCDF Headquarters

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

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

(f) Kitui South Constituency NGCDF Contacts

Telephone: (254) 722811542
E-mail: cdkituisouth@ngcdf.go.ke
Website: www.ng-cdf.go.ke

(g) Kitui South Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

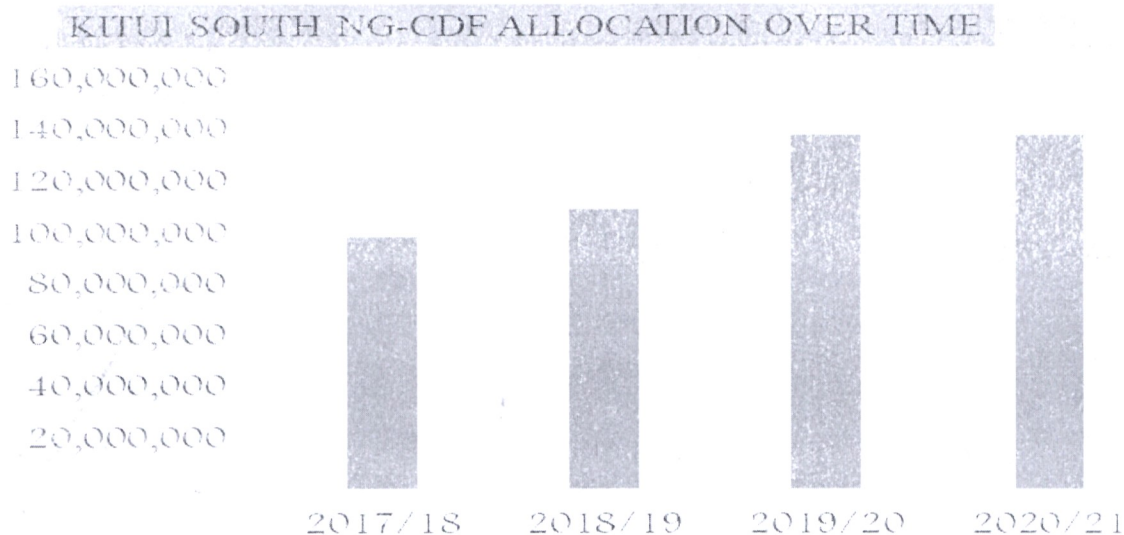
II. NG-CDFC CHAIRMAN'S REPORT



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

Constituency Allocation over period

The constituency's allocation over the last four financial years has steadily increased except a slight decline for financial year 2020/2021 as per below bar chart:



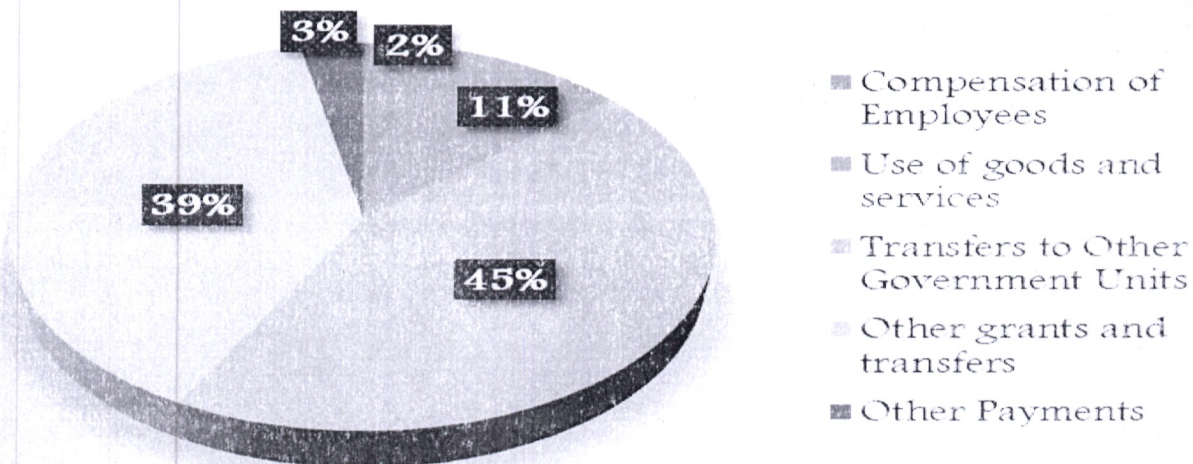
The budget for the current financial year stood at ksh 137,195,879. As depicted from the appropriation Statement, the budget was adjusted opening balances from the previous year as well as funds for previous year that were disbursed during the current financial year. This pushed the final budget to ksh 234,136,193. The Constituency received ksh 188,940,314 out of the total budget. The constituency did not receive ksh 45,195,880 which is 19% of the total budget.

Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
137,195,879	24,672,590	72,267,724	234,136,193	188,940,314	45,195,880	81%

Funds Utilization by Sector

The Constituency was able to absorb ksh 169,931,247 out of ksh 188,940,314 received which represented 90% as per the following sectors:

PER SECTOR UTILIZATION OF 169.9M



Primary, Secondary and Tertiary institutions which are the main components in transfer to Government units that received the highest amount at 45% while the least was at 2% being compensation of employees. The detailed report is found on budget execution section.

Key Projects undertaken during the year

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

1. KMTC Mutomo Campus

This is the only KMTC in the Constituency. This project is in line with the Big Four Agenda fronted by His Excellency, the President of the Republic of Kenya. A substantial work has been done by Kitui South NG-CDF and the Kitui South NG-CDF. The project has been taken up by the KMTC Board who have already employed four casual workers in the Campus, engaged a security firm, connected electricity and delivered furniture to the institution. During the current year the NG-CDF funded Construction of two lecture halls 6,000,000. Some of the KMTC campus photos include the following:



Hostel, Dining Hall and Water tank at KMTC Mutomo Campus



Lecture Halls at KMTC Mutomo Campus

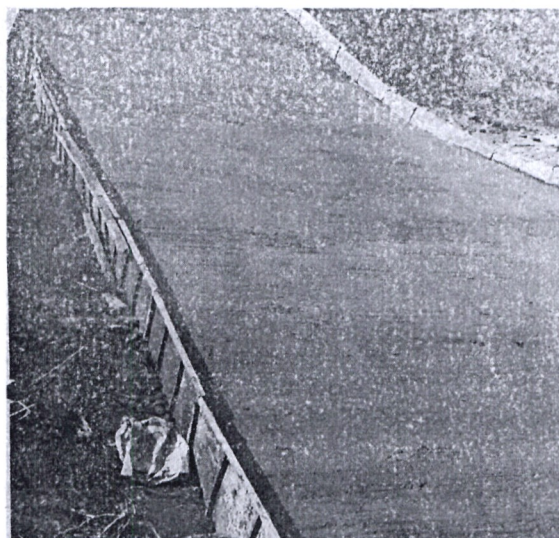
2. Musenge Police Post

In order to counter insecurity in Mutha area, a place that borders Tana River, Kitui South NG-CDF planned and implemented a police post which has already been taken up by the ministry of Interior and Coordination of Government. The police post has eight residential units and an administration block with armoury. The following are pictures:



3. Access road to Mwaani Primary School

Kitui south NG-CDF implemented an access road to Mwaani Primary at a cost of 4.3m. The school was not accessible before and the works included heavy bush clearing, grading, numerous culverts and a drift. The following are some of the pictures:



Emerging issues and challenges

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

Some of the activities such as mass public awareness meetings and sports were hampered by the Covid 19 pandemic since the NG-CDFC had to observe the protocol set out by the ministry of education.

