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REPORT

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TABLED BY:	Majority party whip Finlay Muriuki	
CLERK-AT THE-TABLE:		

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – IKOLOMANI CONSTITUENCY**

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





IKOLOMANI 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)

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

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*Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews in 2007 and 2013. At the 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 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

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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Ikolomani Constituency NGCDF's 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	Tom Oriwa Ageng'a
2.	Sub-County Accountant	Samuel W. Muyoma
3.	Chairman NGCDFC	David Muliru Lisamula
4.	Member NGCDFC	Gideon Malukas Khasiani

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provide overall fiduciary oversight on the activities of Ikolomani Constituency NGCDF. The report's recommendations 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) Ikolomani Constituency NGCDF Headquarters

P.O. Box 2773-50100
Ikolomani NGCDFC Office-Malinya
Off Sigalagala-Bukura Road, Behind Malinya Market
Kakamega, KENYA

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(f) Ikolomani Constituency NGCDF Contacts

Telephone: (254) 716830440
E-mail: cdfikolomani@ngcdf.go.ke
Website: ikolomaniconstituency.co.ke

(g) Ikolomani Constituency NGCDF Bankers

Cooperative Bank of Kenya
Kakamega Branch
P.O. Box 595-50100
Kakamega, Kenya

Equity Bank
Kakamega Branch
P.O. Box 2512-50100
Kakamega, 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



**David Muliru Lisamula
Ikolomani NGCDFC Chairman**

On behalf of the Ikolomani National Government Constituency Development Fund Committee (NCDFC), it is a pleasure to present the annual unaudited Ikolomani NGCDF Financial Statement and Reports for the year ended 30th June 2021.

The unprecedented impact of the global Covid 19 pandemic has disrupted all aspects of life around the world, it's against this backdrop that we started the financial year in July 2020. While the rollout of vaccines is a welcome sign of a return to some semblance of normalcy, our sympathies are with anyone who is suffering and who may have lost a family or friend during the crisis.

To this effect, our focus continues to be on safeguarding the welfare of our members, staff and the people of the Ikolomani constituency, while ensuring that our operations continue without major disruptions. We remain fully committed to supporting the government's efforts and all our stakeholders throughout the pandemic. During the last financial year, and despite the effect of Covid-19, we achieved a significant portion of what we had set up to do both in our five-year strategic plan and the annual work plans and performance contract signed between us and the NGCDF Board.

Financial Performance

The financial year ending June 2020 had an approved budget of KShs 137,088,879. Also, there were adjustments in the receipts during the period under review which include; the opening balances and receipts from the NGCDF Board for previous financial years totalling to KShs 73,548,559 that totals to KShs 210,637,439 as expected receipts for the financial year under review. Further, a total of KShs 164,748,560 was received from the NGCDF Board, which represents approximately 78% of the total sums we had expected to receive, being the amounts of the total budget together with the balance from the previous financial year. In the same vein, the Ikolomani NGCDFC disbursed to various entities on average 75% of the sums expected. Just to highlight a few areas; transfers to other government entities were 78% while other grants and transfers were at 64%. These low figures were due to non-disbursements of funds from the NGCDF Board.

Monitoring and Evaluation

Notwithstanding the effect of the measures put in place to mitigate the spread of Covid-19, the committee managed to conduct monthly and quarterly monitoring and evaluation of the projects, whereby the recommendation of the exercises was discussed regularly in the NGCDFC meeting and a mechanism for the follow up of the various recommendations established. Also, the committee continued to strengthen other aspects of the internal controls like supporting the Sub County Internal auditors to carry out the routine audit and assurance systems, programs and projects. This went into ensuring that our financial statements and reports reflect the true position and can be relied on. Support was also extended to our external auditors from the Office of the Auditor-General who performed the audit for both the 2018/19 and 2019/20 financial years.

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Change of Bankers

During the financial year, the committee resolved to change its bankers. This was in line with our strategic objectives of strengthening our relationships with our parties and stakeholders. We sort the approval for opening a new account at Equity bank, Kakamega Branch. This was necessitated by among other factors that they were offering afar a superior personalized account relationship management, friendly and responsive customer care services especially for our PMCs, low account maintenance fees, partnering with the NGCDF throughout their CSR projects like Wings to fly, support of constituency-based programs in conjunction with NGCDF like training of PMCs and Training of both Boda Boda riders and providing of LPO/LSO financing to contractors awarded NGCDF funded contracts. We believe that our strategic partnerships will enable us to soar to higher grounds in future.

Our People

I am delighted to note that at the beginning of the financial year the term for a majority of the Ikolomani NGCDF Members was renewed for a record third time with some two new two members- Ms. Christine Amwalitsa Maliongo & Mr. Levy Makanga Lukunga also joined the team after a thorough and meritocratic interviewing process which culminated in the gazettement of the team on 8th June 2021 for a further term of two years. Indeed, it's a great honour to be selected to serve and we do not take this opportunity for granted. We will indeed strive our level best to deliver where possible beyond the expectations of the people of Ikolomani Constituency

The committee also managed to operationalize two sub-committees i.e., the Education Bursary Sub Committee, and Social Security Programme Adhoc Committee as per the circular provided by the NGCDF Board. The composition of the subcommittees' entailed co-opting some members of the public representing various wards and also relevant government Heads of Departments (H.O.Ds). This injected the much-needed experience and local knowledge which bolstered the respective committee's ability to deliver on their mandate more effectively and in an inclusive and participatory manner. The committee continues to be committed to identifying, developing and fostering new skill sets critical to achieving set objectives. The focus is to engage staff with the right skill sets and experience and also to comprehensively build capacity across all our staff. To this effect, we added to our staff establishment Mr. Gilbert Nakweya as a Communications Assistant and Mr. Justine Ambani as a Projects coordinator during the year. I have no doubt the new additions will be an asset to us.

Covid-19 Mitigation Measures

Due to the closure of learning institutions by the government as one of the measures for preventing the spread of Covid-19, the committee resolved to reallocate part of the bursary funds to projects that will support the development of infrastructure to meet the Ministry of Health guidelines of social distancing. Apart from establishing infrastructure the committee also provided water tanks, sanitisers, hand wash soaps, and face masks to public schools in partnership with stakeholders as a way to prevent the spread of Covid-19. In addition, the office operating at half capacity for some time with the Fund Account Manager continuing to assign, manage and coordinate staff via phone, email and WhatsApp. Further, we have provided at the entrance of our office, soap and water for cleaning of hands by the members of the public.

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NGCDF Board CSR Project

Further, we were privileged as a constituency to be awarded a National Government Constituency Development Fund Board Corporate Social Responsibility (CSR) Project. The Board awarded Fr. Joseph Ortner Girls' Secondary School – Isulu a project for the construction of a 64-bed capacity dormitory. Currently, works are ongoing and we hope that the project will be handed over to the school before the end of 2021.



NGCDF Board CSR Project – Fr. Ortner Girls' Secondary School - Isulu



NGCDF Board CSR Project – Fr. Ortner Girls' Secondary School - Isulu

Bursary

The Covid-19 pandemic brought about major changes in the school calendar hence it necessitated the committee to change tact in the mode in which they have been disbursing bursaries to various applicants. This entailed awarding bursary to final year students who had been recalled back to their institutions as the first batch. Thereafter, the rest of the continuing students were targeted in the second batch of disbursement. A total of KShs 14,522,500 was disbursed to various learning institutions as bursaries during the financial year. Bursary allocations continue to be the greatest way in society can breach the divide between the rich and the poor and it's also a way of ensuring social mobility in society hence as a committee we shall continue to ensure transparency and accountability in the issuance of bursaries to bright and needy students to enable them to continue with their studies. The committee also identified a gap in the skills among *boda boda* riders within Ikolomani Constituency concerning road safety regulations. To this end, we resolved to sponsor 50 riders to undergo training on driving skills and road safety. We hope this will go a long way in alleviating the high number of road accidents involving *boda boda* riders. Besides, it will also act as a source of livelihood for many jobless youths due to a lack of opportunity.

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Bursary cheque- Shiamusinjili Secondary School



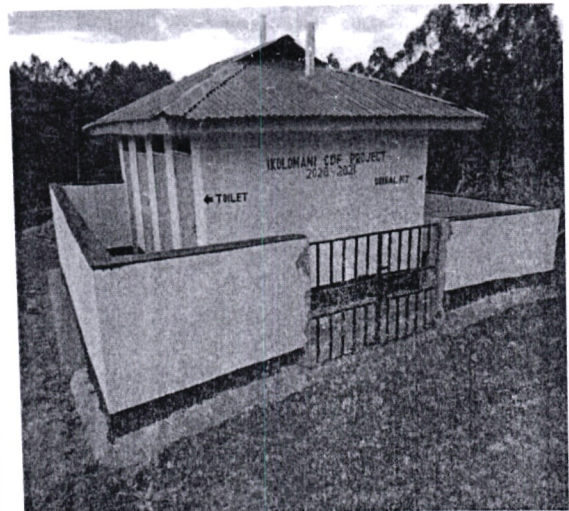
Shikondi Girls Secondary School -Bursary

Emergency Fund

The committee also allocated emergency funds during the financial year for a myriad of reasons including collapsed pit latrines, insecurity due to lack of gates and fences, lack of clean and safe drinking water, insecurity in schools due to lack of a fence, filled up and dilapidated pit latrines, poor sanitation due to inadequate sanitary facilities, insecurity in some areas due to long distances between police station/post, the threat of eviction from land not fully paid ad lack of land ownership documents.



