


REPUBLIC OF KENYA



REPORT

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING	
DATE: 03 MAR 2022	DAY: Thurs
TABLED BY:	LDM
CLERK-AT THE-TABLE:	C. Ndintu

OF

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
01 APR 2021
RECEIVED

Revised Template 30th June 2020



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1 -3
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN	4 -7
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES	8
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	9
V. STATEMENT OF ASSETS AND LIABILITIES.....	10
VI. STATEMENT OF CASHFLOW	11
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	12-13
VIII BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	14-18
IX. SIGNIFICANT ACCOUNTING POLICIES	19-22
X. NOTES TO THE FINANCIAL STATEMENTS.....	23-44

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Robert M. Kioko
2.	Sub-County Accountant	Muasa Clement Kitua
3.	Chairman NGCDFC	Raphael K. Kongu
4.	Member NGCDFC	Simon Muthiani Tama

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KILOME Constituency Headquarters

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

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

Reports and Financial Statements

For the year ended June 30, 2020

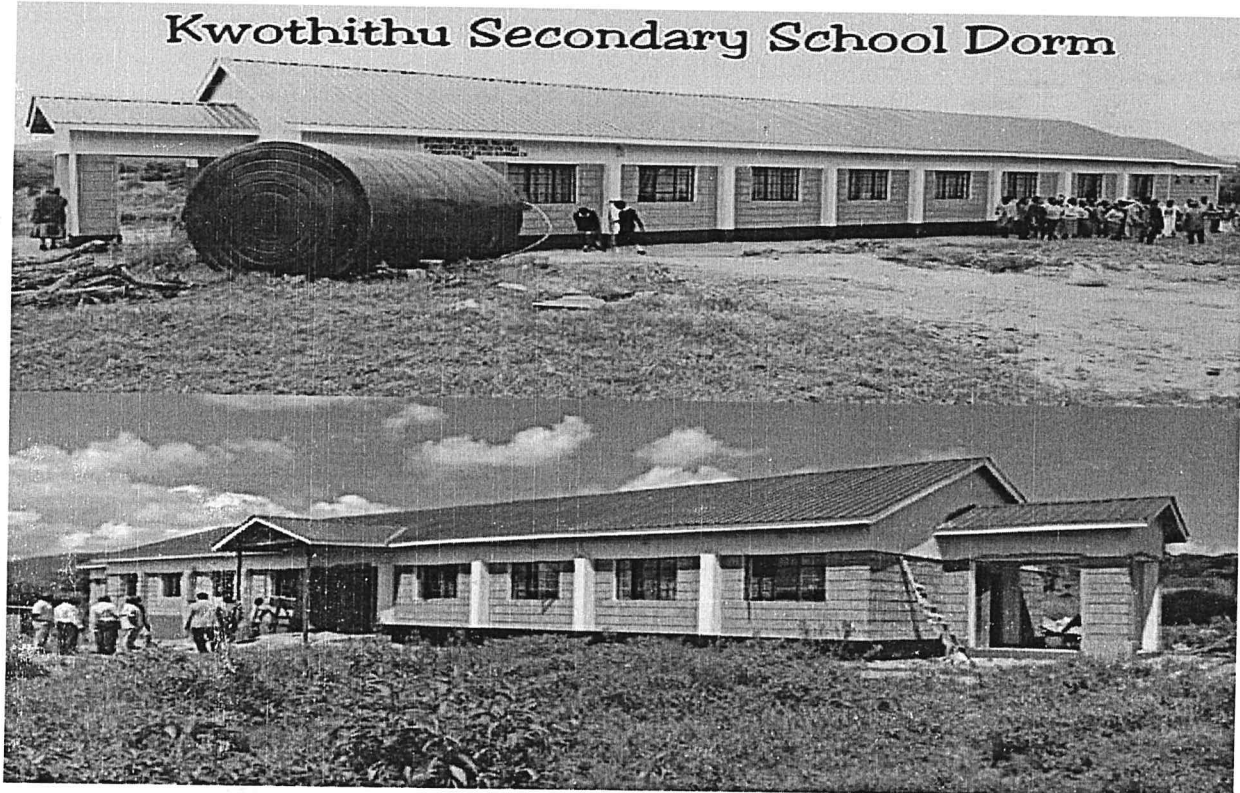
Successful projects undertaken during the year

1. **Project Name:** Kwothithu Secondary School

Project Activity: Construction to completion of a Boys Dormitory with a capacity of 200 students.

Project Status: Complete and in use

Photo: Annexed



2. **Project Name:** AIC Matiani Girls Secondary School

Project Activity: Construction to completion of a Girls Dormitory with a capacity of 200 students.