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

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



Florence Mbesa Martin

CHAIRMAN NGCDF COMMITTEE

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 Kitui South Constituency 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve school performance in national examinations as well as retention and transitioning to higher levels of learning	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels	In FY 20/21 -we increased number of classrooms from 440 to 449 Dormitories increased from 31 to 35 laboratories increased from 19 to 21 Administration blocks increased from 31 to 35 - Bursary beneficiaries during the year totalled 4,350 in all levels combined
Water	To improve supply of adequate, potable and safe water for domestic and public use in institutions as well as irrigation and livestock consumption	Increased number of sand dams Increased water harvesting activities in public institutions	- No. of sand dams - Number of facilities with water harvesting equipment	Sand dams increased from 3 to 4 Number of facilities with gutters and tanks increased from 33 to 37
Youth, Women & people with disabilities empowerment	To increase participation of youth, women and persons with disabilities in NGCDF activities as well as general	Increased number of youth, women & people with disabilities empowerment activities	- Number of ICT hubs established - Number of tenders awarded to the special	No. of tenders awarded increased from 31 to 41

Kitui South Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

	development in the constituency		categories	
Capacity Building	To build capacity of the community to implement development projects	Increased community sensitization and training	No of sensitization and trainings	PMC training and sensitization increased from 2 last year to 3 this year
Security	Improving security situation in the Constituency	Improved Security especially in bandit prone areas of Mutha ward	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of assistant chiefs' offices increased from 19 to 31 Number of Chiefs Office increased from 8 to 10 Number of police lines increased from 9 to 10

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

- Kitui South Constituency is situated in arid areas and therefore the NG-CDF do not consider tree planting because of lack of sustainability in terms of seasonal rains.
- The Kitui south NG-CDF implemented a sand dam within the financial year which will help in conservation of environment through retention of sand and making available water for agricultural use.

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

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-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Kitui South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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- Kitui South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Kitui South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

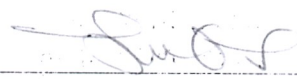
The Accounting Officer in charge of the NGCDF Kitui South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Kitui South Constituency financial statements were approved and signed by the Accounting Officer on 2nd June 2022.


Chairman NGCDF Committee

Name: Florence Martin


Fund Account Manager

Name: Dennis Matundura

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KITUI SOUTH 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kitui South Constituency set out on pages 18 to 69, 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kitui South 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kitui South Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 total receipts budget and actual receipts on comparable basis of Kshs.234,237,193 and Kshs.189,041,314 respectively, resulting to under-funding of Kshs.45,195,879 or 19% of the approved budget. Similarly, the Fund expended Kshs.169,931,247 against an approved budget of Kshs.234,237,193 resulting to an under-expenditure of Kshs.64,305,946 or 27% of the budget.

The underfunding and underperformance affected the planned activities and projects of the Fund which impacted negatively on efficient 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 matter 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

Stalled Projects

During the year under audit, a total of Kshs.127,088,879 was allocated for implementation of one hundred and nine (109) projects out of which one hundred and six (106) projects worth Kshs.121,195,879 were completed while two (2) projects with a combined allocation of Kshs.3,000,000 were ongoing.

However, one project for construction of a twin lecture hall in Kenya Medical Training College (KMTTC) Mutomo Campus with an allocation Kshs.3,000,000 had stalled. The project had been awarded to a local contractor at a contract sum of Kshs.2,842,110 on 13 May, 2021 and was to be completed within a period of three months ending on 31 August, 2021. Physical verification conducted in May, 2022 revealed that the projects are yet to be completed. No explanation was given for the delay in the completion of the project.

In the circumstances, value for money may not be realized from the funds allocated to the incomplete projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

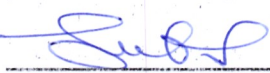
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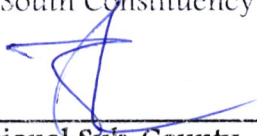
Kitui South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	164,267,724	127,366,324
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	101,000	-
TOTAL RECEIPTS		164,368,724	127,366,324
PAYMENTS			
Compensation of employees	4	4,158,319	3,269,662
Use of goods and services	5	18,677,747	11,399,614
Transfers to Other Government Units	6	84,806,212	85,107,770
Other grants and transfers	7	56,902,300	40,430,582
Acquisition of Assets	8	-	-
Other Payments	9	5,386,669	2,068,895
TOTAL PAYMENTS		169,931,247	142,276,523
SURPLUS/DEFICIT		(5,562,523)	(14,910,199)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kitui South Constituency financial statements were approved on 2nd June 2022 and signed by:


Fund Account Manager
Name: Dennis Matundura


National Sub-County Accountant
Name: Joseph Kisavi
ICPAK M/No: N/A


Chairman NG-CDF Committee
Name: Florence Martin

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

VIII. 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	19,110,067	24,672,590
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		19,110,067	24,672,590
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		19,110,067	24,672,590
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		19,110,067	24,672,590
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	24,672,590	39,582,789
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(5,562,523)	(14,910,199)
NET FINANCIAL POSITION		19,110,067	24,672,590

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kitui South Constituency financial statements were approved on 2nd June 2022 and signed by:



Fund Account Manager
Name: Dennis Matundura



National Sub-County Accountant
Name: Joseph Kisavi
ICPAK M/No: N/A



Chairman NG-CDF Committee

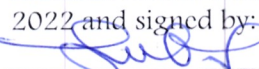
Name: Florence Martin

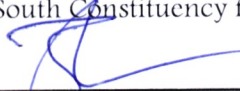
Kitui South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IX. STATEMENT OF CASHFLOW

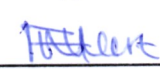
	NOTE	2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	164,267,724	127,366,324
Other Receipts	3	101,000	-
		164,368,724	127,366,324
Payments for operating activities			
Compensation of Employees	4	4,158,319	3,269,662
Use of goods and services	5	18,677,747	11,399,614
Transfers to Other Government Units	6	84,806,212	85,107,770
Other grants and transfers	7	56,902,300	40,430,582
Other Payments	9	5,386,669	2,068,895
		169,931,247	142,276,523
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(5,562,523)	(14,910,199)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,562,523)	(14,910,199)
Cash and cash equivalent at BEGINNING of the year	10	24,672,590	39,582,789
Cash and cash equivalent at END of the year		19,110,067	24,672,590

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kitui South Constituency financial statements were approved on 2nd June 2022 and signed by:


Fund Account Manager
Name: Dennis Matundura


National Sub-County Accountant

Name: Joseph Kisavi
ICPAK M/No: N/A


Chairman NG-CDF Committee

Name: Florence Martin

SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements				
RECEIPTS							
Transfers from NG-CDF Board	137,195,879	24,672,590	72,267,724	234,136,193	188,940,314	45,195,880	81%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts (ALA)	101,000			101,000	101,000	-	100%
TOTAL RECEIPTS	137,296,879	24,672,590	72,267,724	234,237,193	189,041,314	45,195,880	81%
PAYMENTS							
Compensation of Employees	3,200,000	122,038	1,052,162	4,374,200	4,158,319	215,881	95%
Use of goods and services	9,047,672	1,453,683	8,830,457	19,331,812	18,677,747	654,065	97%
Transfers to Other Government Units	69,700,000	12,625,447	37,780,765	120,106,212	84,806,212	44,425,447	63%
Other grants and transfers	45,248,207	5,040,317	17,034,340	67,322,864	56,902,300	1,295,117	98%
Acquisition of Assets			7,570,000	7,570,000	-	7,570,000	0%
Other Payments		5,431,105		5,431,105	5,386,669	44,436	99%
Funds Pending Approval	10,101,000			10,101,000	-	10,101,000	0%
TOTAL	137,296,879	24,672,590	72,267,724	234,237,193	169,931,247	64,305,946	73%

1. Funds pending approval are sums not yet approved by the NG-CDF Board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.
2. The AIA was raised through listing of suppliers of goods and services and the same has not been allocated to any project.
3. The actual receipt stood at 81% of the final budget, this was as a result of funds not received at the close of the financial year which totalled ksh 45,195 million.
4. Transfer to other government units stood at 63%. This is because a huge part of the funds not received was for this category. Some of the received funds were wired to the NG-CDFC account close to the end of the financial year and therefore not much would be done since it required time to open PMC accounts and prepare BQs.
5. Acquisition of asset was at 0% since the proposed purchase of the motor vehicle for office use had not been done. This was as a result of the long approval process in disposing the existing unserviceable vehicles and approval to purchase the new vehicle.
6. Funds pending approval were at 0% since they had not been approved by the NG-CDF Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	64,305,946
Less undisbursed funds receivable from the Board as at 30th June 2021	45,195,880
	19,110,067
Add Accounts payable	-
Less Accounts Receivable	
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/21	19,110,067


Fund Account Manager**Name:** Dennis Matundura

**National Sub-County
Accountant****Name:** Joseph Kisavi**ICPAK M/No:** N/A

Chairman NG-CDF Committee**Name:** Florence Martin

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-Programme	Original Budget(a) 2020/2021 Kshs	Adjustments(b)		Final Budget c = (a+b) 2020/2021 Kshs	Actual on comparable basis(d) 30/06/2021 Kshs	Budget utilization difference(e = c-d) Kshs
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,434,000	122,038	1,052,162	4,608,200	4,158,319	449,881
1.2 Committee allowances	2,697,701	107,000	2,630,265	5,434,966	5,434,966	-
1.3 Use of goods and services	2,000,000	525,000	1,640,785	4,165,785	3,997,000	168,785
Total	8,131,701	754,038	5,323,212	14,208,951	13,590,285	618,666
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000		408,000	2,408,000	2,342,600	65,400
2.2 Committee allowances	1,500,000	475,000	2,575,800	4,550,800	4,491,034	59,766
2.3 Use of goods and services	615,871	346,683	1,575,607	2,538,161	2,412,147	126,014
Total	4,115,871	821,683	4,559,407	9,496,961	9,245,781	251,180
3.0 Emergency						
3.1 Primary Schools	600,000		3,200,000	3,800,000	3,800,000	-
3.2 Secondary schools	700,000			700,000	700,000	-

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
3.3 Tertiary institutions	1,591,942		450,000	2,041,942	2,041,942	-
3.4 Security projects			400,000	400,000	400,000	-
3.5 Unutilised	4,300,265		292,578	4,592,843	-	4,592,843
Total	7,192,207	-	4,342,578	11,534,785	6,941,942	4,592,843
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	14,156,100	40,317	11,691,762	25,888,179	25,888,179	-
4.2 Tertiary Institutions	10,000,000			10,000,000	9,971,179	28,821
4.3 Social Security				-		
4.4 Special Needs				-	-	
Total	24,156,100	40,317	11,691,762	35,888,179	35,859,358	28,821
5.0 Sports						
5.1 Constituency Sports Activities	1,000,000	1,000,000		2,000,000	1,901,000	99,000
Total	1,000,000	1,000,000	-	2,000,000	1,901,000	99,000
6.0 Environment						
6.1 Kithina Sand Dam		1,000,000		1,000,000	1,000,000	-

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021	
Total	-	1,000,000	-	1,000,000	1,000,000	-
7.0 Primary Schools Projects						
Emale Primary School access road		1,622,763.00		1,622,763	1,622,763	-
Mwaani Primary School access road		4,321,490.00		4,321,490	4,321,490	-
Kilisa Primary School access road		3,181,194.00		3,181,194	3,181,194	-
Ikanga Zonal Education Office			1,500,000.00	1,500,000	1,500,000	-
Ilaani Primary School			500,000.00	500,000	500,000	-
Kavete Primary School(Mutha)			1,200,000.00	1,200,000	1,200,000	-
Kavete Primary School(Ikutha)			500,000.00	500,000	500,000	-
Kisou Primary School			1,500,000.00	1,500,000	1,500,000	-
Kitenzele Primary School			2,000,000.00	2,000,000	2,000,000	-
Kituti Primary School			500,000.00	500,000	500,000	-
Kivuti Primary School			500,000.00	500,000	500,000	-
Kyanyaa Primary School			500,000.00	500,000	500,000	-
Makekee Primary School						

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021		1,200,000.00	2020/2021 1,200,000	30/06/2021 1,200,000	-
Makele Primary School			500,000.00	500,000	500,000	-
Makosi Primary School			500,000.00	500,000	500,000	-
Makue Primary School			1,200,000.00	1,200,000	1,200,000	-
Makueni Primary Schoool			500,000.00	500,000	500,000	-
Makuuni Primary School			1,200,000.00	1,200,000	1,200,000	-
Mukundaa Primary School			500,000.00	500,000	500,000	-
Muti Primary School			1,000,000.00	1,000,000	1,000,000	-
Mutomo School For The Deaf			2,000,000.00	2,000,000	2,000,000	-
Mwambaisyuko Primary School			2,000,000.00	2,000,000	2,000,000	-
Nduundune Primary School			1,500,000.00	1,500,000	1,500,000	-
Ngawuni Primary School			500,000.00	500,000	500,000	-
Ngelani Primary School			500,000.00	500,000	500,000	-
Ngunini Primary School			500,000.00	500,000	500,000	-
Nguswini Primary School			500,000.00	500,000	500,000	-

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
		Opening Balance (C/Fk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
Nthwaiani Primary School			500,000.00	500,000	500,000	-
Nzouni Primary School			500,000.00	500,000	500,000	-
Syomithumo Primary School			300,000.00	300,000	300,000	-
Vengeleni Primary School			1,000,000.00	1,000,000	1,000,000	-
Vutu Primary School			1,500,000.00	1,500,000	1,500,000	-
Yaana Primary School			500,000.00	500,000	500,000	-
Yumbililye Primary School			1,000,000.00	1,000,000	1,000,000	-
Kyamuthwa Primary School	1,500,000		1,000,000.00	2,500,000	1,000,000	1,500,000
Ngwale Primary School			858,765.00	858,765	858,765	-
Kivuu Primary School		2,000,000		2,000,000	2,000,000	-
Ekani primary school	1,500,000			1,500,000		1,500,000
Ilengi primary school	500,000			500,000	500,000	-
Iniwa primary school	500,000			500,000	500,000	-
Inwange primary school	1,100,000			1,100,000		1,100,000
Ivukuvuku primary school						