Emergency Project – Shitoli Primary School



Emergency Project – Imbale Primary School

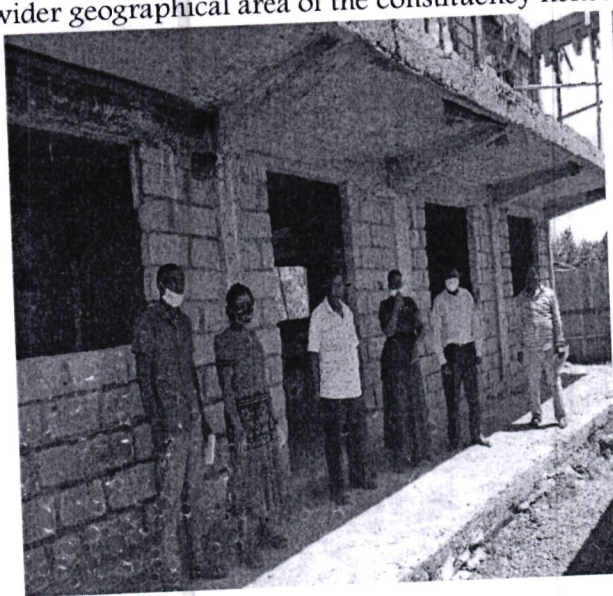
Projects

During the last financial year, the strength and agility of our committee, combined with the professionalism of our staff. the dedication and commitment of our Member of Parliament enabled us to deliver on a number of our project targets.

We were able to hand over the following projects; Shimanyiro Primary School- Construction of 8No. classrooms, Shiveye Secondary School- Purchase of a 56-seater school bus, Shikokho Secondary School- Construction of a modern Administration block consisting of a library, computer room, staff room and offices. We are also intending to hand over a further eight projects in the financial year

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2021/22. We also commissioned four model-storey tuition blocks consisting of eight classrooms at Shitechia, Shirumba, Ishieywe, and Imusali Primary Schools. However, since the Ikolomani constituency has a lot of public schools that require huge cost outlay for infrastructure development, allocating substantive funds to each project will have the effect of denying other equally deserving project funds. To this effect, the committee adopted a strategy for implementing the various projects in two phases, whereby phase one of the projects entails the substructure and the suspended slab while the second phase involves the construction of the rest of the superstructure and the finishing works to the project. This strategy has enabled us to cover a wider geographical area of the constituency hence spreading development in an equitable manner



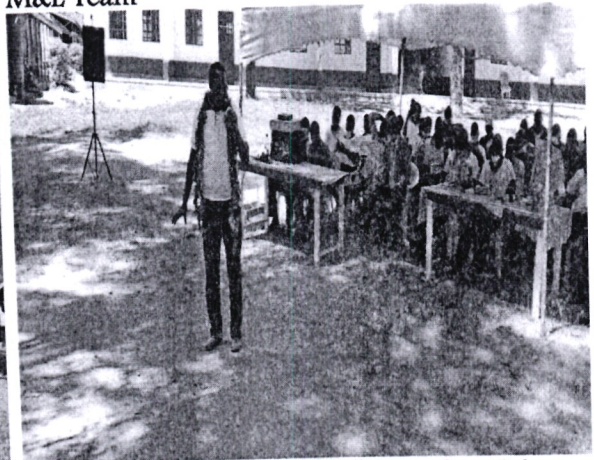
M&E Team



M&E Team



Model projects



The MP handing over Shimanyiro Primary School

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Shiveye Secondary School- bus



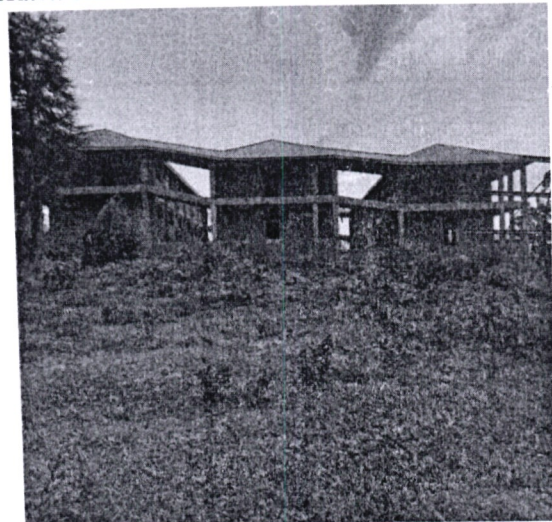
Shikokho Secondary School- Construction of a modern Administration

Kenya Medical Training College-Ikolomani Campus

Ikolomani NGCDF established a Kenya Medical Training College – Ikolomani Campus situated at Iguhu, off the Kisumu-Kakamega highway with the approval of the KMTc Board. The NGCDF is constructing a model tuition block with a holding capacity of about five hundred students. While the government through the KMTc Board have commenced the construction of an administrative block and library. We hope that the project will be completed in time to allow for the first intake of students in September 2022. The committee was privileged to play host to the Chairman of the KMTc Board, Prof. Philip Kaloki among other distinguished guests who commissioned the two projects in the presence of the Member of Parliament, Hon. Bernard Shinali.



Prof Kaloki Ground-breaking



Tuition Block KMTc – Ikolomani Campus

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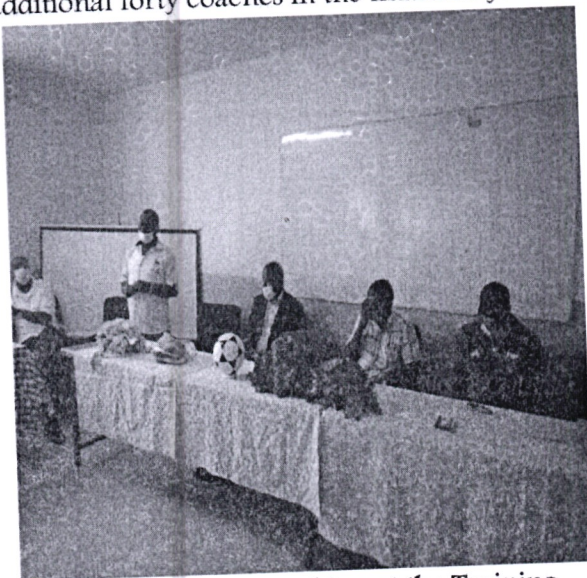
Tuition Block KMITC – Ikolomani Campus



Tuition Block KMITC – Ikolomani Campus

Sports

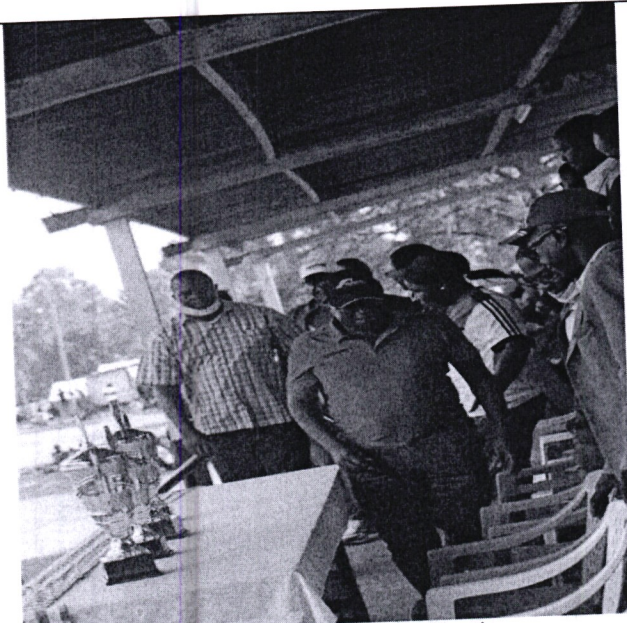
The committee managed to hold the annual constituency football tournament finals which were held at Eregi Teachers Training College grounds. The Boys and Girls finals were won by Yala Football Club from Isulu and Golden Girls Football Club from Eregi respectively. In addition, we also managed to train forty coaches who were provided with an accredited Football Coaching Certification-class E by the Federation of Kenya Football (F.K.F). We intend to continue with the program targeting an additional forty coaches in the financial year 2021/2022



NGCDF Chairman Speaking at the Training



Group Photo for the FKF Training



Hon. Benard Shinali gracing the finals



Teams in the Boys Finals



Spectators in the football tournament



NGCDFC Chairman greeting players

Environment

The committee continues to ensure sustainability remains our key factor, through the incorporation of environmentally friendly activities in our annual work plans. We conducted a tree planting exercise that was spearheaded by the Ikolomani NGCDFC whereby a total of 40 tree seedlings were planted within the NGCDF compound. We intend to escalate this program in future to other public areas. In addition, we have also partnered with Equity bank, and the Kenya Forest Service (K.F.S) – Kakamega branch to plant approximately 5,000 tree seedlings within public schools in the financial year 2021/202. We believe that this will contribute positively to the community and aid in sustaining the environment.

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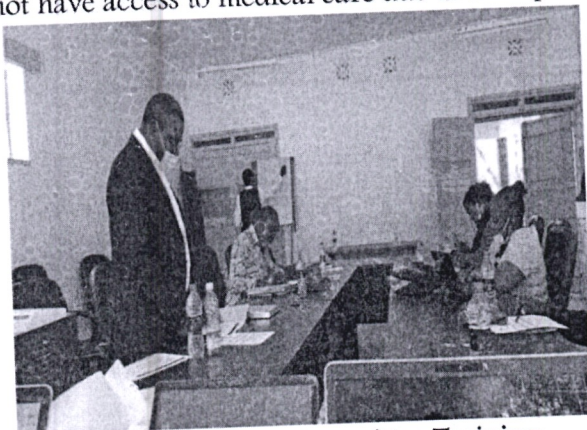
Tree Planting by the NGCDF Chairman



Tree Planting by the NGCDF Secretary

Social Security Program

The committee also launched the inaugural Social Security program which has the objective of paying for medical insurance via the National Hospital Insurance Fund (NHIF) for vulnerable individuals and families. A total of KShs. One Million Eight Hundred and Ninety Thousand (Kshs. 1,890,000) was paid to NHIF to provide to three Hundred and Sixteen (316) households medical insurance for one year. This project will act as a safety net for the individuals in our society who do not have access to medical care due to their prohibitive cost.



Social Security Adhoc Committee Training



Social Security Adhoc Committee Training

Geometrical Set

The committee has also continued in its endeavour to support the standard eight candidates by providing them with Geometrical sets. A total of 4000 geometrical sets were supplied to a total of 82 schools. The committee is committed to offering all the necessary support to our pupils to enable them to excel in their academics and hence we believe that provision of geometrical sets to candidates is not only beneficial to them as a tool to be used during the exams, but it also acts as a morale booster to the pupils hence helps them to improve in their performance. Take note that Kakamega South Sub County (Ikolomani Constituency) achieved position two (2) out of twelve (12) Sub Counties within Kakamega county in the K.C.P.E. for the year 2020.