Project Status: Complete and in use

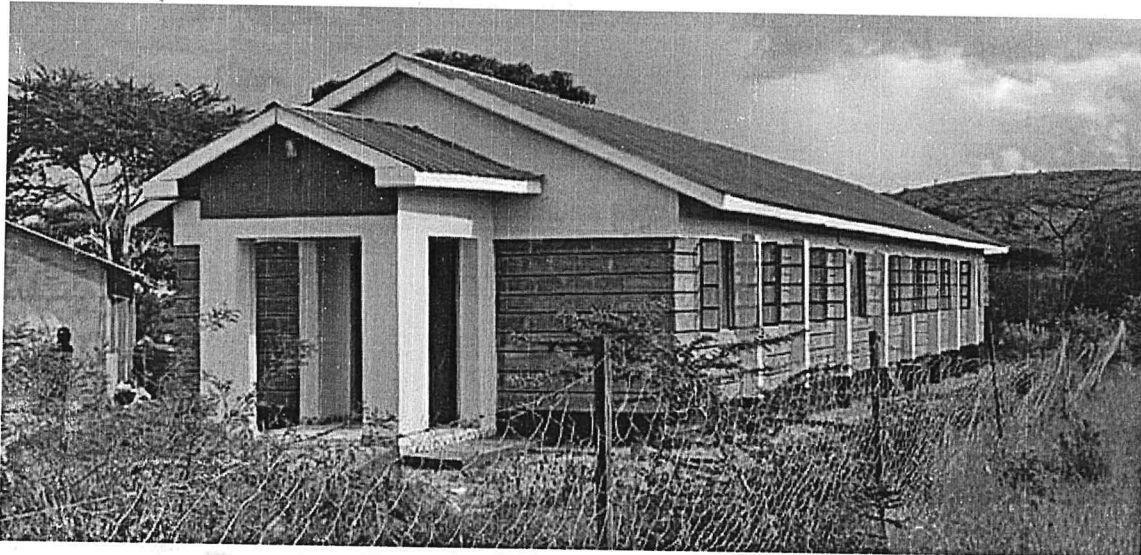
Photo: Annexed



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

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

3. **Project Name:** Muani Secondary School
Project Activity: Construction to completion of a Boys Dormitory with a capacity of 200 students.
Project Status: Complete and in use
Photo: Annexed



Emerging issues related to the CDF,

- The shift of some functions formerly funded by the CDF, being devolved to the County Govt i.e. Water, Roads and Health Sectors, was a very untimely idea though a relief to the Fund, since they took the largest share of the Constituency total allocation. Several projects especially water projects that were still ongoing by time of devolution came to a standstill to date. The NG-CDF Kilome therefore requests the NG-CDF Board to consider funding the incomplete projects to aid the suffering communities, who have no access of clean water.

Implementation challenges and recommended way forward.

- The break-out of Covid-19 pandemic affected timely implementation of several projects.
- The NG-CDFC lays blame of late implementation of Public funds to the NG-CDF Board, who overtime have disbursed development funds late on closure of the subsequent Financial Year. Hopefully, in the future the NG-CDF Board shall release development funds right on time and hence enable timely implementation of scheduled projects.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KILOME CONSTITUENCY
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For the year ended June 30, 2020**

Finally, I now forward the NG-Kilome Financial Statements for FY 2019/2020 and appreciate the inputs of the NG-CDF Board in all aspects towards achieving our mission. It is through the efforts of teamwork that these Financial Statement have been a success.

Sign



**CHAIRMAN NGCDF COMMITTEE
RAPHAEL K. KONGU**

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

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-KILOME Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KILOME Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KILOME Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

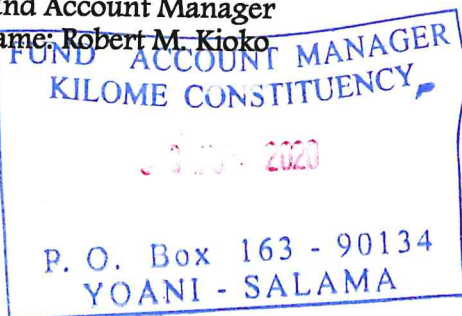
The Accounting Officer in charge of the NGCDF-KILOME Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-KILOME Constituency financial statements were approved and signed by the Accounting Officer on 30TH June 2020.



Fund Account Manager
Name: Robert M. Kioko

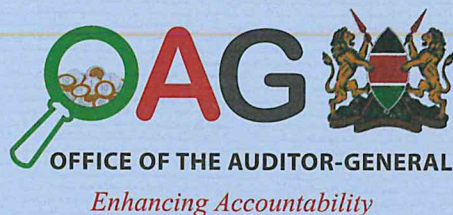


Sub-County Accountant
Name: Muasa Clement Kitua
ICPAK Member Number:



REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kilome Constituency set out on pages 9 to 44, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kilome Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Bank Balances

The statement of assets and liabilities reflects Kshs.26,939,375 in respect of bank balances as disclosed in Note 10A to the financial statements. A review of the bank reconciliation statements provided in its support revealed that there were unrepresented cheques totalling Kshs.8,049,464 of which cheques worth Kshs.300,500 were stale as at 30 June, 2020. No explanation was provided for failure to write back the stale cheques into the cashbook.

Consequently, bank balance of Kshs.26,939,375 is understated by Kshs.300,500 in stale cheques.

2.0 Unsupported Bursary Awards

The statement of receipts and payments reflect a balance of Kshs.35,508,421 for other grants and transfers as disclosed in Note 7 to the financial statements. Included in the expenditure is the amounts of Kshs.12,933,093, Kshs.7,336,700 and Kshs.209,030 in respect to bursaries for secondary schools, tertiary institutions and special schools respectively all totalling Kshs.20,478,823. The following anomalies were noted:

- i. Bursaries disbursement totaling Kshs.1,531,136 were not adequately supported.
- ii. Details of all the persons who applied for bursaries, successful applicants, amounts awarded to each beneficiary and their respective institutions were not provided for audit verification.
- iii. Management did not present for audit the approved criteria for awarding of bursaries. In addition, review of committee minutes dated 1 April, 2019 revealed that the Committee unanimously agreed that University and College students were to be awarded bursaries of Kshs.6,000 and Kshs.3,000 per student respectively. However, examination of payment vouchers revealed that these guidelines were not followed in the awards.

In view of the foregoing, it has not been possible to ascertain the accuracy, completeness and validity of bursaries payment for the year amounting to Kshs.20,478,823 and whether awards were to needy and deserving applicants determined in an open and transparent process.

3.0 Errors in the Statement of Appropriation

The summary statement of appropriation: recurrent and development combined as at 30 June, 2020 reflects a figure of Kshs.62,156,708 as the budget utilization difference in receipts instead of Kshs.70,636,257 derived on re-computation as the difference between final receipts budget of Kshs.187,646,315 and actual receipts on comparable basis of Kshs.117,010,058 resulting in unexplained difference of Kshs.8,479,549.

Consequently, the summary statement of appropriation does not reflect the accurate and correct position on budget utilization for the year ended 30 June, 2020.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.187,646,315 and Kshs.117,010,058 respectively resulting to an under funding of Kshs.70,636,257 or 38% of the budget.