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b) 2020/2021	Actual on comparable basis(d) 30/06/2021	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021					
	1,500,000			1,500,000		1,500,000
Kaivisi primary school	1,500,000			1,500,000	1,500,000	-
Kalambani primary school	500,000			500,000	500,000	-
Kaluluni primary school	1,500,000			1,500,000	1,500,000	-
Kamina primary school	300,000			300,000	300,000	-
Kanguli primary school	1,500,000			1,500,000		1,500,000
Kanziko Curriculum Support Office	1,500,000			1,500,000		1,500,000
Kanziko township primary school	1,000,000			1,000,000		1,000,000
Kasivuni primary school	1,500,000			1,500,000	1,500,000	-
Kasoyani primary school	1,000,000			1,000,000	1,000,000	-
Katilini primary school	1,500,000			1,500,000		1,500,000
Kiangu primary school	1,500,000			1,500,000		1,500,000
Kiati primary school	1,500,000			1,500,000	1,500,000	-
Kisayani primary school	500,000			500,000	500,000	-
Kituvwi primary school	1,500,000			1,500,000		1,500,000

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
Kasundu primary school	1,500,000			1,500,000	1,500,000	-
Ngiluni Primary School	500,000			500,000	500,000	-
Kongo primary school	200,000			200,000		200,000
Kwa songe primary school	1,500,000			1,500,000	1,500,000	-
Kyangoto primary school	1,500,000			1,500,000		1,500,000
Kyawangu primary school	500,000			500,000		500,000
Kyuasini primary school	1,500,000			1,500,000	1,500,000	-
Makele primary school	500,000			500,000	500,000	-
Malili primary school	1,000,000			1,000,000		1,000,000
Matua primary school	500,000			500,000	500,000	-
Maungu primary school	1,000,000			1,000,000		1,000,000
Mavia primary school	1,500,000			1,500,000		1,500,000
Mbakoni primary school	1,500,000			1,500,000	1,500,000	-
Memboo primary school	1,500,000			1,500,000		1,500,000
Mesiliya primary school						

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	500,000			500,000	500,000	-
Mikomani primary school	1,100,000			1,100,000		1,100,000
mitalani primary school	1,500,000			1,500,000		1,500,000
Muamba primary school	1,500,000			1,500,000	1,500,000	-
Mukuani primary school	2,200,000			2,200,000		2,200,000
Musenge primary school	500,000			500,000	500,000	-
Musikio primary school	500,000			500,000	500,000	-
Muthue Primary school	500,000			500,000	500,000	-
Mutomo primary school	500,000			500,000	500,000	-
Mutonya primary school	1,500,000			1,500,000	1,500,000	-
Muvuko primary school	500,000			500,000	500,000	-
Mwala primary school	1,500,000			1,500,000	1,500,000	-
Ndiini primary school	1,500,000			1,500,000		1,500,000
Ndili primary school	1,500,000			1,500,000	1,500,000	-
Ngaani primary school	1,500,000			1,500,000		1,500,000

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Blk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
Nzalani primary school	500,000			500,000	500,000	-
Semea primary school	1,500,000			1,500,000		1,500,000
St. Josephs Kaindu primary school	1,000,000			1,000,000	1,000,000	-
Tsavo primary school	1,500,000			1,500,000		1,500,000
Winduma primary school	1,000,000			1,000,000		1,000,000
Yaathii primary school	1,500,000			1,500,000	1,500,000	-
				-		-
Total	61,900,000	11,125,447	29,958,765	102,984,212	69,884,212	33,100,000
8.0 Secondary Schools Projects						
Ngwate Secondary School	1,500,000		500,000	2,000,000	2,000,000	-
Kalivu Secondary School			500,000	500,000	500,000	-
Kenze Secondary School			2,500,000	2,500,000	2,500,000	-
Kisayani Secondary School			2,822,000	2,822,000	2,822,000	-
Muamba Secondary School			1,500,000	1,500,000	1,500,000	-
Ikanga boys secondary school						

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	2,200,000			2,200,000		2,200,000
Mikongooni secondary school	1,100,000			1,100,000	1,100,000	-
Kyamuthwa Secondary School		1,500,000		1,500,000	1,500,000	-
						-
Total	4,800,000	1,500,000	7,822,000	14,122,000	11,922,000	2,200,000
9.0 Tertiary institutions Projects						-
KMTC Mutomo Campus	3,000,000			3,000,000	3,000,000	-
Total	3,000,000	-	-	3,000,000	3,000,000	-
10.0 Security Projects						-
Ikutha Deputy County Commissioners Office			500,000	500,000	500,000	-
Ndilili Assistant Chief Office			200,000	200,000	200,000	-
Kaliakatune Assistant Chief Office			300,000	300,000	300,000	-
Musenge Police post		3,000,000		3,000,000	3,000,000	-
Ikanga chiefs office	500,000			500,000	500,000	-
Ikanga police station	2,000,000			2,000,000		2,000,000

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
Ilamba assistant chiefs office	400,000			400,000	400,000	-
Ilusya assistant chiefs office	400,000			400,000	400,000	-
Kaatene assistant chiefs office	400,000			400,000	400,000	-
Kalambani assistant chiefs office	400,000			400,000	400,000	-
Kanziko chiefs office	300,000			300,000	300,000	-
Katilini assistant chiefs office	200,000			200,000		200,000
Kavete assistant chiefs office	400,000			400,000	400,000	-
Kitui south DCI offices	1,500,000			1,500,000		1,500,000
Kituvwi assistant chiefs office	400,000			400,000	400,000	-
Kyoani assistant chiefs office	200,000			200,000	200,000	-
Makele assistant chiefs office	400,000			400,000	400,000	-
Maluma ACC Office	2,000,000			2,000,000		2,000,000
Maluma assistant chiefs office	400,000			400,000	400,000	-
Muambani Assistmat chiefs office	400,000			400,000	400,000	-
Mutha chiefs office						

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	500,000			500,000	500,000	-
Mwangala assistant chiefs office	400,000			400,000	400,000	-
Ndili assistant chiefs office	400,000			400,000	400,000	-
Ngaani assistant chiefs office	400,000			400,000	400,000	-
Ngwani assistant chiefs office	400,000			400,000	400,000	-
Simisi chiefs office	500,000			500,000	500,000	-
				-	-	-
Total	12,900,000	3,000,000	1,000,000	16,900,000	11,200,000	5,700,000
11.0 Acquisition of assets				-	-	-
11.1 Motor Vehicles	-		7,570,000	7,570,000	-	7,570,000
11.2 Construction of CDF office	-		-	-	-	-
11.3 Purchase of furniture and equipment	-		-	-	-	-
11.4 Purchase of computers	-		-	-	-	-
Total	-	-	7,570,000	7,570,000	-	7,570,000
12.0 Other payments				-	-	-