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Geometrical sets distribution-Eregi Mixed Pry Sch



Geometrical sets distribution -Shijiko Primary Sch

Benchmarking

Towards the end of the financial year 2020/2021, we were privileged to play host to a team from Endeless NGCDF which constituted members of the committee and staff who had visited our constituency to learn our best practices, identify areas and means of performance improvement, and networking. Indeed, it was a fruitful experience that we managed to learn from each other and it also became an eye-opener for us on how we can improve some of our operations. We are indeed indebted to the team from Endeless Constituency.



Endeless NGCDF Team while on a Benchmarking Visit

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Challenges

The past year has been one of the significant challenges, but we have emerged in a better stronger position from them having learned from them. Some of them included contractors abandoning the site without completing the works, but I am happy to report that in all of them, new contractors were quickly identified, and the works are progressing well

Looking Ahead

The committee has planned to undertake a review of our strategic plan with the objectives of taking stock of our progress, this will enable us to determine the effectiveness of our interventions, and actions, and the need to change them or reinforce the ones that demonstrate the potential for success. The financial year 2021/2022 will also culminate in the holding of the general elections in the country and this comes with the potential for causing disruptions to plans and activities, hence we shall be cognizant of this reality while developing our annual plans.

Acknowledgement

On behalf of Ikolomani NGCDF, I would like to express our deepest appreciation and gratitude to our capable and reliable members of the committee and staff, for the continuous dedication, commitment, and support in implementing our plans throughout the year and for remaining resolute despite the numerous challenges that we faced. I am indeed fortunate to be supported by a team of individuals with extensive knowledge and experience.

Special mention also goes to our member of Parliament, Hon. Bernard Shinali whose support and confidence in us gave us the latitude to undertake crucial but beneficial decisions for the benefit of the Ikolomani people. My gratitude also goes to the NGCDF Board for the timely disbursement of funds despite the major liquidity crunches they faced, various heads of departments and other stakeholders/parties for their continued cooperation in our programme and I look forward to our continued success.

As I conclude, I would like to extend my gratitude to the Kakamega South Sub County Accountant Mr. Samuel Muyoma for his unwavering support in maintaining proper accounting records which indeed has formed the basis of preparing this annual report and financial statements. Also, my deepest gratitude goes to the Fund Account Manager with his staff who have worked tirelessly to ensure that this report is completed well and in time. I wish to thank them for their commitment and dedication.

Ahsanteni Sana!

Sign:
David Muliru Lisamula
CHAIRMAN NGCDF COMMITTEE

Date: 16/09/2022

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 under the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives. The key development objectives of NGCDF-Ikolomani Constituency's 2018-2022 Strategic Plan are to:

- a. Improve the standard of living for a majority of the families of the poor and vulnerable
- b. Facilitate access to crucial services to priority sectors and groups
- c. Mobilize investment in productive activities, value chains, and linkages in agriculture and mining
- d. Leverage opportunities by creating synergies with other sectors and partners for the socio-economic transformational agenda of Ikolomani
- e. Strengthen ICT, Culture, Arts, and Sports based enterprises driven by youth and women

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school-going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure built in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	40 New classrooms were constructed to completion.
Security	Improve security and maintain law and order in the community.	Constructed Police Stations office	The number of offices constructed.	Constructed one new police station, and renovated One D.Os Office.
Environment	Improve hygiene standards in schools.	Construction of Modern toilets in schools	The number of toilets built-in primary and secondary.	The constituency constructed 2 pit latrines in 2 Primary schools.
Sports	Promote peacebuilding activities and enhance community cohesion.	Sports activities for the youth and other vulnerable groups.	The number of Sports Tournaments organized.	Organized 1 tournament where youths were awarded trophies.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Ikolomani 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 the 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 the sustainability of Ikolomani NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Ikolomani NG-CDF's 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 to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on the 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 a development strategy within the constituency. On macro levels, FY 20/21 has been a challenging year with limited funds for these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The main goal of our environmental conservation initiatives is to use children as agents of change both in schools and in their homes. We believe that sensitizing children early on can cultivate the culture of tree planting and environmental conservation in them, this will be for the benefit of schools and the society at large when they expand this to their homes. The strengths of this project are the availability of labour and land in schools for tree planting. We have seen increased tree cover in our schools which aligns with the country's target of achieving a 10% tree coverage mission spearheaded by the Ministry of Environment and Forestry. The main hurdles include insecurity in some schools

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

that are not fenced and follow-up to ensure that children practice tree planting in their homes apart from the schools that are facilitated by the NGCDF-Ikolomani.

Impact Area	Intervention
Forestry coverage	Creation of a woodlot in schools by the provision of Tree seedlings for planting.
Capacity building	Educating pupils in primary schools on the importance of tree planting and environmental conservation. We use the FMC of youth groups majorly comprising graduates from the constituency to educate pupils in primary schools and engage them in annual tree planting sessions.
Conservation	Leveraging on the knowledge base of the area Forestry office. They advise on tree species to plant and spacing to ensure that species that may endanger natural resources such as rivers are not planted in schools near such water bodies. This knowledge is extended to pupils and their teachers.

3. Employee welfare

We invest in providing the best working environment for our employees. Ikolomani constituency recruitment is guided by Employment Act, NGCDF Act and other regulations 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 employees for exemplary performance. The reward and sanctions are systemise based on performance appraisal.

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

The committee has a policy on safety in compliance with the 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. Marketplace practices-

Ikolomani NGCDF Constituency is committed to fair and ethical market practices.

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 practices ensuring the value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which are 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 for corruption
- b) Good business practices 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-

Ikolomani 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 the bursary programme, engaged the community through the community leaders to identify the needy students to be awarded 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. Ikolomani NG-CDF has continually practise public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

***Ikolomani Constituency
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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 by the Public Sector Accounting Standards Board of Kenya from time to time.

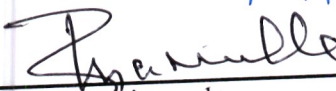
The Accounting Officer in charge of the NGCDF-Ikolomani Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and at the end of the financial year (period) ended on June 30, 2021. 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 making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Ikolomani 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 by 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 the entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as of at that date of The Accounting Officer charge of thin e NGCDF-Ikolomani 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.

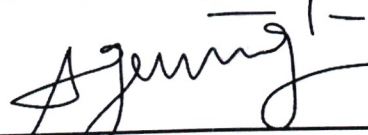
The Accounting Officer in charge of the NGCDF Ikolomani Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable) and that the entity's funds received during the year under audit were used for 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-Ikolomani Constituency financial statements were approved and signed by the Accounting Officer on 16/09/2022



David Mulira Lisamula
Chairman NG-CDF Committee



Tom Oriwa Ageng'a
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - IKOLOMANI 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

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ikolomani Constituency set out on pages 21 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Ikolomani Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Ikolomani Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Unsupported Project Management Committee (PMC) Account Balances

Note 9.2 to the financial statements reflects Project Management Committee bank account balances amounting to Kshs.17,498,941 which, as detailed under Annex 3, comprises of seventy-six (76) PMC bank balances held in various bank accounts. However, the balances were not supported by certificates of bank balance.

In the circumstances, the accuracy and completeness of the PMC balances of Kshs.17,498,941 as at 30 June, 2021, could not be confirmed

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects a revenue budget of Kshs.210,637,439 and actual revenue of Kshs.164,748,560 resulting to a revenue underfunding of Kshs.45,888,879 or 22% of the budget. Similarly, the Fund spent Kshs.158,073,774 against a budgeted amount of Kshs.210,637,439 resulting to an overall budget under performance of Kshs.52,563,665 or 25% of the budget.

The underfunding and underperformance may have negatively affected planned activities and services 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

Failure to Insure Fixed and Movable Assets

The financial statements and as disclosed under Annex 2 on summary of fixed assets register, reflects cumulative fixed assets value amounting to Kshs.31,068,796 as at 30 June, 2021. However, the fixed assets were not insured, contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015, which requires all assets to be insured in the name of the Fund.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

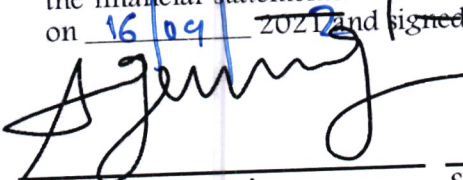
23 September, 2022


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

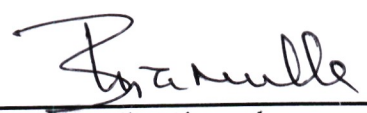
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021 KShs	2019 - 2020 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,267,724	68,200,000
TOTAL RECEIPTS		162,267,724	68,200,000
PAYMENTS			
Compensation of employees	2	3,973,207	2,505,467
Use of goods and services	3	8,378,067	8,496,820
Transfers to Other Government Units	4	112,750,000	48,750,000
Other grants and transfers	5	32,972,500	11,768,888
Other Payments	6	-	2,843,334
TOTAL PAYMENTS		158,073,774	74,364,509
SURPLUS/DEFICIT		4,193,950	(6,164,509)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ikolomani Constituency financial statements were approved on 16/09 2021 and signed by:


Tom Oriwa Ageng'a
Fund Account Manager


Samuel W. Muyoma
National Sub-County Accountant
ICPAK Member Number: 20560

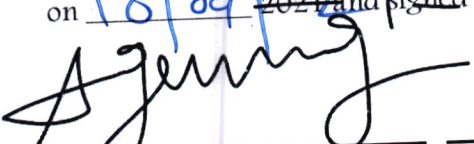

David Muliru Lisamula
Chairman NG-CDF Committee


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

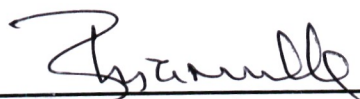
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	6,674,785	2,480,835
Total Cash and Cash Equivalents		6,674,785	2,480,835
NET FINANCIAL ASSETS		6,674,785	2,480,835
REPRESENTED BY			
Fund balance b/fwd. 1st July...	8	2,480,835	8,645,344
Surplus/Deficit for the year		4,193,950	(6,164,509)
NET FINANCIAL POSITION		6,674,785	2,480,835