Similarly, the actual expenditure reflects a balance of Kshs.98,550,232 against an approved budget of Kshs.196,125,863 resulting to an under-expenditure of Kshs.97,575,631 or 50% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the Citizens.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Project Implementation Status

Scrutiny of project implementation status revealed that during the year, Kshs.129,669,482 was allocated for implementation of seventy-six (76) projects out of which sixty-five (65) projects worth Kshs.74,707,804 were completed while the remaining eleven (11) projects with combined allocations of Kshs.54,961,678 were still on-going. No satisfactory explanation was provided for the delay in implementation of the projects.

2.0 Irregularities in Projects Procurement

A review of the procurement documents for projects implemented by Projects Management Committees (PMC) revealed the following anomalies:

Project	Activities	Amount (Kshs.)	Observations
Muua Police Post	Construction of police camp	1,500,000	-Contractor quoted Kshs.1,310,040 as per evaluation minute dated 23 July, 2020, but was awarded at a contract sum of Kshs.2,000,000. In addition, it was noted that the Contractor was paid a total of Kshs.1,800,000.

Project	Activities	Amount (Kshs.)	Observations
			-Completion certificate was not provided for audit.
Kiimakiu Chief Camp	Construction of chief's office to completion	1500,000	-Contractor quoted Kshs.1,279,710 as per evaluation minute dated 23/07/2020 but was awarded at Kshs.1,500,000. -The contract between PMC and the Contractor was not signed.
Kilome Environment SHG	Construction of Kwa Muvai and Kwa Susu Gabions	2,000,000	-This awarded at a contract sum of Kshs.2,000,000 as per notification letter dated 03 February, 2020. However, the contractor was paid an amount of Kshs.2,500,000 thus an overpayment.

In the circumstances, value for money for the expenditure on projects worth Kshs.5,000,000 for the year ended 30 June, 2020 could not be confirmed.

3.0 Failure to Report Emergency Projects

The statement of receipts and payments reflects a balance of Kshs.35,508,421 for other grants and transfers and as disclosed in Note 7 to the financial statements which includes Kshs.2,884,890 for emergency projects. However, Fund Management did not provide evidence to show that the emergency projects were reported to the Board as required under Section 20(2) of the National Government Constituencies Development Fund (Regulations), 2016.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance section of

my report, 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

Lack of a Risk Management Policy, Disaster Recovery/Business Continuity Plan

An audit review revealed that the Fund did not have in place an approved risk management policy and a disaster recovery and business continuity plan and therefore lacks a blue print for identifying, preventing and mitigating against fraud and operational risks to ensure that operations are not interrupted in case of a disaster.

In the circumstances, the Fund is in breach of the provisions of Section 165 (a) and (b) of the Public Finance Management (National Government) Regulations, 2015.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with 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

09 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KILOME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

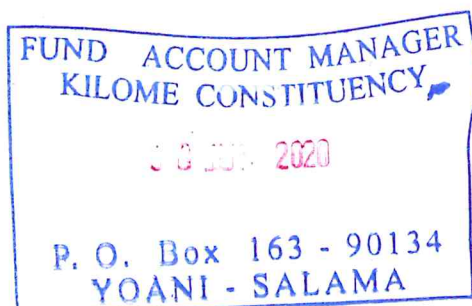
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
RECEIPTS			
Transfers from NGCDF board	1	117,010,058	74,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		117,010,058	74,784,483
PAYMENTS			
Compensation of employees	4	1,633,126	1,395,748
Use of goods and services	5	8,543,685	9,102,652
Transfers to Other Government Units	6	52,865,000	28,220,417
Other grants and transfers	7	35,508,421	43,771,727
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		98,550,232	82,490,544
SURPLUS/(DEFICIT)		18,459,826	(7,706,061)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 30TH June, 2019 and signed by:



Fund Account Manager
Name: Robert M. Kioko



Sub-County Accountant
Name: Muasa Clement Kitua
ICPAK Member Number:



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

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	26,939,375	8,479,549
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		26,939,375	8,479,549
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		26,939,375	8,479,549
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	13	8,479,549	16,185,609
Surplus/Deficit for the year		18,459,826	(7,706,061)
Prior year adjustments	14		
NET FINANCIAL POSITION		26,939,375	8,479,548

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 30TH June, 2019 and signed by:



Fund Account Manager
Name: Robert M. Kioko

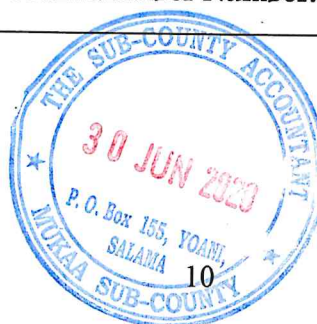


Sub-County Accountant
Name: Muasa Clement Kitua
ICPAK Member Number:

FUND ACCOUNT MANAGER
KILOME CONSTITUENCY

30 JUN 2020

P. O. Box 163 - 90134
YOANI - SALAMA



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

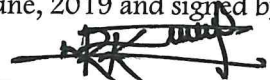
Reports and Financial Statements

For the year ended June 30, 2020

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2019 - 2020	2018 - 2019
Receipts			
Transfers from NGCDF Board	1	117,010,058	74,784,483
Other Receipts	3	-	-
Total receipts		117,010,058	74,784,483
Payments			
Compensation of Employees	4	1,633,126	1,395,748
Use of goods and services	5	8,543,685	9,102,652
Transfers to Other Government Units	6	52,865,000	28,220,417
Other grants and transfers	7	35,508,421	43,771,727
Other Payments	9	-	-
Total payments		98,550,232	82,490,544
Total Receipts Less Total Payments		18,459,826	(7,706,061)
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		-	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		18,459,826	(7,706,061)
Cash and cash equivalent at BEGINNING of the year	13	8,479,549	16,185,609
Cash and cash equivalent at END of the year		26,939,375	8,479,548

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KILOME Constituency financial statements were approved on 30TH June, 2019 and signed by:

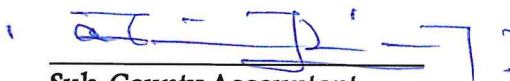

Fund Account Manager

Name: Robert M. Kioko

FUND ACCOUNT MANAGER
KILOME CONSTITUENCY

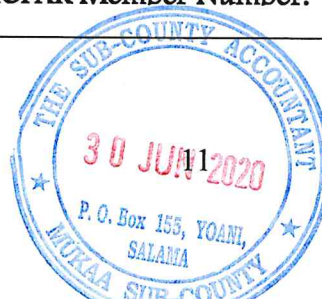
30 JUN 2020

P. O. Box 163 - 90134
YOANI - SALAMA


Sub-County Accountant

Name: Muasa Clement Kitua

ICPAK Member Number:



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

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	130,984,748.96	56,661,566.00	187,646,314.96	117,010,058.00	62,156,707.96	67%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	130,984,748.96	56,661,566.00	187,646,314.96	117,010,058.00	62,156,707.96	67%
PAYMENTS						
Compensation of Employees	1,970,000.00	1,418,852.00	3,388,852.00	1,633,126.00	1,755,726.00	48%
Use of goods and services	10,393,095.17	188,102.00	10,581,197.17	8,543,685.00	2,037,512.17	81%
Transfers to Other Government Units	54,350,000.00	51,578,146.00	105,928,146.00	52,865,000.00	52,778,256.00	50%
Other grants and transfers	64,271,653.79	11,956,014.00	76,227,667.79	35,508,421.00	41,004,136.79	46%
Acquisition of Assets						
Other Payments						
TOTAL	130,984,748.96	65,141,114.00	196,125,862.96	98,550,232.00	97,575,630.96	50%

Commentary on significant underutilization (below 90% of utilization)

- v. **Compensation of Employees**-Performed at 48% - This is a recurrent budget catering for NG-CDFC staff salaries and Staff Monthly NSSF, NHIF dues.
- vi. **Use of goods and services** – Posted an overall performance of 81%, Being an Administration Acc. Catering for general Office operation, NG-CDFC / PMC Trainings and NG-CDFC Meeting allowances.
- vii. **Transfer to other Government Units** posted 50% performance. This was noted as a great improvement compared to the last financial years' which performed at 35%. Disbursement of development funds was on time and hence projects were also implemented on time during the year.
- viii. **Other Grants and Transfers** – performed at 47% which was noted to be slightly above average. Projects under this category involves allocation and awarding of Bursaries to needy students and a few development projects. Bursaries were prioritized during the Financial Year and hence posting the high performance of all. Other projects falling under this category were however delayed since they require Proper Procurement Procedures that MUST be undertaken before payment and implementation, hence by close of the Financial Year, some processes hadn't been concluded.

Changes between the original and final budget

- Variations noted between the Original and Final Budget are as a result of Ksh. 56,661,566.00 which was noted as unrealized receipts of FY 2018/19. The Closing Bal for FY 2018/19 was Ksh. 8,479,549 and reflects as the Opening Bal. for FY 2019/20.

The NGCDF-KILOME Constituency financial statements were approved on 30TH June, 2020 and signed by:



Fund Account Manager
Name: Robert M. Kioko

FUND ACCOUNT MANAGER
KILOME CONSTITUENCY
30 JUN 2020
P. O. Box 163 - 90134
YOANI - SALAMA



Sub-County Accountant
Name: Muasa Clement Kitua
ICPAK Member Number: _____

THE SUB-COUNTY ACCOUNTANT
30 JUN 2020
P. O. Box 155, YOANI,
SALAMA
MOROGORO SUB-COUNTY

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

LOCAL GOVERNMENT DEVELOPMENT FUND (NGCDF) – KILOME CONSTITUENCY

II. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
	Kshs		Kshs	Kshs	
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,870,000.00	1,418,852.00	3,288,852.00	1,633,126.00	1,655,726.00
1.2 Committee allowances	3,092,063.45		3,092,063.45	2,166,241.00	925,822.45
1.3 Use of goods and services	3,180,000.00	188,102.00	3,368,102.00	4,105,500.00	(737,398.00)
Sub-Total	8,142,063.45	1,606,954.00	9,749,017.45	7,904,867.00	1,844,150.45
2.0 Monitoring and evaluation					
2.1 Capacity building	1,221,031.72	-	1,221,031.72	566,444.00	654,587.72
2.2 Committee allowances	1,900,000.00	-	1,900,000.00	896,000.00	1,004,000.00
2.3 Use of goods and services	1,000,000.00	-	1,000,000.00	809,500.00	190,500.00
Sub-Total	4,121,031.72	-	4,121,031.72	2,271,944.00	1,849,087.72
3.0 Emergency					
3.1 Emergency Projects	7,198,241.38	-	7,198,241.38	2,884,890.00	4,313,351.38
Sub-Total	7,198,241.38	-	7,198,241.38	2,884,890.00	4,313,351.38
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	30,000,000.00	-	30,000,000.00	12,933,093.00	17,066,907.00
4.3 Secondary Schools	-	5,000,000.00	5,000,000.00	-	5,000,000.00
4.4 Tertiary Institutions	15,078,703.45	-	15,078,703.45	9,245,023.00	5,833,680.45
4.5 Tertiary Institutions B/F	-	1,956,014.00	1,956,014.00	-	1,956,014.00
4.6 Special Schools	3,000,000.00	-	3,000,000.00	209,030.00	2,790,970.00
4.7 Social Security	100,000.00	-	100,000.00	91,677.00	8,323.00
Sub-Total	48,178,703.45	6,956,014.00	55,134,717.45	22,478,823.00	32,655,894.45
5.0 Sports					
5.1 bal b/f	-	-	-	-	-
5.2 Sports Activities	2,747,354.48	-	2,747,354.48	4,497,354.00	(1,749,999.52)
Sub-Total	2,747,354.48	-	2,747,354.48	4,497,354.00	(1,749,999.52)
6.0 Environment					
6.1 Balance b/f	-	-	-	-	-
Kwamenya River	950,000.00	-	950,000.00	950,000.00	-
Muvai River	950,000.00	-	950,000.00	950,000.00	-
Kwakyai River	847,354.48	-	847,354.48	747,354.00	100,000.48