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/HK) and AIA	Previous years Outstanding Disbursements			
Kitui South Constituency strategic plan	2020/2021	931,105		931,105	886,669	44,436
Mutomo Huduma Centre		4,500,000		4,500,000	4,500,000	-
				-		-
Total		5,431,105	-	5,431,105	5,386,669	44,436
13.0 unallocated fund						
Unapproved projects						
Kithae Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Kaangwa Primary School	500,000	-	-	500,000	-	500,000
Kaliluni Primary School	500,000	-	-	500,000	-	500,000
Kangima Primary School	500,000	-	-	500,000	-	500,000
Kanithi primary school	500,000	-	-	500,000	-	500,000
Kathingu primary school	500,000	-	-	500,000	-	500,000
Kavwee primary school	500,000	-	-	500,000	-	500,000
Kiluya primary school	500,000	-	-	500,000	-	500,000
Malatani primary school	500,000	-	-	500,000	-	500,000

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

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
Ndithini primary school	500,000	-	-	500,000	-	500,000
Ngangani Primary School	500,000	-	-	500,000	-	500,000
Ngoseni primary school	500,000	-	-	500,000	-	500,000
Yamutava primary school	500,000	-	-	500,000	-	500,000
Kasundu Sand dam	1,000,000	-	-	1,000,000	-	1,000,000
AIA	101,000			101,000		101,000
PMC savings						
Total	10,101,000	-	-	10,101,000		10,101,000
	137,296,879	-	72,267,724	234,237,193	169,931,247	64,305,946

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 xx June 20xx 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.

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

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.

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO. B047295		43,440,876
Normal Allocation	AIE NO. B047485		4,000,000
	AIE NO. B041301		18,000,000
	AIE NO. B047721		5,000,000
	AIE NO. B047939		6,000,000
	AIE NO. B049332		14,000,000
	AIE NO. B096503		1,300,000
	AIE NO. B104356		21,000,000
	AIE NO. B096784		4,500,000
	AIE NO. B096814		1,000,000
	AIE NO. B098604		9,125,448
	AIE NO. B096875	1,000,000	
	AIE NO. B096887	1,900,000	
	AIE NO. B096966	15,000,000	
	AIE NO. B104625	21,000,000	
	AIE NO. A823653	22,116,959	
	AIE NO. B124573	9,000,000	
	AIE NO. B124851	11,250,765	
	AIE NO. B119520	8,500,000	
	AIE NO. B119910	13,000,000	
	AIE NO. B128151	6,900,000	
	AIE NO. B128464	6,000,000	
	AIE NO. B132208	6,000,000	
	AIE NO. B138876	13,000,000	
	AIE NO. B126170	7,000,000	
	AIE NO. B126464	10,600,000	
	AIE NO. B140608	12,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		164,267,724	127,366,324

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

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	-	-

3. OTHER RECEPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	101,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	101,000	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,889,160	2,569,144
Personal allowances paid as part of salary		
House allowance	207,600	202,700
Transport allowance	288,000	280,000
Leave allowance	24,000	24,000
Other personel payments-Extraneous	4,400	44,616
Gratuity-contractual employees	580,999	-
Employer Contributions Compulsory national social security schemes	164,160	149,202
TOTAL	4,158,319	3,269,662

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services		
Electricity		31,150
Water & sewerage charges	-	-
Office rent		
Communication, supplies and services	429,370	18,900
Domestic travel and subsistence	850,900	573,800
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		
Training expenses	2,342,600	216,200
Hospitality supplies and services	-	-
Other committee expenses	3,997,000	1,952,000
Committee allowance	9,926,000	7,263,000
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	900,000	1,200,000
Fuel, oil & lubricants	100,000	100,000
Other operating expenses	-	-
Bank service commission and charges	131,877	44,564
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment		-
Routine maintenance- other assets		-
TOTAL	18,677,747	11,399,614

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

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)	69,884,212	49,000,000
Transfers to secondary schools (see attached list)	11,922,000	22,600,000
Transfers to tertiary institutions (see attached list)	3,000,000	13,507,770
TOTAL	84,806,212	85,107,770

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,888,179	16,824,892
Bursary – tertiary institutions (see attached list)	9,971,179	10,523,931
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NIHF)	-	-
Security projects (see attached list)	11,200,000	7,560,759
Sports projects (see attached list)	1,901,000	-
Environment projects (see attached list)	1,000,000	-
Emergency projects (see attached list)	6,941,942	4,721,000
Roads & Bridges	-	800,000
Total	66,027,747	40,430,582

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	-	-
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	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	886,669	2,068,895
Huduma Centre	4,500,000	
	5,386,669	2,068,895

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
Equity Bank-Mutomo Branch, Kitui South NG-CDF	A/C no.1670266577876	19,110,067	17,979,363
National Bank of Kenya-Mutomo Branch, Kitui south NG-CDF	A/C no.01001082371400	-	6,693,227
TOTAL		19,110,067	24,672,590

10B: CASH IN HAND

	2020 - 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

11: OUTSTANDING IMPRESTS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-

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	-	-

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	24,672,590	39,582,789
Cash in hand	-	-
Imprest	-	-
Total	24,672,590	39,582,789

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	-	-	-

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

Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

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)	16,883,600	10,650,100
Imprest surrendered during the Year (C)	16,883,600	10,650,100
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2021 – 2019	2019 - 2020
	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 payables 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	-	886,669
	-	886,669

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	667,108	871,221
Others (specify)	-	-
	667,108	871,121

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	449,881	3,668,933
Use of goods and services	419,965	6,294,832
Amounts due to other Government entities (see attached list)	35,300,000	45,906,212
Amounts due to other grants and other transfers (see attached list)	10,420,664	18,369,003
Acquisition of assets	7,570,000	7,570,000
Others (specify)	44,436	12,124,332
Funds pending approval	10,101,000	107,000
	64,305,946	94,040,313

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	24,417,890	42,076,726
	24,417,890	42,076,726

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					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Elizabeth Kavata Kasanga	Accounts Assistant	01.07.2015	297,313	
2. Sabina Mueni Maleve	Records Management Officer	01.07.2015	228,731	
3. Jeremiah Kitonga	Driver	01.01.2014	40,152	
4. Kyundu Mwooka	Security Guard	01.01.2014	35,191	
5. Joel Malombe	Security Guard	01.02.2018	23,170	
6. Kambua Paul	Office Assistant	01.02.2014	42,551	
Sub-Total			667,108	
Grand Total				