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ikolomani Constituency financial statements were approved on 18/09/2021 and signed by:


Tom Oriwa Ageng'a
Fund Account Manager


Samuel W. Muyoma
National Sub-County Accountant
ICPAK Member Number: 20560

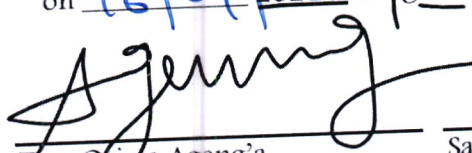

David Mutiruru Lisamula
Chairman NG-CDF Committee


**Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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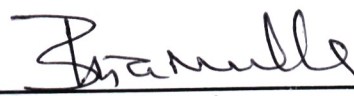
IX. STATEMENT OF CASHFLOW

	NOTE	2020 - 2021 Kshs	2019 - 2020 Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,267,724	68,200,000
		162,267,724	68,200,000
Payments for operating activities			
Compensation of Employees	2	3,973,207	2,505,467
Use of goods and services	3	8,378,067	8,496,820
Transfers to Other Government Units	4	112,750,000	48,750,000
Other grants and transfers	5	32,972,500	11,768,888
Other Payments	6	-	2,843,334
		158,073,774	74,364,509
Net cash flow from operating activities		4,193,950	(6,164,509)
NET INCREASE IN CASH AND CASH EQUIVALENT		4,193,950	(6,164,509)
Cash and cash equivalent at BEGINNING of the year 8		2,480,835	8,645,344
Cash and cash equivalent at END of the year		6,674,785	2,480,835

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ikolomani Constituency financial statements were approved on 16/09/2022 and signed by:


Tom Oriya Ageng'a
Fund Account Manager


Samuel W. Muyoma
National Sub-County Accountant
ICPAK Member Number: 20560


David Muliru Lisamula
Chairman NG-CDF Committee

*Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

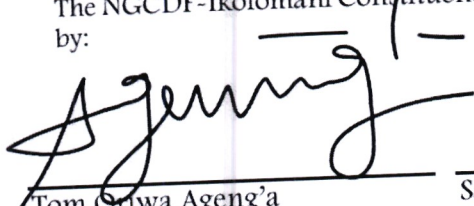
Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual Comparable Basis	Budget Utilisation Difference	% of Utilisation
		a	b				
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	Opening Balance (C/Bk) and AIA 2,480,835	Previous years Outstanding Disbursements 71,067,724	210,637,439	164,748,560	45,888,879	78
TOTAL RECEIPTS	137,088,879	2,480,835	71,067,724	210,637,439	164,748,560	45,888,879	78
PAYMENTS							
Compensation of Employees	3,585,000	126,833	750,000	4,461,833	3,973,207	488,626	89
Use of goods and services	8,211,672	361,988	1,519,483	10,093,143	8,378,067	1,715,076	83
Transfers to Other Government Units	86,900,000	1,000,000	55,750,000	143,650,000	112,750,000	30,900,000	78
Other grants and transfers	37,092,207	992,014	13,048,241	51,132,462	32,972,500	18,159,962	64
Acquisition of Assets	1,300,000	-	-	1,300,000	-	1,300,000	-
TOTAL	137,088,879	2,480,835	71,067,724	210,637,439	158,073,774	52,563,664	75


- i. Underutilisation in Transfers to Other government entities and other grants and transfers was because of incomplete disbursement of budgeted funds at the end of the financial year.

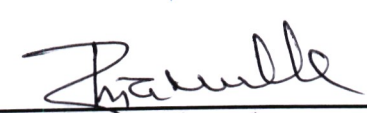
**Ikolomani Constituency
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount (KShs)
Budget Utilisation difference totals	52,563,664
Less undisbursed funds receivable from the Board as of 30th June 2021	45,888,879
Cash and Cash Equivalents at the end of the FY 202021	6,674,785

The NGCDF-Ikolomani Constituency financial statements were approved on 16/09/2021 and signed by:


Tom Oriwa Ageng'a
Fund Account Manager


Samuel W. Muyoma
National Sub-County Accountant
ICPAK Member Number: 20560


David Muthu Lisamula
Chairman NG-CDF Committee

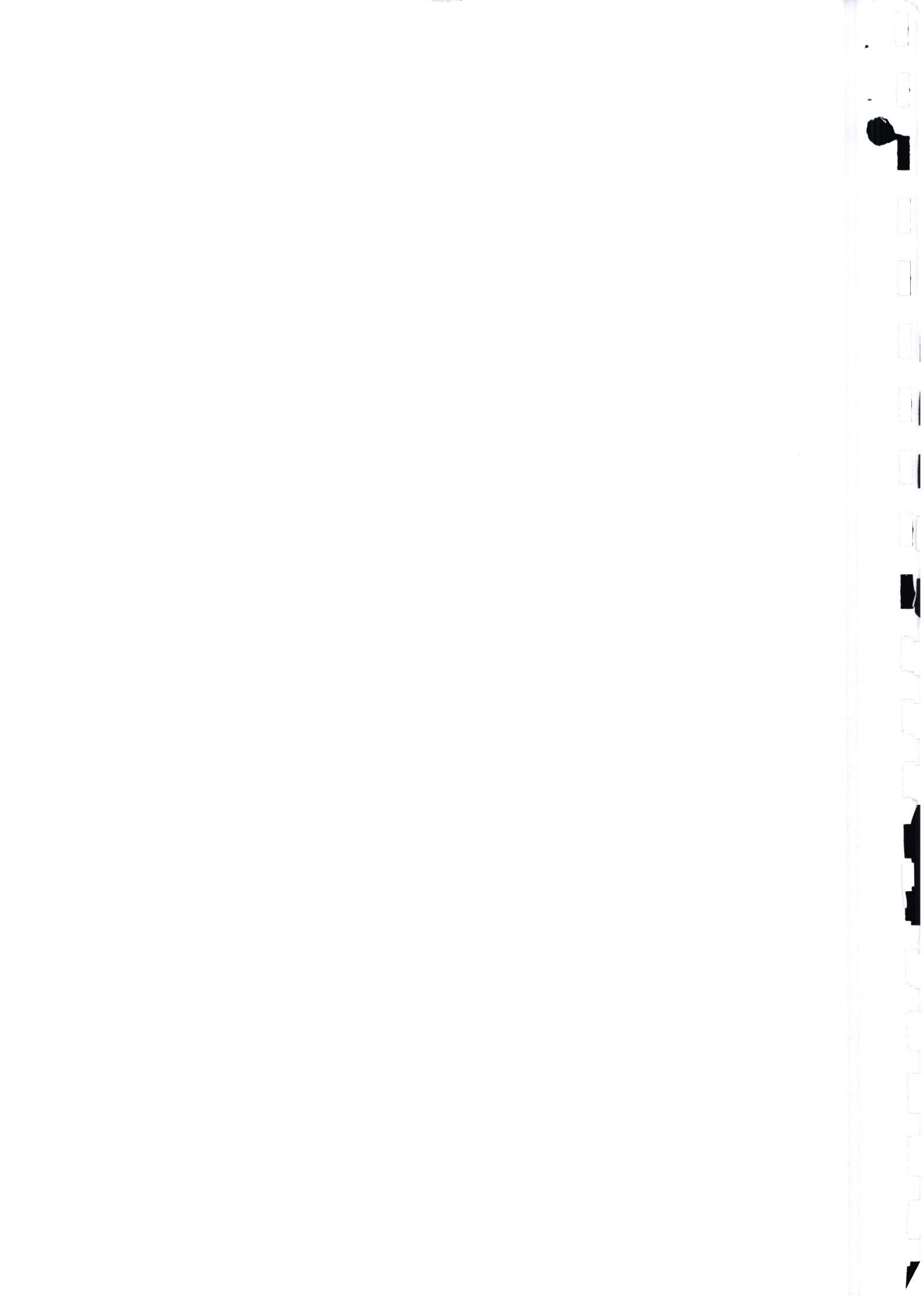
**Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget (a)		Adjustments (b)		Final Budget c = (a+b)	Actual on a comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2020/2021	KShs	Opening Balance (C/Bk) and ALA	KShs				
1.0 Administration and Recurrent								
1.1 Compensation of employees	3,585,000		126,833	750,000	4,461,833	3,973,207	488,626	89
1.2 Committee allowances	2,115,000		-	-	2,115,000	1,537,800	577,200	73
1.3 Use of goods and services	2,000,000		361,988	1,519,483	3,881,471	3,243,595	637,876	84
Total	7,700,000		488,821	2,269,483	10,458,304	8,754,602	1,203,702	
2.0 Monitoring and evaluation								
2.1 Capacity building	1,000,000		-	-	1,000,000	1,000,000	-	100
2.2 Committee allowances	2,000,000		-	-	2,000,000	1,500,000	500,000	75
2.3 Use of goods and services	1,096,672		-	-	1,096,672	1,096,672	-	100
Total	4,096,672		-	-	4,096,672	3,596,672	500,000	
3.0 Emergency								
3.1 Primary Schools	4,350,000		-	1,700,000	6,050,000	6,050,000	-	100
3.2 Secondary schools	900,000		-	-	900,000	900,000	-	100
3.3 Tertiary institutions	-		-	-	-	-	-	-
3.4 Security projects	900,000		-	-	900,000	900,000	-	100
3.5 Unutilised	1,042,207		6,070	1,698,241	2,746,518	-	2,746,518	-
Total	7,192,207		6,070	3,398,241	10,596,518	7,850,000	2,746,518	

