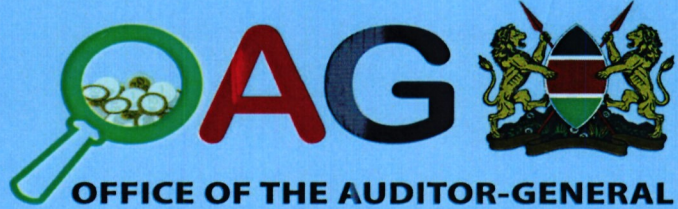


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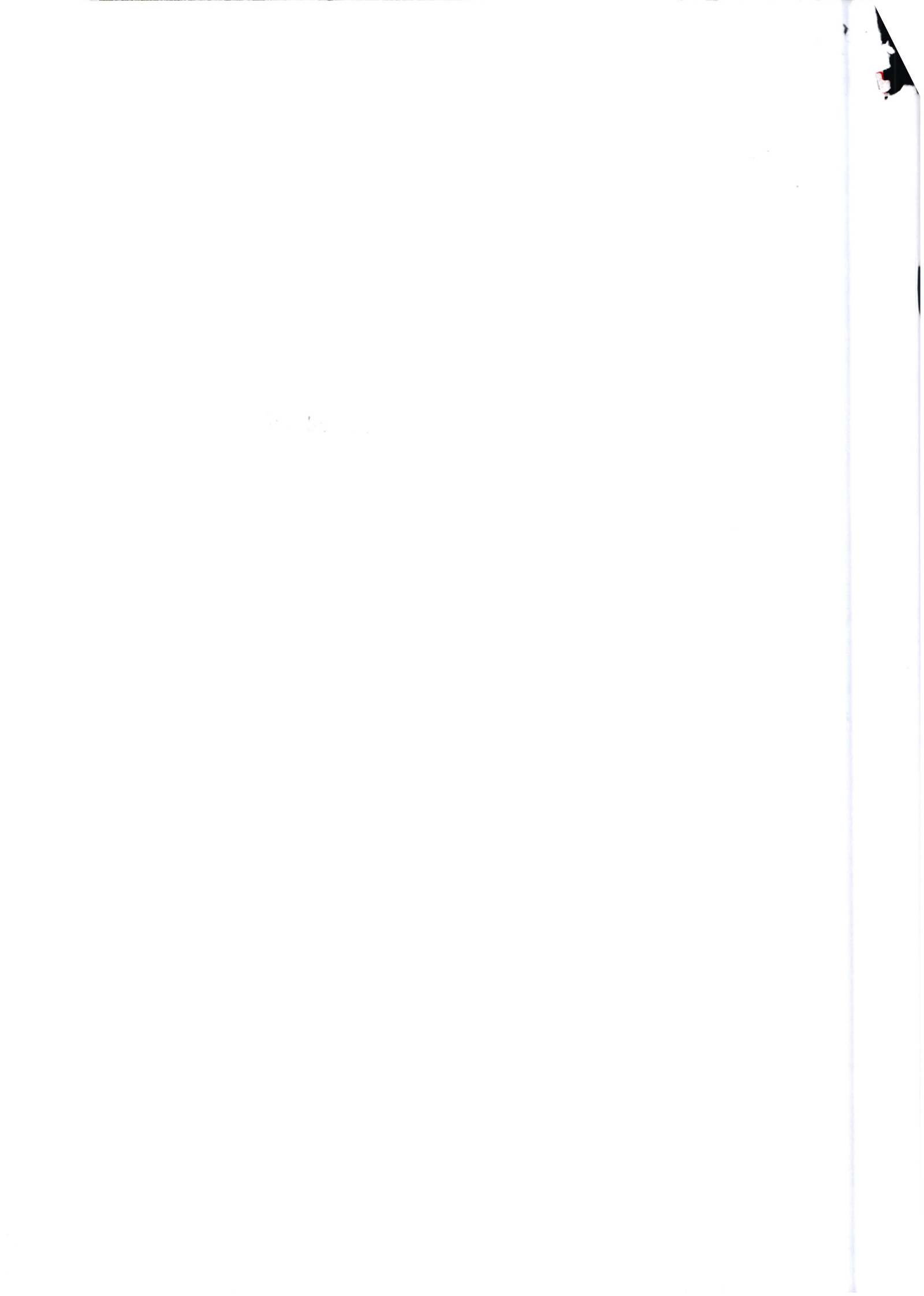
THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	DATE: 23 FEB 2022
TABLED BY:	The majority whip Hon. E. Wangwe, MP.
CLERK-AT-TABLE:	Benson Inzaju.