*Kitui South 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 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		449,881	3,668,933	
Use of goods & services		419,965	6,294,832	
Amounts due to other Government entities				
Kyamuthiwa Primary School		1,500,000		
Ekani primary school		1,500,000		
Imwange primary school		1,100,000		
Ivukuvuku primary school		1,500,000		
Kanguli primary school		1,500,000		
Kanziko Curriculum Support Office		1,500,000		
Kanziko township primary school		1,000,000		
Katilini primary school		1,500,000		
Kiangu primary school		1,500,000		
Kituvwi primary school		1,500,000		
Kongo primary school		200,000		
Kyangoto Primary School		500,000		
Kyawangu Primary School		1,500,000		
Malili Primary School		1,000,000		
Maungu primary school		1,000,000		
Mavia primary school		1,500,000		
Memboo primary school		1,500,000		
Mikomani primary school		1,100,000		
Mitalani primary school		1,500,000		
Mukuani primary school		2,200,000		
Ndiini primary school		1,500,000		
Ngaani primary school		1,500,000		
Semea primary school		1,500,000		
Tsavo primary school		1,500,000		
Winduma primary school		1,000,000		
Ikanga boys secondary school		2,200,000		
Mwaani Primary School			4,321,490	
Kilisa Primary School			3,181,194	
Imale Primary School			1,622,763	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Syumithumo Primary School			300,000	
Ikanga Zonal Education Office			1,500,000	
Kavete Primary School(Ikutha)			500,000	
Kavete Primary School(Mutha)			1,200,000	
Kisou Primary School			1,500,000	
Kitenzele Primary School			2,000,000	
Kituti Primary School			500,000	
Kivuti Primary School			500,000	
Kyanyaa Primary School			500,000	
Makekee Primary School			1,200,000	
Makele Primary School			500,000	
Makosi Primary School			500,000	
Makue Primary School			1,200,000	
Makueni Primary School			500,000	
Makuuni Primary School			1,200,000	
Mukundaa Primary School			500,000	
Muti Primary School			1,000,000	
Mutomo School For The Deaf			2,000,000	
Mwambaisyuko Primary School			2,000,000	
Nduundune Primary School			1,500,000	
Ngawuni Primary School			500,000	
Ngelani Primary School			500,000	
Nguswini Primary School			500,000	
Nihwaiani Primary School			500,000	
Nzouni Primary School			500,000	
Vengeleni Primary School			1,000,000	
Vutu Primary School			1,500,000	
Yaana Primary School			500,000	
Yumbililye Primary School			1,000,000	
Kyamuthwa Primary School			1,000,000	
Kenze Secondary School			2,500,000	
Kisayani Secondary School			3,680,765	
Muamba Secondary School			1,500,000	
Ngwate Secondary School			500,000	
Kalivu Secondary School			500,000	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Sub-Total		35,300,000	45,906,212	
Amounts due to other grants and other payments				
Ikanga police station		2,000,000		
Katilini assistant chiefs office		200,000		
Kitui south DCI offices		1,500,000		
Maluma ACC Office		2,000,000		
Constituency Sports-Equipment		99,000	2,000,000	
Ikutha Deputy County Commissioner Office			500,000	
Uini Assistant Chief Office			300,000	
Yongela Assistant Chiefs Office			400,000	
Emergency projects(unallocated)		4,592,843	4,177,241	
Bursaries		28,821	10,991,762	
Sub-Total		10,420,664	18,369,003	
Acquisition of assets				
		7,570,000	7,570,000	
Sub-Total		7,570,000	7,570,000	
Others (specify)				
Strategic plan		44,436	931,105	
NBK Balance		-	6,693,227	
Mutomo Huduma Centre		-	4,500,000	
Sub-Total		44,436	12,124,332	
Funds Pending Approval				
AIA- Sale of tenders		101,000	107,000	
Kithae Primary School		3,000,000		
Kaangwa Primary School		500,000		
Kaliluni Primary School		500,000		
Kangima Primary School		500,000		
Kanthi primary school		500,000		
Kathingu primary school		500,000		
Kavwee primary school		500,000		

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Kiliya primary school		500,000		
Malatani primary school		500,000		
Ndithini primary school		500,000		
Ngangani Primary School		500,000		
Ngoseni primary school		500,000		
Yamutava primary school		500,000		
Kasundu Sand dam		1,000,000		
Sub-Total		10,101,000	107,000	
Grand Total		64,305,946	94,040,312	

*Kitui South 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	-	-	-	-
Buildings and structures	18,561,408	-	-	18,561,408
Transport equipment	9,750,212	-	-	9,750,212
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	1,843,657	-	-	1,843,657
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	30,155,277	-	-	30,155,277

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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 202xx

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
1	Emale Primary School access road	1208439472	KCB	04.05.2017	22,878	
2	Enzou Primary School	1166082733	KCB	12.05.2020	302,599	
3	Ikanga Zonal education Office	1277776687	KCB	14.09.2020	165,390	
4	Ilaani Primary School	1166126226	KCB	18.02.2020	1,015	
5	Iniwa Primary School	1167457382	KCB	20.05.2021	501,140	
6	Kaivisi Primary School	1167091361	KCB	13.04.2021	1,139,786	
7	Kaliluni Primary School	1166354164	KCB	02.03.2017	1,275	
8	Kalivu Secondary School	1160183066	KCB	19.09.2014	1,913	
9	Kaluluini Primary School	1159242933	KCB	04.09.2014	80,966	
10	Kamina Primary School	1156693454	KCB	25.06.2019	300,989	
11	Kasoyani Primary School	1166633608	KCB	20.06.2017	1,000,799	
12	Kasundu Primary School	1166328910	KCB	19.06.2018	74,713	
13	Kavete Primary School(Ikutha)	1234835932	KCB	28.06.2018	3,839	
14	Kiange Assistant Chief Office	1159752125	KCB	12.09.2014	17,251	
15	Kiati Primary School	1159243697	KCB	27.06.2019	80,772	
16	Kilisa Primary School access road	1166840174	KCB	14.05.2019	55,274	
17	Kisayani Secondary school	1257028324	KCB	17.05.2019	679,098	
18	Kitenzele Primary School	1207306444	KCB	16.03.2017	197,751	

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
19	Kituti Primary School	1203252471	KCB	03.07.2018	-	
20	Kiviu Primary School	1166205762	KCB	20.03.2018	202,070	
21	Kivuti Primary School	1204384533	KCB	28.07.2018	652	
22	KMTC Mutomo Campus	1174072954	KCB	02.09.2015	3,000,853	
23	Kyamuthwa Primary School	1207268860	KCB	27.03.2017	100,335	
24	Kyanyaa Primary School	1279377291	KCB	14.10.2020	5,298	
25	Kyoani Assistant Chief Office	1259010694	KCB	18.06.2019	200,254	
26	Kyuasini Primary School	1209860554	KCB	16.05.2017	1,500,340	
27	Makekee Primary School	1162967285	KCB	02.02.2017	122,735	
28	Makele Primary School	1167672445	KCB	06.10.2020	262	
29	Makosi Primary School	1207722804	KCB	06.10.2020	1,436	
30	Makue Primary School	1281013064	KCB	30.11.2020	117,753	
31	Makueni Primary School	1166884767	KCB	23.01.2015	1,787	
32	Makuuni Primary School	1166457125	KCB	01.03.2017	3,049	
33	Matua Primary School	1166508528	KCB	29.04.2021	506,186	
34	Mesilya Primary School	1166560295	KCB	27.08.2018	69,653	
35	Mukundaa Primary School	1166627519	KCB	23.09.2014	2,941	
36	Musenge Police post	1268787108	KCB	20.12.2019	341,648	
37	Musenge Primary School	1166304469	KCB	31.05.2019	500,129	

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
38	Musikio Primary School	1286030234	KCB	27.05.2021	500,000	
39	Muthue Primary School	1167597427	KCB	06.04.2021	512	
40	Mutomo School for the deaf	1152686178	KCB	05.10.2020	231,606	
41	Mutonyaitho Primary School	1158045069	KCB	14.08.2014	150,180	
42	Mwaani Primary School	1224699750	KCB	23.02.2018	1,727	
43	Mwala Primary School	1166429628	KCB	22.03.2017	82,218	
44	Muamba Secondary School	1159556040	KCB	01.09.2020	56,277	
45	Ndili Primary School	1167340876	KCB	15.03.2017	81,276	
46	Ndilili Assistant Chief Office	1236080467	KCB	19.07.2018	1,073	
47	Ndilili Secondary School	1286380987	KCB	26.05.2021	200,000	
48	Ngawuni Primary School	1234835126	KCB	28.06.2018	374	
49	Ngelani Primary School	1212925165	KCB	20.07.2017	1,024	
50	Ngunga Primary School	1198863544	KCB	07.09.2016	48	
51	Nguswini Primary School	1166569349	KCB	05.10.2020	872	
52	Ngwate Secondary School	1136922539	KCB	23.06.2017	1,900,768	
53	Nthwaiani Primary School	1167273338	KCB	14.10.2020	24,572	
54	Nzalani Primary School	1166592944	KCB	07.03.2018	400,414	
55	Nzouni Primary School	1166331261	KCB	09.03.2018	331	
56	St James Kasambuya	1236035119	KCB	18.07.2018	40	