**Ikolomani 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 a comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2020/2021	KShs	Operating Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
		KShs	KShs	KShs	2020/2021	30/06/2021	KShs	
4.0 Bursary and Social Security								
4.1 Secondary Schools	14,700,000		285,944	6,700,000	21,685,944	13,092,500	8,593,444	60
4.2 Tertiary Institutions	3,000,000			-	3,000,000	1,430,000	1,570,000	48
4.3 Social Security	1,200,000		700,000	-	1,900,000	1,890,000	10,000	99
4.4 Special Needs	500,000			-	500,000	-	500,000	-
4.5 Geometrical Sets	1,300,000			-	1,300,000	1,260,000	40,000	97
Total	20,700,000		985,944	6,700,000	28,385,944	17,672,500	10,713,444	
5.0 Sports								
5.1 Constituency Football Tournament	1,500,000			2,250,000	3,750,000	2,250,000	1,500,000	60
Total	1,500,000			2,250,000	3,750,000	2,250,000	1,500,000	
6.0 Environment								
6.1 Tree Planting	400,000			400,000	800,000	-	800,000	-
6.2 Kakamega Forest Marathon	100,000			100,000	200,000	-	200,000	-
6.3 Environmental Day	-			200,000	200,000	-	200,000	-
Total	500,000			700,000	1,200,000	-	1,200,000	
7.0 Primary Schools Projects								
Burendwa Primary School	5,000,000			2,000,000	7,000,000	7,000,000	-	100
Imalaba Primary School	4,600,000			1,000,000	5,600,000	5,600,000	-	100
Imulama Primary School	3,000,000			2,000,000	5,000,000	5,000,000	-	100



**Ikolomani 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 a comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2020/2021	KShs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021	KShs	KShs	KShs	2020/2021	KShs	KShs	
Imusali Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	100
Ishyewe Primary School	1,000,000	-	-	-	1,000,000	1,000,000	1,000,000	-
Ivole Primary School	1,400,000	-	-	-	1,400,000	1,400,000	-	100
Kimingini Primary School	4,000,000	-	3,000,000	-	7,000,000	5,000,000	2,000,000	71
Lirhembe Primary School	2,000,000	-	1,000,000	-	3,000,000	1,000,000	2,000,000	33
Lusiola Primary School	2,500,000	-	1,500,000	-	4,000,000	3,000,000	1,000,000	75
Lusui Primary School	4,000,000	-	-	-	4,000,000	2,000,000	2,000,000	50
Madivini Primary School	3,000,000	-	1,050,000	-	4,050,000	4,050,000	-	100
Makhokho Primary School	4,000,000	-	3,000,000	-	7,000,000	5,000,000	2,000,000	71
Malinya Primary School	4,000,000	-	1,000,000	-	5,000,000	1,500,000	3,500,000	30
Matundu Primary School	2,500,000	-	2,000,000	-	4,500,000	3,000,000	1,500,000	67
Mukoyani Primary School	2,000,000	-	-	-	2,000,000	2,000,000	-	100
Mukoyani Primary School	2,000,000	-	-	-	2,000,000	2,000,000	-	100
Mukoyani Primary School	900,000	-	-	-	900,000	900,000	-	100
Musoli Mixed Primary School	1,200,000	-	1,500,000	-	2,700,000	2,700,000	-	100
Naliava Primary School	4,000,000	-	2,000,000	-	6,000,000	4,000,000	2,000,000	67
Shanjetso Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	100
Shiduha Primary School	2,000,000	-	2,000,000	-	4,000,000	2,000,000	2,000,000	50
Shikombelo Primary School	4,000,000	-	-	-	4,000,000	4,000,000	-	100
Shikumu Primary School	1,000,000	-	1,500,000	-	2,500,000	2,500,000	-	100
Shimanyiro Primary School	1,000,000	-	-	-	1,000,000	1,000,000	-	100
Shirumba Primary School	4,000,000	-	-	-	4,000,000	2,000,000	2,000,000	50
Shitechua Primary School	2,000,000	-	-	-	2,000,000	2,000,000	-	100
St. Angela Eregi School	-	-	1,000,000	-	1,000,000	1,000,000	-	100
Shijiko Primary School	-	-	-	-	-	-	-	-

**Ikolomani 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 a comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2020/2021	KShs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Shiseno Primary School	-	-	-	1,000,000	1,000,000	1,000,000	-	100
Total	67,100,000	KShs	-	26,550,000	93,650,000	72,650,000	21,000,000	
8.0 Secondary Schools Projects								
Friends Secondary School Lirhembe	1,200,000		-	1,500,000	2,700,000	2,700,000	-	100
Lirhembe Girls Secondary School	700,000		-	1,500,000	2,200,000	700,000	1,500,000	32
Makhokho Secondary School	700,000		-	1,000,000	1,700,000	1,000,000	700,000	59
Mutaho Girls Secondary School	1,800,000		-	1,500,000	3,300,000	2,500,000	800,000	76
Shikokho Secondary School	1,500,000		-	2,200,000	3,700,000	3,700,000	-	100
Shivagala Secondary School	1,400,000		-	1,000,000	2,400,000	1,000,000	1,400,000	42
St. Bonaventure Secondary School	2,500,000		-	2,000,000	4,500,000	2,000,000	2,500,000	44
St. Francis Sabane Secondary School	2,000,000		-	2,000,000	4,000,000	2,000,000	2,000,000	50
St. Joseph Shichinji Secondary School	1,000,000		-	3,000,000	4,000,000	4,000,000	-	100
Shiveye Secondary School	-		1,000,000	1,800,000	2,800,000	2,800,000	-	100
Lusui Secondary School	-		-	800,000	800,000	800,000	-	100
Shikokho Secondary School-2	-		-	900,000	900,000	900,000	-	100
Total	12,800,000	KShs	1,000,000	19,200,000	33,000,000	24,100,000	8,900,000	
9.0 Tertiary institutions Projects								
KMTC-Ikolomani Campus	7,000,000		-	10,000,000	17,000,000	16,000,000	1,000,000	94
Total	7,000,000	KShs	-	10,000,000	17,000,000	16,000,000	1,000,000	
10.0 Security Projects								

Ikolomani 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 a comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021	KShs	KShs	2020/2021	30/06/2021	KShs	
Iguhu Police Station	2,000,000		-	2,000,000	-	2,000,000	-
Imulama Police Post	1,800,000			1,800,000	1,800,000	-	100
Isulu Police Station	1,400,000			1,400,000	1,400,000	-	100
Kakamega South District HQs	1,000,000			1,000,000	1,000,000	-	100
Kakamega South District HQs	500,000			500,000	500,000	-	100
Lwanaswa Police Post	500,000			500,000	500,000	-	100
Total	7,200,000			7,200,000	5,200,000	2,000,000	
11.0 Acquisition of assets							
11.1 Purchase of NGCDF Generator	1,300,000			1,300,000	-	1,300,000	-
Total	1,300,000			1,300,000	-	1,300,000	
Grand Total	137,088,879	2,480,835	71,067,724	210,637,439	158,073,774	52,563,664	

**Ikolomani 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)	% of Utilisation (f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	2020/2021	30/06/2021		
	KShs	KShs	KShs	KShs	KShs	
STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA				
		Previous years Outstanding Disbursements				
PAYMENTS						
Compensation of Employees	3,585,000	126,833	4,461,833	3,868,207	593,626	89
Use of goods and services	8,211,672	361,988	10,093,143	8,483,067	1,610,076	83
Transfers to Other Government Units	86,900,000	1,000,000	143,650,000	112,750,000	30,900,000	78
Other grants and transfers	37,092,207	992,014	51,132,463	32,972,500	18,159,963	64
Acquisition of Assets	1,300,000	-	1,300,000	-	1,300,000	-
TOTAL	137,088,879	2,480,835	210,637,439	158,073,774	52,562,829	75

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

XI. SIGNIFICANT ACCOUNTING POLICIES

The principal 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-Ikolomani 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 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 the disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relate to receipts such as proceeds from the sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, and 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 been paid out by the entity.

Compensation of Employees

Salaries and wages, allowances, and statutory contributions 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 the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from the 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 a receipt and as payment.

A fixed asset register is maintained by each constituency and a summary is 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 the 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 the 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 an 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 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 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 the fulfilment of the obligations by the contractor and holding 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 the 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 30 June 2020 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.