MAHANGI GOVERNMENT CONSULTANCIES DEVELOPMENT FUND (NGCDF) – KILOME CONSILIENCY

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

Sub-Total	2,747,354.48	2,747,354.48	2,647,354.00	100,000.48
7.0 Primary Schools Projects				
Ujini Pr. School	700,000.00	700,000.00	700,000.00	-
Mawani Pr. Sch.	2,000,000.00	2,265,000.00	2,265,000.00	-
Kamuthini Primary	500,000.00	500,000.00	500,000.00	-
Nduluni Pr. School	500,000.00	500,000.00	500,000.00	-
Mbondoni Pr. Sch	500,000.00	500,000.00	500,000.00	-
Kaluli Pr. School	2,000,000.00	2,000,000.00	2,000,000.00	-
Kitaingo Pr. School	-	170,000.00	170,000.00	-
Sevens Sai Dhara (Tanks)	-	765,000.00	765,000.00	-
Ndalani Pr. School	500,000.00	500,000.00	500,000.00	-
Muangini Primary School	-	500,000.00	500,000.00	500,000.00
Chief Kiamba Primary School	-	500,000.00	500,000.00	500,000.00
Wathuni Primary School	-	500,000.00	500,000.00	500,000.00
Masokani Primary School	-	1,000,000.00	1,000,000.00	1,000,000.00
Kwambumbu Primary School	-	1,000,000.00	1,000,000.00	1,000,000.00
Mbini Primary School	-	2,400,000.00	2,400,000.00	2,400,000.00
Nduluni Primary School	-	500,000.00	500,000.00	500,000.00
Isika Pri. School	500,000.00	500,000.00	500,000.00	-
Muangini Pr. School	500,000.00	500,000.00	500,000.00	-
Kea Primary School	500,000.00	500,000.00	500,000.00	-
Kilia Primary School	500,000.00	500,000.00	500,000.00	-
Kwamalelu Primary School	500,000.00	500,000.00	500,000.00	-
Mwanyambevo Primary School	500,000.00	500,000.00	500,000.00	-
Mutkaa Primary School	150,000.00	150,000.00	150,000.00	-
Isika Primary School	-	500,000.00	500,000.00	500,000.00
Kwambotee Primary School	-	500,000.00	500,000.00	500,000.00
Ndalani Primary School	-	500,000.00	500,000.00	500,000.00
Laka Primary School	-	700,000.00	700,000.00	700,000.00
Kalanzoni Primary School	-	1,000,000.00	1,000,000.00	1,000,000.00
Mbondoni Primary School	-	500,000.00	500,000.00	500,000.00
Mawani Primary School	-	2,000,000.00	2,000,000.00	2,000,000.00
Kavuko Primary School	-	100,000.00	100,000.00	100,000.00
Kitaingo Primary School	-	150,000.00	150,000.00	150,000.00
Ndalani Primary School	-	500,000.00	500,000.00	500,000.00
Nziri Primary School	-	700,000.00	700,000.00	700,000.00

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

Kalanzoni Primary School	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Mbondoni Primary School	-	500,000.00	500,000.00	-	500,000.00	-	500,000.00
Mawani Primary School	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Mbyani Primary School	-	500,000.00	500,000.00	-	500,000.00	-	500,000.00
Kitonguni Primary School	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
Kitiwo Pr. School	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Kathungu Pr	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Kiongwani Pr, School	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Kathii Pr. School	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Masive Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Maiani Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Lumu Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Kaluli Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Kilome S.A Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Kwambeu Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Kwakatia Primary School	-	100,000.00	100,000.00	-	100,000.00	-	100,000.00
Mbiini Pr. School	-	2,400,000.00	2,400,000.00	-	2,400,000.00	-	-
Chief Kiamba Pr.	500,000.00	-	500,000.00	-	500,000.00	-	-
Mbyani Pr. School	500,000.00	-	500,000.00	-	500,000.00	-	-
Masokani Pri	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
retention b//f	-	-	-	-	465,000.00	-	(465,000.00)
Sub-Total	15,850,000.00	22,850,000.00	38,700,000.00	19,915,000.00	18,785,000.00		
8.0 Secondary Schools Projects							
SA Kilome Sec	500,000.00	-	500,000.00	-	500,000.00	-	-
ABC Ngaamba Sec	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
ABC Maiani	500,000.00	-	500,000.00	-	500,000.00	-	-
St. Regina Kiou	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
ABC Matiani Girls Sec	4,000,000.00	-	4,000,000.00	-	4,000,000.00	-	-
Kilome SA Sec School	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Nduluni Sec	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
SA Maiani Sec	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Kiu Sec	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-
Masokani Sec	500,000.00	-	500,000.00	-	500,000.00	-	-
Mukaa Girls	3,000,000.00	1,000,000.00	4,000,000.00	-	1,000,000.00	-	3,000,000.00
Kwothithu Sec	3,000,000.00	-	3,000,000.00	-	3,000,000.00	-	-
Kiongwani Boys Sec	1,000,000.00	-	1,000,000.00	-	1,000,000.00	-	-