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
	Primary School					
57	Thome Primary School	1280535873	KCB	13.11.2020	960	
58	Vengeleni Primary School	1206436840	KCB	22.03.2017	96,959	
59	Vutu Primary School	1167979877	KCB	27.08.2020	876	
60	Yaathi Primary School	1234841487	KCB	28.06.2018	77,904	
61	Yolomuni Primary School	1166845303	KCB	22.01.2015	1,018	
62	Yumbilile Primary School	1206447389	KCB	20.03.2017	551	
63	Ikutha DCC Office	1670172063406	EQUITY	09.03.2017	2,892	
64	Ilamba Assistant Chief Office	1670180915628	EQUITY	24.05.2021	400,000	
65	Ilengi Primary School	1670168708176	EQUITY	29.06.2016	544,790	
66	Ilusya Assistant Chief Office	1670180924567	EQUITY	28.05.2021	400,000	
67	Kaatene Assistant Chiefs Office	1670180401526	EQUITY	22.12.2020	400,000	
68	Kalambani Assistant Chief Office	1670180904724	EQUITY	21.05.2021	400,000	
69	Kalambani Primary School	1670164538825	EQUITY	24.07.2015	500,815	
70	Kaliakatunc Assistant Chief Office	1670180173679	EQUITY	07.10.2020	1,340	
71	Kanziko Chiefs Office	1670180932396	EQUITY	31.05.2021	300,000	
72	Kasivuni Primary School	1670167208024	EQUITY	15.03.2016	78,687	
73	Kavete Assistant Chief Office	1670180925076	EQUITY	28.05.2021	400,000	

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
74	Kavete Primary School(Mutha)	1670280480489	EQUITY	16.01.2021	64,801	
75	Kenze Primary School	1670168385008	EQUITY	08.06.2016	50	
76	Kisayani Primary School	1670280936060	EQUITY	27.05.2021	500,000	
77	Kisou Primary School	1670171841277	EQUITY	22.02.2017	160	
78	Kithina Sand Dam	1670180550389	EQUITY	08.02.2021	98,165	
79	Kituvwi Assistant Chief Office	1670180926493	EQUITY	28.05.2021	400,000	
80	Maluma Assistant Chief Office	1670180806504	EQUITY	16.04.2021	69	
81	Kwa Songe Primary School	1670280904273	EQUITY	29.04.2021	78,410	
82	Kyamuthwa Secondary School	167018044908	EQUITY	06.01.2021	147,540	
83	Makele Assistant Chief Office	1670180874321	EQUITY	10.05.2021	400	
84	Mbakoni Primary School	1670180799218	EQUITY	14.04.2021	83,290	
85	Mikongooni Secondary School	1670180799963	EQUITY	14.04.2021	156,665	
86	Muamba Primary School	1670170984525	EQUITY	13.12.2016	79,080	
87	Muambani Assistant Chief Office	1670180914492	EQUITY	25.05.2021	400,000	
88	Mutha Chiefs Office	1670180881351	EQUITY	12.05.2021	500,000	
89	Muti Primary School	1670280282106	EQUITY	12.11.2020	95,720	
90	Mutomo Chiefs Office	1670167015112	EQUITY	13.07.2018	6	
91	Mutomo Huduma Centre	1670180563174	EQUITY	12.02.2021	267,835	

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
92	Mutomo Primary School	1670168570064	EQUITY	22.06.2016	528,450	
93	Mutuni Primary School	1670168651807	EQUITY	27.06.2016	140	
94	Muvuko Primary School	1670181010451	EQUITY	25.06.2021	-	
95	Mwambaisyuko Primary School	1670180040041	EQUITY	24.08.2020	320	
96	Mwangala assistant Chief Office	1670180800115	EQUITY	14.04.2021	400,000	
97	Ndili Assitant Chief Office	1670181014914	EQUITY	21.06.2021	-	
98	Nduundune Primary School	1670180224537	EQUITY	27.10.2020	145,580	
99	Ngaani Assistant Chief Office	1670180196057	EQUITY	15.10.2020	400,000	
100	Ngiluni Primary School	1670181019744	EQUITY	29.06.2021	-	
101	Ngoseni Primary School	1670171510313	EQUITY	27.01.2017	300,000	
102	Ngwani Assistant Chief Office	1670180899926	EQUITY	18.05.2021	34,920	
103	Simisi Chiefs Office	1670180799178	EQUITY	14.04.2021	87,490	
104	St Joseph's Kaindu Primary School	1670167017776	EQUITY	02.03.2016	53,033	
105	Syomithumo Primary School	1670167019784	EQUITY	02.03.2016	171	
106	Ikanga Chiefs Office	1520209825900	NBK	23.08.2018	500,333	
107	Ileri Secondary School	152023614520	NBK	29.04.2021	105	
108	Ngwate Primary School	1281076444300	NBK	17.10.2012	46,246	
109	Yaana Primary School	1520230481800	NBK	08.10.2020	136	
110	Yanzati Primary	1522231013700	NBK	28.10.2020		

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
	School				108,138	
111	Kayang'ombe Primary School	1166510085	KCB	13.01.2015		1,189
112	Malatani Primary School	1261873416	KCB	06.08.2019		559,699
113	Ikanga Teachers Training College	1239216939	KCB	26.09.2018		5,226,977
114	Kitambaa Primary School	1166553884	KCB	24.06.2019		1,105
115	Kyoani Primary School	1206524952	KCB	20.03.2017		147,330
116	Mutomo Girls Sec School	1198757043	KCB	20.11.2019		2,021,774
117	Kawelu Secondary School	1267674989	KCB	20.11.2019		208,601
118	CBM Timboni Secondary School	1267625228	KCB	18.11.2019		1,233,068
119	Syamalani Primary School	1268642940	KCB	17.12.2019		1,190
120	Mang'etheni Primary School	1166169111	KCB	20.07.2018		495
121	Kiyyuni Primary School	1268196509	KCB	04.12.2019		160
122	Kibwea Primary School	1206503874	KCB	23.01.2017		4,360
123	Wingololi Primary School	1206622644	KCB	20.03.2017		220,825
124	Mwanianga Primary School	1268067954	KCB	30.11.2019		233,200
125	Kitoo Primary School	1148025308	KCB	20.06.2016		107,781
126	Jani Primary School	1270344463	KCB	30.01.2020		500,000
127	Kisiio Primary School	1273007743	KCB	15.04.2020		1,220
128	Muambani Primary School	1234917122	KCB	30.06.2018		91,846
129	Kakindu Primary School	1203183526	KCB	05.12.2016		153,644
130	Kiangwa Primary	1273004442	KCB	15.04.2020		1,500,000