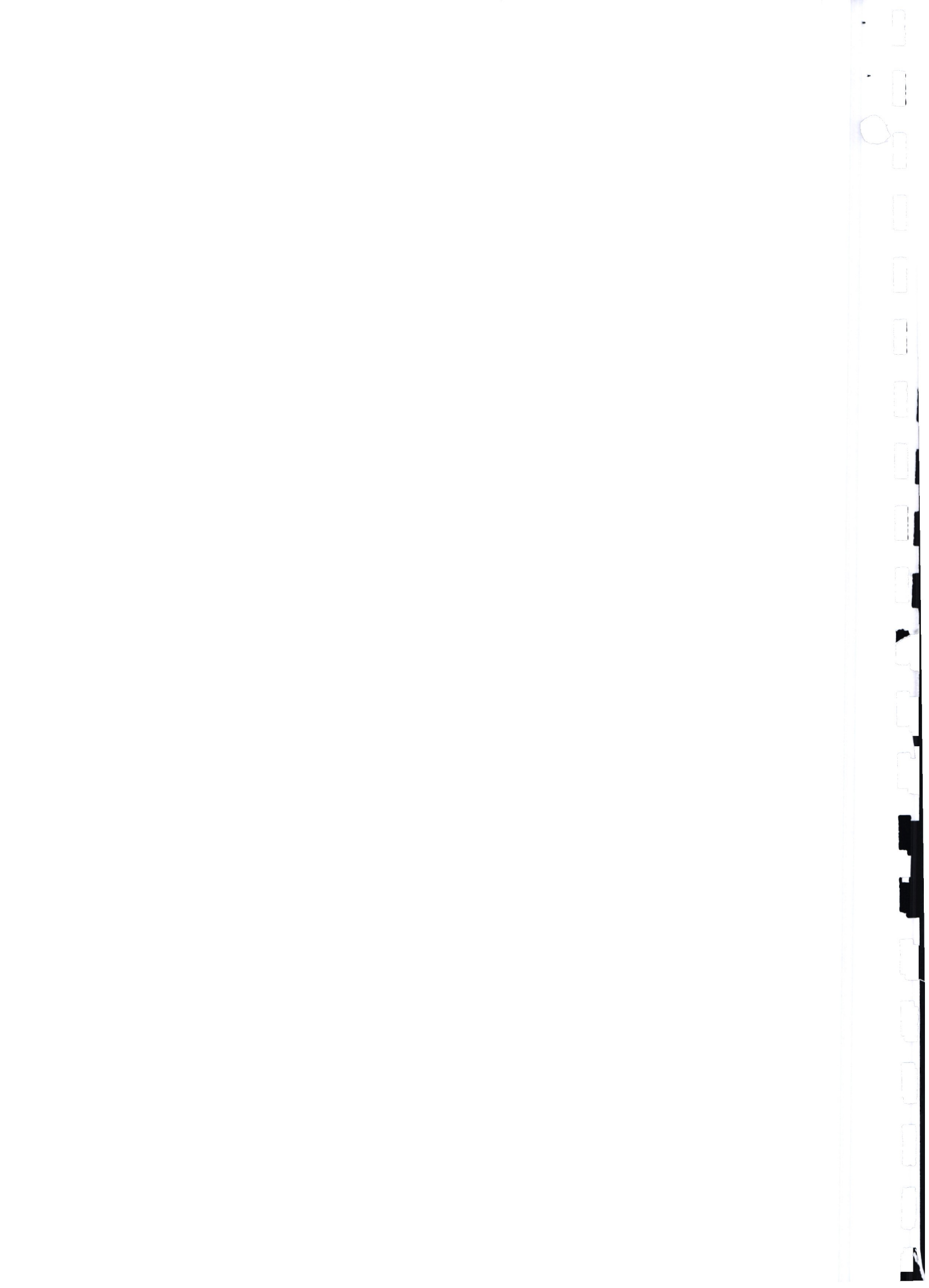
13. Subsequent Events

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 the prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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



15. Related Party Transactions

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

***Ikolomani 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 KShs	2019-2020 KShs
NGCDF Board	1		
AIE NO. B 005108	2	15,000,000	
AIE NO. B 030184	3	20,000,000	
AIE NO. B 030428	4	34,367,724	
AIE NO. B 006370	5	9,000,000	
AIE NO. B 042761	6	10,000,000	
AIE NO. B 047007	7	13,000,000	
AIE NO. B 041083	8	6,900,000	
AIE NO. B 047450	9	7,000,000	
AIE NO. B 041290	10	6,000,000	
AIE NO. B 047710	11	13,000,000	
AIE NO. B 049297	12	6,000,000	
AIE NO. B 104322	13	10,000,000	
AIE NO. B 096578	14	12,000,000	
A.I.E NO: B047425	1		4,000,000
A.I.E NO: B041462	2		20,000,000
A.I.E NO: B047898	3		7,000,000
A.I.E NO: B104145	4		200,000
A.I.E NO: B049275	5		14,000,000
A.I.E NO: B104297	6		15,000,000
A.I.E NO: B096561	7		8,000,000
TOTAL		162,267,724	68,200,000

2. COMPENSATION OF EMPLOYEES

Description	2020 - 2021 KShs	2019 - 2020 KShs
NG-CDFC Basic staff salaries	2,217,385	1,378,192
Basic wages of casual labour	125,000	100,000
Personal allowances paid as part of salary		
House allowance	336,000	216,000
Transport allowance	360,000	240,000
Leave allowance	52,000	44,000
Other personnel payments	168,000	63,000
Gratuity-contractual employees	617,622	396,235
Employer Contributions Compulsory national social security schemes	97,200	68,040
TOTAL	3,973,207	2,505,467

Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

Description	2020 - 2021 KShs	2019 - 2020 KShs
Utilities, supplies and services	16,892	83,451
Electricity	13,301	-
Water & sewerage charges	262,135	136,002
Communication, supplies and services	431,000	1,525,300
Domestic travel and subsistence	10,910	45,515
Printing, advertising, and information supplies & services	772,000	581,000
Rentals of produced assets	1,857,576	1,495,850
Hospitality supplies and services	2,422,800	1,622,000
Other committee expenses	615,000	728,000
Committee allowance	-	12,000
Insurance costs	416,000	88,200
Specialised materials and services	1,248,561	1,251,960
Office and general supplies and services	-	261,029
Fuel, oil & lubricants	64,103	43,840
Bank service commission and charges	-	380,053
Other Operating Expenses	247,789	-
Routine maintenance - vehicles and other transport equipment	-	242,620
Routine maintenance- other assets	-	-
TOTAL	8,378,067	8,496,820

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021 KShs	2019 - 2020 KShs
Transfers to Primary Schools	72,650,000	41,250,000
Transfers to Secondary Schools	24,100,000	7,500,000
Transfers to Tertiary Institutions	16,000,000	-
TOTAL	112,750,000	48,750,000

5. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021 KShs	2019 - 2020 KShs
Bursary - Secondary (see attached list)	13,092,500	2,800,000
Bursary -Tertiary (see attached list)	1,430,000	705,000
Bursary- Special Schools	-	10,000
Mocks & CAT (see attached list)	1,260,000	1,202,688
Social Security programmes (NHIF)	1,890,000	-
Security Projects (see attached list)	5,200,000	4,100,000
Sports Projects (see attached list)	2,250,000	-
Environment Projects (see attached list)	-	100,000
Emergency Projects (see attached list)	7,850,000	2,851,200
TOTAL	32,972,500	11,768,888

***Ikolomani Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. OTHER PAYMENTS

Description	2020-2021 KShs	2019-2020 KShs
Strategic Plan	-	2,843,334
TOTAL	-	2,843,334

7. BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021 KShs (30/6/2021)	2019 - 2020 KShs (30/6/2021)
Closing cash book bank balance			
Cooperative Bank of Kenya, Kakamega Branch. Ikolomani NG-CDF	01120023550000	-	2,480,835
Equity Bank, Kakamega Branch. Ikolomani NG-CDF	0500279859138	6,674,785	-
TOTAL		6,674,785	2,480,835

8. BALANCES BROUGHT FORWARD

	1 st July 2020 KShs	1 st July 2019 KShs
Opening cash book bank balance	2,480,835	8,645,344
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
TOTAL	2,480,835	8,645,344

9. OTHER IMPORTANT DISCLOSURES

9.1 UNUTILIZED FUND (See Annex 1)

	2020- 2021 KShs	2019- 2020 KShs
Compensation of employees	488,626	876,833
Use of goods and services	1,715,076	1,881,471
Amounts due to other Government entities (see attached list)	30,900,000	56,750,000
Amounts due to other grants and other transfers (see attached list)	18,159,963	14,040,256
Acquisition of assets	1,300,000	73,548,560
	52,563,665	73,548,560

9.2 PMC account balances (See Annex 3)

	2020- 2021 KShs	2019- 2020 KShs
PMC account balances (see attached list)	17,498,941	13,857,465
	17,498,941	13,860,973

**Ikolomani Constituency
National Government Constituencies Development Fund (NGCDF)
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ANNEX 1 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Payment of staff salaries and other emoluments	593,626	876,833	Unutilized balance
Use of goods & services	For incurring office running costs and monitoring and evaluation	1,610,076	1,881,471	Unutilized balance
Sub-Total		2,203,702	2,758,304	
Amounts due to other Government entities				
PRIMARY SCHOOLS				
Burendwa Primary School	Additional funds for the construction of 8 No storey classroom block	-	2,000,000	Funds not yet disbursed
Imalaba Primary School	Additional funds for the construction of 8 No storey classroom block	-	1,000,000	Funds not yet disbursed
Imulama Primary School	Additional funds for the construction of 8 No storey classroom block	-	2,000,000	Funds not yet disbursed
Ishieywe Primary School	Additional funds for the construction of 8 No storey classroom block	1,000,000	-	Funds not yet disbursed
Kimingini Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	3,000,000	Funds not yet disbursed
Lirhembe Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	1,000,000	Funds not yet disbursed
Lusiola Primary School	Additional funds for the construction of 8 No storey classroom block	1,000,000	1,500,000	Funds not yet disbursed
Lusui Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	-	Funds not yet disbursed
Madivini Primary School	Additional funds for the construction of 8 No storey classroom block	-	1,050,000	Funds not yet disbursed
Makhokho Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	3,000,000	Funds not yet disbursed
Malinya Primary School	Additional funds for the construction of 8 No storey classroom block	3,500,000	1,000,000	Funds not yet disbursed
Matundu Primary School	Additional funds for the construction of 8 No storey classroom block	1,500,000	2,000,000	Funds not yet disbursed

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Naliava Primary School	Additional funds for the construction of 8 No storey classroom block	-	1,500,000	Funds not yet disbursed
Shuanjetso Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	2,000,000	Funds not yet disbursed
Shikhombelo Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	2,000,000	Funds not yet disbursed
Shimanyiro Primary School	Additional funds for the construction of 8 No storey classroom block	-	1,500,000	Funds not yet disbursed
Shitechia Primary School	Additional funds for the construction of 8 No storey classroom block	2,000,000	-	Funds not yet disbursed
Shijiko Primary School	Additional funds for the construction of 8 No storey classroom block	-	1,000,000	Funds not yet disbursed
Shiseno Primary School	Additional funds for the renovation of classroom block	-	1,000,000	Funds not yet disbursed
Secondary Schools Projects				
Friends Secondary School Lirhembe	Additional funds for Construction of Classrooms, Offices and Library	-	1,500,000	Funds not yet disbursed
Lirhembe Girls Secondary School	Additional funds for the purchase of school bus	1,500,000	1,500,000	Funds not yet disbursed
Makhokho Secondary School	Additional funds for the construction of a boy's dormitory	700,000	1,000,000	Funds not yet disbursed
Mutaho Girls Secondary School	Additional funds for the construction of 8 No storey classroom block	800,000	1,500,000	Funds not yet disbursed
Shukokho Secondary School	Additional funds for the construction of an office, library, and computer lab	-	2,200,000	Funds not yet disbursed
Shivagala Secondary School	Additional funds for the construction of a dining hall	1,400,000	1,000,000	Funds not yet disbursed
St. Bonventure Shimanyiro Secondary School	Additional funds for the construction of a storey twin laboratory, library and classrooms block	2,500,000	2,000,000	Funds not yet disbursed
St. Francis Sabane Secondary School	Additional funds for the construction of an Administration block	2,000,000	2,000,000	Funds not yet disbursed