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

Kitaingo Sec					500,000.00	500,000.00			
Kwothithu Sec		1,000,000.00					1,000,000.00		
Enguli Secondary School					500,000.00				500,000.00
Kayata Girls Secondary School					2,400,000.00				2,400,000.00
St. Regina Kiou Secondary School					1,000,000.00				1,000,000.00
Muani Secondary School					3,000,000.00				3,000,000.00
Kamuthini Secondary School					1,000,000.00				1,000,000.00
S.A Maiani Girls Secondary School					1,000,000.00				1,000,000.00
Ngaamba Secondary School					1,000,000.00				1,000,000.00
Kiu Secondary School					1,000,000.00				1,000,000.00
Matiani Girls Secondary School					4,000,000.00				4,000,000.00
Kitaingo Secondary School					2,000,000.00				2,000,000.00
Bishop Ngala Secondary School					100,000.00				100,000.00
ABC Muua Secondary School					278,146.00			450,000.00	(171,854.00)
Kwothithu Secondary School					3,000,000.00				3,000,000.00
St. Regina Kiou Secondary School					1,000,000.00				1,000,000.00
Muani Secondary School					3,000,000.00				3,000,000.00
Kamuthini Secondary School					1,000,000.00				1,000,000.00
Kiongwani Boys Secondary School					1,000,000.00				1,000,000.00
Kasikeu Boys Secondary School									3,000,000.00
Mbini Secondary School									
Mukaa Boys Secondary School									
Uthini Girls Secondary School									
Kitaingo Secondary School									
Muani Secondary School									
ABC Muua Secondary School									
Masokani Secondary School									
Kilome S.A Secondary School									
Kwakiketi Secondary School									
ACK St. Stephen's Kima Secondary School									
Kiu Secondary School									
8.22 retention b/f									
Sub-Total					28,728,146.00			67,228,146.00	34,278,146.00
9.0 TVET Institutions									
Kilome Technical Training Institute									
9.1 balances b/f									

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

10.0 Security Projects								
Sultan Hamud Police Post	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00	
Ngaamba Chief's Office	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00	
Kasikeu Chief's Office	500,000.00	-	500,000.00	-	500,000.00	-	500,000.00	
Malii Police Station	2,000,000.00		2,000,000.00		2,000,000.00		2,000,000.00	
Muua AP Camp		2,000,000.00	2,000,000.00		2,000,000.00	1,500,000.00	500,000.00	
Malii AP Camp		1,500,000.00	1,500,000.00		1,500,000.00		1,500,000.00	
Kimakui AP Camp		1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	-	
10.11 retention b/f								
Sub-Total	3,500,000.00	5,000,000.00	8,500,000.00		8,500,000.00	3,000,000.00	5,500,000.00	
11.0 Acquisition of assets								
11.2 Purchase of furniture and equipment								
11.3 Purchase of computers								
Sub-Total								
12.0 ROADS								
12.1								
13.0 Others								
13.1 ICT HUB								
13.2 Strategic Plan								
13.3 Social hall								
Sub-Total								
GRAND TOTALS	130,984,748.96	65,141,114.00	196,125,862.96		196,125,862.96	98,550,232.00	97,575,630.96	

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

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

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
	1	<i>A896908</i>	22,405,173
	2	<i>B005047</i>	11,379,310.35
	3	<i>B030329</i>	10,000,000
	4	<i>B006386</i>	7,000,000
	5	<i>B030443</i>	13,000,000
	6	<i>A699132</i>	11,000,000
	1	<i>B047218</i>	49,010,058.00
	2	<i>B047469</i>	4,000,000.00
	3	<i>B041477</i>	20,000,000.00
	4	<i>B047926</i>	6,000,000.00
	5	<i>B049315</i>	15,000,000.00
	6	<i>B104340</i>	23,000,000.00
TOTAL		117,010,058	74,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of contractual employees	1,541,449	1,298,866
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity – paid	-	-
- accrued	-	-
Other personnel payments (NSSF)	91,677.00	96,882.00
Total	1,633,126	1,395,748

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	3,027,335	4,254,598
Utilities, supplies and services	-	-
Communication, supplies and services	-	9,450
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	601,350	1,453,389
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	4,915,000	2,840,215
Other operating expenses (Fuel)	-	545,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	8,543,685	9,102,652

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020 Kshs	2018-2019 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	19,915,000.00	17,293,390.00
Transfers to secondary schools (see attached list)	32,950,000.00	10,927,027
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	52,865,000	28,220,417

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020 Kshs	2018-2019 Kshs
Bursary – secondary schools (see attached list)	12,933,093.00	32,419,921.00
Bursary – tertiary institutions (see attached list)	7,336,700	7,835,100
Bursary – special schools (see attached list)	209,030	685,956
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	3,000,000	250,000
Sports projects (see attached list)	4,497,354.00	950,000.00
Environment projects (see attached list)	4,647,354.00	900,000.00
Emergency projects (see attached list)	2,884,890.00	730,750.00
Total	35,508,521	43,771,727

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
ICT Hub	-	-
Specify	-	-
Specify	-	-
	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank</i>	26,939,375.00	8,479,549.00
<i>Account No. 1124880895</i>		
Total	26,939,375.00	8,479,549.00
10B: CASH IN HAND		
Location 1	~	~
Location 2	~	~
Location 3	~	~
Other Locations (<i>specify</i>)	~	~
Total	~	~
<i>[Provide cash count certificates for each]</i>		

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	~	~
Supplier 2	~	~
Supplier 3	~	~
Total	~	~

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	~	~
Name 2	~	~
Name 3	~	~
Add as appropriate		
Total	~	~

[Provide short appropriate explanations as necessary]

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

13. BALANCES BROUGHT FORWARD

	2019-2020 Kshs	2018-2019 Kshs
Bank accounts	8,479,549	16,185,609
Cash in hand	~	~
Imprest	~	~
Total	8,479,549	16,185,609

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2019-2020 Kshs	2018-2019 Kshs
Bank accounts	~	~
Cash in hand	~	~
Imprest	~	~
Total	~	~

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020 Kshs	2018-2019 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,755,726	1,418,852
Use of goods and services	2,037,512	188,102
Amounts due to other Government entities (see attached list)	52,778,256	51,578,146
Amounts due to other grants and other transfers (see attached list)	41,004,135	11,956,014
Acquisition of assets	-	-
Others (Specify)	-	-
	97,575,629.00	65,141,114