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
	School					
131	Kiimani Primary School	1206678410	KCB	08.04.2020		1,460,454
132	Ngangati Primary School	1273457285	KCB	04.05.2020		855
133	Kyatulu Primary School	1273364813	KCB	29.04.2020		117,575
134	Ndilili Primary School	1166407225	KCB	01.01.2015		153,050
135	Kasaala Primary School	1273584473	KCB	07.05.2020		152,984
136	Kamuluve Primary School	1206810009	KCB	02.03.2017		170
137	Nzouni Primary School	1166331261	KCB	09.03.2018		563
138	Ngunini Primary School	1274063477	KCB	20.05.2020		167,570
139	Enzou Primary School	1166082733	KCB	12.05.2020		145,260
140	Itumba Primary School	1151547751	KCB	26.05.2020		1,001,150
141	Kyatunc Special school	1225719461	KCB	16.07.2018		6,695,174
142	Ikutha Chiefs Office	1259475158	KCB	05.06.2019		10
143	Ndatani AP line	1261641272	KCB	09.08.2019		39
144	Kyatunc Administration Police line	1269024922	KCB	20.11.2019		69,485
145	Yongela Assistant Chief Office	1236957113	KCB	09.08.2018		2,106
146	Uyini assistant Chief Office	1164331981	KCB	05.05.2020		45,077
147	UAE assistant Chief Office	1206447974	KCB	20.03.2017		251,076
148	Kanziko ACC Office	1273960130	KCB	18.05.2020		500,000
149	Musenge police post	1268787108	KCB	20.12.2019		175,740
150	KMTC-Mutomo Campus	1174072954	KCB	02.09.2015		3,181,255

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
151	Ikutha Technical & Vocational College	1272281515	KCB	18.03.2020		395,226
152	Mutomo Subcounty Education Office	1273076508	KCB	18.04.2020		200,000
153	Old CDF Office to DCC Office access road	1272243982	KCB	17.03.2020		76,400
154	Kyawangu Primary School	1670179818o49	Equity	14.05.2020		500,000
155	Kwa Mukuku Primary School	1670164534o42	Equity	22.07.2015		20
156	Mutomo Primary School	167016857oo64	Equity	22.06.2016		171,570
157	Kyatune Primary school	167o168819266	Equity	05.07.2016		346,990
158	Tiva Primary school	167o179783161	Equity	20.04.2020		1,200,000
159	Kivandeni Primary School	167o171894569	Equity	27.02.2017		1,201,270
160	Membau Primary School	167o171775347	Equity	16.02.2017		82,950
161	Ndandini Primary School	167o1717466o3	Equity	15.04.2020		500,000
162	Athi Primary school	167o172o48266	Equity	08.03.2017		90,005
163	Kyusyani Primary School	167o16453538o	Equity	21.07.2015		148,121
164	ABC Ngiluni Primary School	167o177392746	Equity	27.06.2018		154,205
165	Tisya Primary school	167o279412229	Equity	19.11.2019		109,958
166	Windiu Primary School	1670169666o47	Equity	02.09.2016		500,020
167	Mutha Secondary School	167o267387671	Equity	31.03.2016		642,180
168	Mutomo Mixed Sec School	167o167274428	Equity	21.03.2016		243,760
169	Bishop William Dunne Muthue Sec school	167o2794o51o9	Equity	16.11.2019		211,107

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

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
170	St Loise Mathima Secondary School	167o1662o8971	Equity	23.12.2015		258,896
171	St Patricks Mixed Sec School	167o168817868	Equity	05.07.2016		422
172	Ikutha Boys Sec School	167o279796462	Equity	30.04.2020		2,000,000
173	Kilawa Assistant Chief Office	167o179786922	Equity	23.04.2020		310
174	Mutomo District Headquarters Office	167o168499070	Equity	11.12.2015		945
175	Kandae assistant Chief Office	167o179795577	Equity	28.04.2020		400,000
176	Ikutha DCC Office	167o172063406	Equity	09.03.2017		235,120
177	Kalambani Police Post	167o179818483	Equity	14.05.2020		2,000,000
178	Mutomo TSC Sub-county Office	167o179838773	Equity	26.05.2020		30
179	Mbooni Primary School	0152o225784100	National	20.04.2020		1,200,500
180	Kyuluni Primary School	01281o23o747oo	National	15.01.2020		114,431
181	Yamutava Primary School	01281o23o7o0oo	National	19.06.2015		500,510
182	Yuumbu Primary School	01o2o2226385oo	National	04.12.2019		89,870
183	Vutu Secondary School	01o222223835oo	National	23.11.2019		175,190
184	St.Peters Sec School- Nduundume	01281o23o745oo	National	03.06.2015		249,554
185	Mutha Curriculum Support Office	0152o2222343oo	National	14.11.2019		145,502
186	Ikanga Girls Sec school	01o222221869oo	National	14.11.2019		1,000,050
187	Simisi Sec School	01o222223231oo	National	20.11.2019		97,429
188	Maweni Primary School	01281o23o749oo	National	29.06.2018		500,123
189	Mwanianga Assistant Chiefs Office	0152o222323500	National	20.11.2019		5

Kitui South Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

S/NO	PMC NAME	ACCOUNT NO.	BANK	DATE OPENED	BALANCE AS AT 30/6/2021	BALANCE AS AT 30/6/2020
	Totals				24,022,180	42,076,726

*Kitui South 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)
MH/NGCDF-KITUI-SOUTH/2019/2020/(08)	Delay in implementation of projects. 25 projects worth 35, 298,241 were ongoing at the end of FY hence the Auditor would not confirm when value for the money will be realized.	The projects were ongoing as at the end of the financial year but the same have now been completed and in use	Resolved	April 2021
	Kitoo Primary school-administration block construction. Incomplete wiring, poor workmanship & non occupancy of the block	The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete	Resolved	April 2021
	Ikanga Teachers Training College -construction of two hostels (3 million each), construction of a 4-door latrine to completion at a cost of Kshs.507,770Poor workmanship on the wall, incomplete electrical works, poor workmanship in hostel no 1	The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete	Resolved	March 2021
	Kyatune Primary School- Renovation of roof of 7 classrooms which entailed replacement of timber, iron sheets and fascia board. Painting works were not done on the interior side as per the BQ	The Contractor was requested to attend to the issues and the same has been confirmed by Works Office as complete	Resolved	March 2021
	Ndatani AP Line -construction of a residential house. • 3 door gutters had not been installed as per the BQ • Poor Workmanship observed on the roofing.	The funds were not adequate to fund all BOQ activities. The NG-CDFC has planned to provide more funding in order to complete the remaining works	Not resolved	March 2022

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

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)
	The facility was not in use since there was no ablution block for the Police Officers			
	Mutomo Mixed -construction of a dining hall. One door measuring 900mm by 2100 had not been installed as per the BOQ	The Supervising Engineer gave instruction to use the funds for the door to construct a rump which was not provided for in the initial BOQ	Resolved	March 2021
	Idle bank balance, Kshs.6,693,227. The amount has remained idle after the case was terminated in 2015	The NG-CDFC proposed projects to the Board for approval. The same was approved and the projects were implemented with the current financial year	Resolved	June 2021