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
St. Josephs Shichinjji Secondary School	Additional funds for the construction of a storey computer laboratory, library and dining hall	-	3,000,000	Funds not yet disbursed
Shiveye Secondary School	Additional funds for the construction of a twin laboratory	-	2,800,000	Funds not yet disbursed
Lusui Secondary School	Additional funds for the construction of a classroom	-	800,000	Funds not yet disbursed
Shikokho Secondary School- 2	Additional funds for the construction of a classroom	-	900,000	Funds not yet disbursed
Tertiary institutions Projects				
KMTC-Ikolomani Campus	Additional funds for the Construction of Tuition Block for KMTC - Ikolomani Campus	1,000,000	10,000,000	Funds not yet disbursed
Sub-Total		30,900,000	56,750,000	
Amounts due to other grants and other transfers				
Security Projects				
Iguhu Police Station	Fencing, Land scrapping and Erection of uni-huts	2,000,000	-	Funds not yet disbursed
Bursary and social security				
Secondary Schools	Payment of fees to needy students	8,593,444	6,985,944	Funds not yet disbursed
Tertiary Institutions	Payment of fees to needy students	1,570,000	-	Funds not yet disbursed
Social Security	Payment of NHIF health cover to needy residents	10,000	700,000	Unutilized balance
Special Needs	Payment of fees to needy students	500,000	-	Funds not yet disbursed
Geometrical Sets	Purchase of geometric set for needy K.C.P.E candidates	40,000	-	Unutilized balance
Sports				
	Carry out Constituency Sports tournament and the winning teams to be awarded trophies, balls, and games kits	1,500,000	2,250,000	Funds not yet disbursed

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Environment	Provision of Tree seedlings to various institution and Facilitation of education day	1,200,000	700,000	Funds not yet disbursed
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	2,746,518	3,404,311	Funds not yet disbursed
Sub-Total		18,159,963	14,040,256	
Acquisition of assets				
Purchase of NGCDF Generator	Purchase of NG-CDF Ikolomani back-up power generator	1,300,000	-	Funds not yet disbursed
Grand Total		52,563,665	73,548,560	

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ANNEX 2 – 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	300,000	-	-	300,000
Buildings and structures	5,000,000	-	-	5,000,000
Transport equipment	5,306,500	-	-	5,306,500
Office equipment, furniture and fittings	2,577,618	-	-	2,577,618
ICT Equipment, Software and Other ICT Assets	1,759,900	-	-	1,759,900
Other Machinery and Equipment	440,380	-	-	440,380
Heritage and cultural assets	15,384,398	-	-	15,384,398
Intangible assets	300,000	-	-	300,000
Total	31,068,796	-	-	31,068,796

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ANNEX 3 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Account number	Bank	Date Account Was Opened	Bank Balance	Bank Balance
				2020/21 (KShs)	2019/20 (KShs)
Shikokho Primary School	00113916696300	Coop Bank	30.11.2011	62,639	4,258
Ikolomani Con. Sports Org.	01134631234000	Coop Bank	13.10.2014	347,519	177,003
Imbale Primary School	01139033603400	Coop Bank	26.10.2012	567,948	-
Lwanaswa Primary School	01139165613000	Coop Bank	25.09.2009	-	12,112
Lirhembe Girls Sec School	01139165613201	Coop Bank	15.09.2009	6,149	6,149
Shitoli Primary School	01139165613900	Coop Bank	05.09.2009	107,068	77,068
Shinyikha Primary School	01139165614301	Coop Bank	16.09.2009	1,027	1,267
Lusui Primary School	01139165623301	Coop Bank	14.01.2016	1,884,327	4,327
Imalaba Primary School	01139165651800	Coop Bank	24.09.2009	769,802	2,069,244
Irechelo Primary School	01139165784802	Coop Bank	16.10.2015	4,858	4,977
Shiseno Primary School	01139165864200	Coop Bank	12.03.2010	42,317	26,267
Ibuka Primary School	01139165864300	Coop Bank	12.03.2010	1,850	1,970
St. Claire's Musoli Girls	01139166104400	Coop Bank	25.08.2010	35,917	36,036
Busilwa Primary School	01139166147700	Coop Bank	21.07.2010	2,862	2,982
Ishianji Primary School	01139166149102	Coop Bank	13.09.2012	36,253	36,253
Lusiola Primary School	01139166445500	Coop Bank	22.09.2010	89,608	3,508
Shirumba Primary School	01139166445900	Coop Bank	22.12.2010	28,372	-
Milimani Primary School	01139166636802	Coop Bank	21.06.2012	2,884	2,884
Bugute Primary School	01139166636902	Coop Bank	29.04.2011	15,287	15,287
Shiduha Secondary School	01139166940000	Coop Bank	25.11.2011	2,266	2,266
Ivole Primary School	01139166940200	Coop Bank	25.11.2011	11,484	12,024
Shiamusinjili Sec School	01139166940600	Coop Bank	25.11.2011	10,440	-
Iguhu Primary School	01139166940801	Coop Bank	06.06.2018	1,060	1,180
Shihalia Primary School	01139166941400	Coop Bank	25.11.2011	2,607	127,728
Shijiko Primary School	01139166941500	Coop Bank	25.11.2011	45,038	6,797
Naliava Primary School	01139166941600	Coop Bank	25.11.2011	541,293	135,966
Shichinji Secondary School	01139166956700	Coop Bank	25.11.2011	40,607	46,687
Musasa Primary School	01139167305100	Coop Bank	22.06.2012	9,291	9,411
Lusui Secondary School	01139167319600	Coop Bank	05.07.2012	839,650	39,650
Shiavihiga Primary School	01139167482700	Coop Bank	09.10.2012	15,730	15,730
Makhokho Secondary Sch	01139167794701	Coop Bank	23.01.2013	-	18,960
Shiveye Primary School	01139167810301	Coop Bank	22.02.2017	1,723	9,622
Lirhembe Friends Sec Sch	01139167913801	Coop Bank	23.04.2018	128,098	11,174
Imbale Secondary School	01139545707600	Coop Bank	18.02.2014	118,578	118,577
Mutaho Girls Sec School	01139631900300	Coop Bank	31.07.2015	900,548	493,719
Ivonda Secondary School	01139631903101	Coop Bank	13.09.2018	18,335	18,335

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PMC	Account number	Bank	Date Account Was Opened	Bank Balance	Bank Balance
				2020/21 (KShs)	2019/20 (KShs)
Shimanyiro Secondary Sch	01139631904100	Coop Bank	04.08.2015	85,507	67,645
Shikokho Secondary School	01139632420100	Coop Bank	29.06.2016	71,021	13,581
Sabane Secondary School	01139632679201	Coop Bank	22.03.2017	73,994	3,472
Ibwali primary School	01139632685700	Coop Bank	27.06.2019	1,081	1,080
Mumbetsa Primary School	01141098419100	Coop Bank	24.10.2014	10,452	130,351
Ishieywe Primary School	01141165613800	Coop Bank	09.07.2018	308,225	308,225
Kasavayi Primary School	01141166149200	Coop Bank	21.11.2017	9,263	9,262
Imulama Primary School	01141167794600	Coop Bank	29.05.2017	1,021,121	1,643
Shiveye Secondary School	01141632536800	Coop Bank	03.11.2016	1,255	701,855
Eregi police station	01141632676200	Coop Bank	26.01.2017	9,340	9,580
Isulu Police Station	01141632693100	Coop Bank	25.01.2017	364	50,235
Lusui Police Station	01141804286000	Coop Bank	04.06.2018	775	775
KMTC Ikolomani Campus	0500278876248	Equity Bank	17.05.2019	9,558	1,007,491
Musoli Mixed Primary Sch	0500278940019	Equity Bank	10.06.2019	22,317	159,760
Matundu Primary School	1101835796	KCB	07.01.2016	1,170,949	69,090
Munyanza Primary School	1101836555	KCB	15.10.2013	52,516	52,516
Iluya Primary School	1106949811	KCB	07.01.2016	1,191	1,191
Madvivini Primary School	1106960017	KCB	07.09.2015	1,425,533	105,575
Imusali Primary School	1106964160	KCB	21.06.2021	6,989	6,989
Imulembo Primary School	1109452772	KCB	29.04.2015	7,536	498,262
Malinya Primary School	1111627223	KCB	17.06.2019	959	1,259
Shikhombelo Primary Sch	1112052747	KCB	24.06.2016	45,779	27,105
Shivagala Secondary School	1133467946	KCB	11.03.2015	5,764	15,370
Lirhembe Primary School	1172709238	KCB	13.12.2016	22,032	52,524
Shimanyiro Primary School	1183075197	KCB	29.06.2020	2,360	40,986
Ikolomani North ACC's O	1259549453	KCB	17.12.2019	-	71,006
Iremele Secondary School	1261771559	KCB	21.07.2020	58,644	-
Kaluni Primary School	1266243895	KCB	20.01.2015	20,113	-
Burendwa Primary School	1271024330	KCB	28.01.2021	249,661	8,975
Shikummu Primary School	1271024845	KCB	03.02.2020	119,329	200,175
Shianjetso Primary School	1271025108	KCB	20.01.2015	2,552,905	2,000,000
Makhokho Primary School	1271025299	KCB	23.04.2020	2,523	938,975
Malinya Primary School 2	1271025434	KCB	06.04.2020	13,684	930,000
Kimingini Primary School	1271025574	KCB	23.04.2020	39,240	927,950
St. Angela Eregi Girls B. Pry	1272134830	KCB	12.03.2020	301	10,427
Mukoyani Primary School	1273405080	KCB	05.02.2021	413,117	938,975

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PMC	Account number	Bank	Date Account Was Opened	Bank Balance	Bank Balance
				2020/21 (KShs)	2019/20 (KShs)
Lwanaswa Police Post	1274816378	KCB	16.07.2020	13,795	-
Iguhu Police Station	1275681565	KCB	10.07.2020	948,824	949,250
Kakamega South DCC's Off	1277505969	KCB	01.09.2021	97,604	-
Imulama Police Post	1280169567	KCB	28.09.2021	13,455	-
Shivagala Primary School	1284103668	KCB	16.03.2021	22,270	-
Bushiangala Secondary Sch	1284393410	KCB	17.03.2021	4,400	-
Shitechia Primary School	1285623754	KCB	30.03.2021	1,869,760	-
TOTAL				17,498,941	13,860,973