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)		-
	1,575,564.87	-

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings	-	-	-	-	N/A
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total	-	-	-	-	N/A
Construction of civil works	-	-	-	-	
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total	-	-	-	-	N/A
Supply of goods	-	-	-	-	
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total	-	-	-	-	N/A
Supply of services	-	-	-	-	
10.	-	-	-	-	
11.	-	-	-	-	
12.	-	-	-	-	
Sub-Total	-	-	-	-	
Grand Total	-	-	-	-	

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.	-	-	-	-	-	N/A
2.	-	-	-	-	-	
3.	-	-	-	-	-	
Sub-Total						N/A
Middle Management						
4.	-	-	-	-	-	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
Sub-Total						N/A
Unionisable Employees						
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total						N/A
Others (specify)						
10.	-	-	-	-	-	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KILOME CONSTITUENCY

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

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2019/20	2018/19	
Compensation of employees	Payment of staff salaries and PAYE, NSSF, NHIF.	1,755,726		Re-curent Admin Vote.
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, Telephone, travel and subsistence, Office Newspapers, Office Tea, e.t.c	2,037,512.00		Re-curent Admin Vote.
<i>Sub-Total</i>		3,793,238.00	1,606,954.00	
Amounts due to other Government entities				
Kayata Girls Secondary School	Construction of a dormitory – Foundation, Walling (Phase 1 funding)	1,000,000.00		Project awaiting approval from NG-CDF Board
Kasikeu Boys Secondary School	Construction of a modern dormitory to completion (Complete With Washrooms and Matron Room). Dormitory estimated Capacity-200 Students.	3,000,000.00		Funds were not received by close of Financial Year.
Mukaa Boys Secondary School	Construction of a modern dormitory to completion (Complete With Washrooms and Matron Room). Dormitory estimated Capacity-200 Students.	3,000,000.00		Funds were not received by close of Financial Year.
Kayata Girls Secondary School	Completion of a Girls Dormitory – Roofing, Fitting of Doors/Windows, Flooring, Plastering, Painting and General finishing. Dormitory estimated Capacity is 200 Students.	3,000,000.00		Project awaiting approval from NG-CDF Board

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KILOME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Uthini Girls Secondary School	Completion of a Girls Dormitory – Flooring, Plastering, Painting and General finishing (Project started by BOM/PTA). Dormitory estimated Capacity-200 Students.	500,000.00	Funds were not received by close of Financial Year.
S.A Maiani Girls Secondary School	Renovation of 2 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00	Funds were not received by close of Financial Year.
Kiimakui Secondary School	Completion of a Dormitory – Roofing, Fitting of Doors/Windows, Plastering, Flooring, Painting and General finishing (Project started by BOM/PTA). Dormitory estimated Capacity-200 Students.	2,000,000.00	Funds were not received by close of Financial Year.
Kiu Secondary School	Construction of a Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
AIC Nyayo Girls Secondary School	Construction of a Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
St. Martin Depores Secondary School	Renovation of 4 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00	Funds were not received by close of Financial Year.
Mt. Carmel Girls Secondary School	Construction of a Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
Kiongwani Boys Secondary School	Completion of a storey Building – Roofing, Fitting of Doors & Windows, Plastering, Flooring and General finishing. Project started by School BOM/PTA.	1,000,000.00	Funds were not received by close of Financial Year.
Kwothithu Secondary School	Construction of a dormitory to completion.	3,000,000.00	Funds were not received by close of Financial Year.

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

Kasikeu Girls Secondary School	Completion of a Storey Building housing Admin Block and Classrooms-Flooring and plastering.	500,000.00	Funds were not received by close of Financial Year.
Mukaa Boys Secondary School	Construction of an underground Water Tank with a capacity to store 150m ³ (150,000Ltrs) of rain harvested water.	3,000,000.00	Funds were not received by close of Financial Year.
Kitaingo Secondary School	Completion of a storey Building – Construction of 1 st Floor walling, Roofing and finishing. Project started by School BOM/PTA.	2,000,000.00	Funds were not received by close of Financial Year.
Kamuthini Secondary School	Construction of 1 Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
St. Regina Kiou Secondary School	Construction of 1 Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
Kilome Technical Training Institute	Purchase land (5 Hectares @ Ksh. 600,000.00) for construction of Kilome Technical Training Institute, a modern T-VET Centre for training of Technical courses.	3,000,000.00	Funds were not received by close of Financial Year.
Muangini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00	Funds were not received by close of Financial Year.
Chief Kiamba Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00	Funds were not received by close of Financial Year.
Wathini Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00	Funds were not received by close of Financial Year.

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

Masokani Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00	Funds were not received by close of Financial Year.
Kwambumbu Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00	Funds were not received by close of Financial Year.
Mbiini Primary School	Construction of a dormitory to completion.	2,400,000.00	Funds were not received by close of Financial Year.
Kitivo Primary School	Construction of 1 Classroom to completion.	1,000,000.00	Funds were not received by close of Financial Year.
Nduluni Primary School	Construction of a 8-Door Toilet Block to completion.	500,000.00	Funds were not received by close of Financial Year.
Isika Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00	Funds were not received by close of Financial Year.
Uvunye Primary School	Construction of a 8-Door Toilet Block to completion.	500,000.00	Funds were not received by close of Financial Year.
Kaluli Primary School	Construction of 2 Classroom to completion.	2,000,000.00	Funds were not received by close of Financial Year.
Ndalani Primary School	Completion of Construction of 1 classroom i.e. Roofing, Fitting of doors and windows, Flooring, plastering and finishing.	500,000.00	Funds were not received by close of Financial Year.
Ujimi Primary School	Completion of Construction of 1 classroom Fitting of doors and windows, Flooring, plastering and finishing.	700,000.00	Funds were not received by close of Financial Year.
Kalanzoni Primary School	Construction of 1 Classroom - Foundation, walling (Phase 1 funding)	500,000.00	Funds were not received by close of Financial Year.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KILOME CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Mbondoni Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Mbyani Primary School	Renovation of 2 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	500,000.00		Funds were not received by close of Financial Year.
Kitonguni Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Masive Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Maiani Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Lumu Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kaluli Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kilome S.A Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kwambeu Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	378,256.00		Funds were not received by close of Financial Year.
Kwakatia Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.
Kavuko Primary School	Purchase of 10,000 Ltrs Water Reservoir Tank, Transports and Installation at the school.	100,000.00		Funds were not received by close of Financial Year.