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
IKOLOMANI NG-CDF 2019-020/ (19)					
1.0	<p>Unauthorized adjustments on unutilized funds</p> <p>-The Fund had an un-utilized fund balance of KShs. 10,545,344.00, from the previous year, (2018/2019) budget. Even though adjustments totalling the same amount were made, the individual figures for the votes were altered with no explanation as to why this was done.</p>	<p>The management had allocated KShs 1,312,000 in the financial year 2018/2019 for the rehabilitation of the Ikolomani NGCDF office. However, at the end of the financial year, the actual amount utilized was KShs 1,232,760 leaving a balance of KShs 79,240, which had been earlier classified under "Acquisition of Assets". However, in the subsequent financial year of 2019/20, it was utilized under goods and services which necessitated its reclassification. Further, the adjustment on amounts due to other grants & other payments of KShs 200,000 was because during the Financial Year 2019/2020 the management applied for and received approval to reallocate funds from Lidambitsa Market Project which had been classified under others. The reallocation was to Bursary to secondary schools which are</p>	Management	Resolved	N/A

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2.0	<p>Inaccurate disclosure of PMC Account balances -Annex 5 to the financial statements reflects an amount of KShs. 10,923,577.00 and Ksh.4,177,963 on PMC bank account balances for the two consecutive years, 2018/2019 and F/Y 2019/2020 respectively. However, the re-computation procedure performed on the bank balances revealed variances making the accuracy of the disclosures doubtful.</p>	classified under Amounts due to other grants and payments. The error, in addition, was noted by management and the financial statements have been revised and corrected.	Management	Resolved	N/A
3.0	<p>3. None Adherence to Public Sector Accounting Standards Board Reporting Format The management of the Constituency Development Fund did not prepare the financial statements in conformity with the revised financial statement reporting template duly approved by FSASB which requires the numbering of the financial statements to begin with roman numbers from the table of contents to the report of the independent auditors then page 1 to begin from</p>	The error in numbering the pages of financial statements was corrected. The amount of KShs 200,000 for Lidambitsa Market was reallocated to Bursary to secondary schools thus it necessitated its reclassification from "Others" to "amounts due to other grants & other payments".	Management	Resolved	N/A

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	<p>the statement of receipts and payments. The financial statements contain blank entries/ tables of components which contain no account balances. Under annexe 3 on un-utilized funds, an amount of Kshs.200,000 which was disclosed as Lidambitsa market in the financial year 2018/2019 does not reflect in the comparative's column of the financial statements for 2019/2020.</p>		
4.0	<p>Cash and Cash equivalents. It was noted that the cash and cash equivalents balance of Kshs.2,480,835 reflected in the statement of assets and liabilities as of 30 June 2020 contains two stale cheques totalling Kshs.14,000 which are not payable and have not been reversed in the cash book.</p> <p>In the circumstances, it was not possible to ascertain the completeness and accuracy of the cash and cash equivalents balance reflected in the statement of assets and liabilities as of 30 June 2020.</p>	<p>The management took cognizant of the stale cheques and subsequently cancelled the respective cheques and reissued them to other beneficiaries</p>	<p>Management Resolved N/A</p>

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5.0	<p>Other Matter</p> <p>5.1 Budget Performance Under the summary statement of appropriation: recurrent and development combined, the Fund has reported an expenditure of Kshs.74,364,510 against a budgeted amount of Kshs.147,913,068, thereby resulting in a net budget under-absorption of Kshs.73,548,558 representing 49.7% of the budget.</p>	<p>The low utilization of the budgeted funds was due to the delay in the disbursement of funds by the NGCDF Board. Also, the NGCDF could not implement projects as the funds for the projects were received close to the end of the financial year. However, the funds were later released by the NGCDF Board which were utilized and the projects are in various stages of completion.</p>	Management	Resolved	N/A
	<p>5.2 Projects Implementation Status The fund has disbursed a total of Kshs.701,103,235.52 to finance 412 projects between the financial years 2013/2014 to 2019/2020. However, at the time of audit for the financial year ending 30 June 2020, the fund had only completed 5% of the projects, that is 16 Projects amounting to Kshs36,263,080.86.</p>	<p>The Management has reviewed and updated the Project Implementation Status (PIS) report which represents the true position of the status of the projects. In addition, most of the projects have been allocated additional funds in the financial year 2020/2021 which will enable their completion. Besides, management is conscious of the projects that have taken more than three financial years and have committed to allocating additional funds for the completion of the respective projects</p>	Management	Resolved	N/A
6.0	<p>Basis for Conclusion</p> <p>6.1 Projects Verification</p>	<p>Due to the Ministry of Education policy on 100% transition of</p>	Management	Resolved	N/A

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<p>6.1.1 Secondary Schools</p> <p>During audit verification on 25th March 2021, the following observation was made on the various project visited.</p> <ul style="list-style-type: none"> • Mutaho Girls Secondary School; <p>The project received Kshs 1,500,000 paid to vide voucher no 57 dated 07.02.2020 and cheque no 6287 during the year under review. The project entailed the construction of storey classrooms and admin block. However, on physical verification, it was noted that the project has been ongoing since the 2014/2015 financial year an amount of Kshs.15,000,000 has been spent on the project and is still not completed.</p> <ul style="list-style-type: none"> • Lirhembe Friends Secondary <p>The project received Kshs 3,500,000 during the year under review which was disbursed vide payment voucher no. 67 and cheque no. 006301 dated 21/02/2020, and also another payment amounting to Kshs 1,500,000 disbursed vide voucher no 126 and cheque no. 6400 dated</p>	<p>pupils into secondary schools, the management decided to spread the funds allocated to various projects to cover more schools. However, the committee has committed to funding the projects to completion in the current financial year 2020/21 and has allocated adequate funds for their completion</p>			
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	<p>04/06/2020. The project entailed the construction of a Library holding 80 students, 2 classrooms and 4 offices.</p> <p>It was however noted that the Project has been outstanding since the F/Y 2013/2014 with a cumulative amount of Kshs. 12,000,000 has already been spent on the project.</p>		
	<p>6.1.2 Primary schools</p> <p>A review of the project files and physical verification of the projects under the primary schools' category revealed the following position;</p> <p>1. Imulama Primary School received a disbursement of Ksh 3,000,000.00 under the FY 2020/2021 for the Casting of the Suspended Slab, fixing doors & windows, of 8 No. classrooms. However, at the first-floor lintel level, the suspended slab level was done without supporting pillars.</p> <p>2. Musoli Mixed Primary school received a disbursement of KSHs 2,850,000.00 for renovations by re-roofing, re-fixing doors & windows, plastering, and painting a 9No. Classroom to completion. However, renovations and terrazzo were incomplete.</p>	<p>The project was approved by the NGCDF Board to go up to the suspended slab level. However, additional funds in the subsequent financial year of 2020/21 were disbursed and additional works carried out. Nevertheless, the works have been done according to the approved Bill of quantities (B.O.Qs) and plans and the works have been supervised by the County Works Officer.</p>	<p>Management</p> <p>Resolved</p> <p>N/A</p>
		<p>The works were completed by the contractor and all the defects were made good.</p>	<p>Management</p> <p>Resolved</p> <p>N/A</p>

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		Management	Resolved	N/A
<p>3. St. Clares Musoli Girls Primary received a disbursement of Ksh. 1,700,000.00 for Renovations by re-roofing, re-fixing doors & windows, plastering, and painting a 9No. Classroom to completion. However, Only iron sheets were replaced, and re-painting was done.</p>	<p>The renovations were carried out as per the bill of quantities developed and supervised by the Sub County works officer.</p>	Management	Resolved	N/A
<p>4. Shikumu Primary School received a disbursement of KShs. 2,000,000.00 for the construction of 8 No storey Classrooms up to the suspended slab level. However, the Project is on the first-floor pillars level. Suspended slab done without supporting pillars. Pillar sub-structures on the first floor are made using a mixture of D8 & D16 steel rods.</p>	<p>The project was approved by the NGCDF Board to go up to the suspended slab level. However, additional funds in the subsequent financial year of 2020/21 were disbursed and additional works carried out. Nevertheless, the works have been done according to the approved Bill of quantities (B.O,Qs) and plans and the works have been supervised by the County Works Officer.</p>	Management	Resolved	N/A
<p>6.2 Undelivered Strategic Plan Ikolomani NG-CDF incurred an expenditure of Kshs.2,843,334 on the development of the Strategic Plan in the financial year ending 30 June 2020 with the contract being awarded to a local contractor M/s. NC Sevens Ltd. However, it could not be established how the contractor was awarded the contract since no procurement</p>	<p>The committee awarded the consultancy to develop the strategic plan to M/s NC Sevens Ltd through Expression of Interest (EOI). After following all the necessary procurement regulations and procedures. Besides, the consultant delivered the Strategic Plan within the stipulated time and it was adopted by the committee for distribution.</p>	Management	Resolved	N/A



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<p>documents were availed for audit verification. Further, no strategic plan was submitted for audit verification leading to the conclusion that it may not have been delivered</p>	<p>6.3 Irregular Allocation of Bursary</p> <p>NGCDF Ikolomani spent a total of Kshs.3,515,000 on bursary which is 5.1% of the amount received from the NG CDF Board. This is in contravention of the NG CDF Act 2015 and the NG CDF Regulations 2016 which require that not less than 25% of the total allocation should be allocated for bursaries. The needy residents of Ikolomani Constituency may have been denied access to education services due to low disbursement of the Bursary funds.</p>	<p>Management had allocated for the financial year 2019/2020, KShs 21,000,000.00 towards the provision of bursaries to bright and needy children. However, due to the measures put by the Government to prevent the spread of COVID-19 during the financial year under review, which included the closure of learning institutions, the management also suspended the exercise of awarding bursary. Nevertheless, the amount allocated to the bursary was later utilised in the subsequent financial year of 2020/21.</p>	<p>Management</p>	<p>Resolved</p>	<p>N/A</p>
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