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

Kitaingo Primary School	Purchase of 100 New School Desks (Ksh. 100,000.00) and 50 Lockers (Ksh. 50,000.00) for use by pupils.	100,000.00		Funds were not received by close of Financial Year.
Enzai Primary School	Construction of a Classroom to completion.	1,000,000.00		Funds were not received by close of Financial Year.
Kwambeu Primary School	Renovation of 4 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Kyunguni Primary School	Renovation of 4 classrooms to completion - Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Kiongwani Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Kitivo Primary School	Construction of 1 Classroom to completion.	1,000,000.00		Funds were not received by close of Financial Year.
Kathii Primary School	Renovation of 4 classrooms i.e. Re-roofing, Door and window fitting, Flooring, Plastering and Re-painting.	1,000,000.00		Funds were not received by close of Financial Year.
Sub-Total		52,778,256	57,814,651	Funds were not received by close of Financial Year.
Amounts due to other grants and other transfers				
Bursary Secondary Schools	Payment of bursary to needy students in Secondary Schools.	16,100,000		Funds were not received by close of Financial Year.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KILOME CONSTITUENCY

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

Bursary Tertiary Institutions	Payment of bursary to needy students in Tertiary Institutions.	7,800,000.00		Funds were not received by close of Financial Year.
Bursary Special Schools	Payment of bursary to needy students with special needs, in special Schools.	2,600,000.00		Funds were not received by close of Financial Year.
NG-Kilome Constituency Vehicle	Purchase a Constituency Vehicle for coordination of M&E Projects activities at the Constituency.	8,600,540.00		Funds were not received by close of Financial Year.
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	6,403,595		Funds were not received by close of Financial Year.
Sub-Total		41,004,135	11,956,014	
Acquisition of assets				
Others (specify)				
Sub-Total		-	-	
Grand Total		97,575,629.00	65,141,114	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	10,487,253	-	-	10,487,253
Transport equipment	1,409,476	-	-	1,409,476
Office equipment, furniture and fittings	1,612,610	-	-	1,612,610
ICT Equipment, Software and Other ICT Assets	694,140	-	-	694,140
Other Machinery and Equipment	1,108,500	-	-	1,108,500
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	15,611,979	-	-	15,611,979

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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
1. MUUA POLICE POST	KCB	1269370707	1,500,000.00	
2. KITIVO PRIMARY SCHOOL	KCB	1114738050	16,895.55	
3. MBIINI PRIMARY SCHOOL	KCB	1114181293	2,814.95	
4. KIONGWANI PRIMARY SCHOOL	KCB	1206627948	3,164.50	
5. CHIEF KIAMBA PRIMARY SCHOOL	KCB	1124272585	830.00	
6. KALULI PRIMARY SCHOOL	KCB	1207696250	525.00	
7. MUANGINI PRIMARY SCHOOL	KCB	1136870938	9,863.00	
8. ST REGINA KIOU SECONDARY SCHOOL	KCB	1166000176	857.45	
9. ABC MUUA SECONDARY SCHOOL	KCB	1176954016	280.00	
10. ABC NGAAMBA SECONDARY SCHOOL	KCB	1126961930	840.00	
11. NDALANI PRIMARY SCHOOL	KCB	1126851620	11,920.45	
12. NDULUNI PRIMARY SCHOOL	KCB	1111353174	1,050.50	
13. UVUNYE PRIMARY SCHOOL	KCB	1204813655	620.00	
14. KWAMBOTOE PRIMARY SCHOOL	KCB	1114804614	5,342.27	
15. KEA PRIMARY SCHOOL	KCB	1141876337	869.00	
16. KAVUKO PRIMARY SCHOOL	KCB	1109427115	5,274.75	
17. MBONDONI PRIMARY SCHOOL	KCB	1177551373	1,190.00	
18. WATHINI PRIMARY SCHOOL	KCB	1128943816	202.65	
19. KATHII PRIMARY SCHOOL	KCB	1112504567	7,432.95	
20. ISIKA PRIMARY SCHOOL	KCB	1114446297	5,591.85	
Total			1,575,564.87	

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1. Mis-posted Expenditure	Mis-posted Expenditure in the Financial Statements.	The Management noted the erroneous mis-posted expenditure, and hence done all the necessary and adjustments in the Financial Statements.	Robert M. Kioko Fund Account Manager	Resolved	30/6/2020
4.2. Lack of Proper filing controls	Staff personal files had no folios to indicate a sequence of actions and Decisions.	The Management has since ensured that all documents contained in staff files are serialized with Folio Numbers as recommended by the Audit Team.	Robert M. Kioko Fund Account Manager	Resolved	30/6/2020
4.3. Implementation of Projects	Projects were implemented late after closure of the Financial Year ~ No projects signages at project sites.	NG-CDFC shall henceforth ensure immediate and proper branding of all projects implemented during a Financial Year, for clarity.	Robert M. Kioko Fund Account Manager	Resolved	30/6/2020
4.4. Cash and Bank Balances Unexplained Difference	Unexplained difference of Ksh. 453,234.00 (Cash and Bank Balances)	The Management noted erroneous entries input in the Bank Reconciliation as at 30 TH June, 2018 hence resulting to the difference noted. The statements have since been corrected and correct figures posted.	Robert M. Kioko Fund Account Manager	Resolved	30/6/2020
4.5. Misstatement in the Financial Statements	Unexplained difference in Statement of Receipts and Payments	The Managements acknowledged a typo error that resulted to the unexplained variation. Correction has since been done, with actual figures reported in the Financial Statements.	Robert M. Kioko Fund Account Manager	Resolved	30/6/2020