THE AUDITOR-GENERAL

ON

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

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





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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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 Kilifi South 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 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	George Juma Onesmus
2.	Sub-County Accountant	Margaret Mwanyiro
3.	Chairman NGCDFC	Raymond Ngombo Tinga
4.	Member NGCDFC	Essau Runya Chando

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1368 -80108
Kilifi
NG-CDF Building-Vipingo
Kilifi/Malindi Highway
Kilifi, Kenya

(f) NG-CDF Kilifi South Constituency Contacts

Telephone: (254) 721-355958
E-mail: cdfkilifisouth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NG-CDF Kilifi South Constituency Bankers

1. Cooperative Bank of Kenya
2. A/C No.01141143001500
Mtwapa Branch
Mtwapa, Kenya

(h) Independent Auditors

- i) Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

I wish to take this opportunity on behalf of Kilifi South NG-CDFC to present the Financial Reports and Statements for the period ending June 30 2020.

Kilifi South Constituency is in Kilifi County. The constituency borders Kaloleni Constituency to the west, Kilifi North to the north, Kisauni Constituency to the south and the Indian Ocean to the east. It borders Mombasa County and Mombasa City (the second largest metropolis in the country) and Kenya's main seaport of Kilindini which is the centre of trade and commerce for east and central Africa.

Prior to the 2012 delimitation of boundaries by the Independent Boundaries and Electoral Commission (IBEC) Kilifi South Constituency was part of Bahari constituency. At that time, Bahari Constituency was ranked one of the poorest constituencies in the country a fact that made it receive the largest amount of CDF allocation in the country.

The constituency occupies an area of 401 square kilometres and its geographical position puts it in a strategic location for Agricultural, Tourism and Industrial Growth. Administratively, it is divided into Shimo la Tewa, Mtepeni, Mwarakaya, Junju and Chasimba wards. Each of these wards is divided into sub-locations. It has an estimated population of 181,556 people.

Program Budget

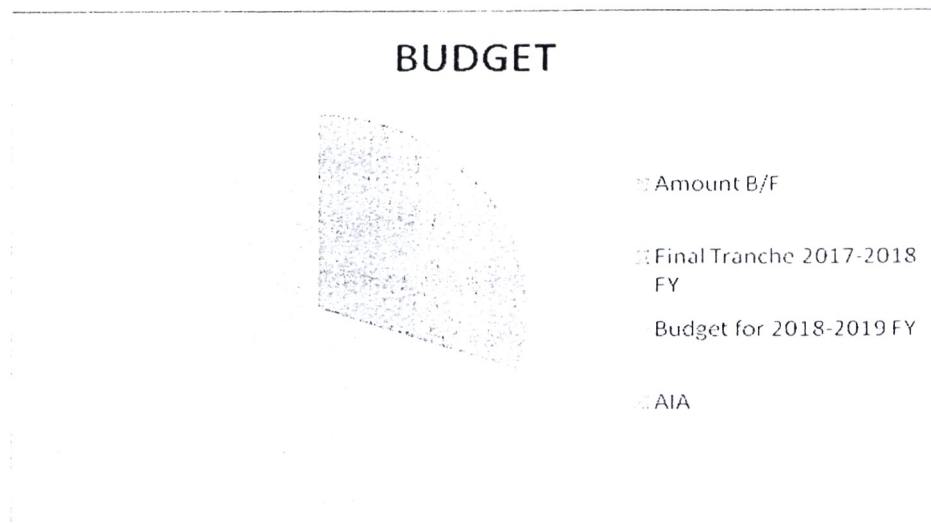
The final budget for the year, which consists of all the funds available for use, was Kshs.

202,631,041. This amount was made up of the following:

ITEM	AMOUNT
Compensation of Employees	6,324,439.00
Use of Goods and Services	9,811,297.00
Transfers to Other Government Units	106,701,487.00
Other Grants and Transfers	61,774,255.00
Acquisition of Assets	11,600,000.00
Other Payments	5,324,028.00
A.I.A	1,095,534.00
Total	202,631,041.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KILIFI SOUTH CONSTITUENCY
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The following is a graphical presentation of the final budget as depicted above:



Expenditure

The constituency spent Kshs.110,450,427.15 about 83% of the funds available against the budget of Kshs.202,631,041 for the year as follows:

Final Budget	202,631,041		% of Utilization
Payments		110,450,427.15	83%
- Explained as			
Compensation of Employees	6,324,439.00	2,615,384.85	56%
Use of goods and services	9,811,297.00	5,050,133.00	49%
Transfers to Other Government Units	106,701,487.00	62,340,000.00	84%
Other grants and transfers	61,774,255.00	26,445,518.00	68%
Acquisition of Assets	11,600,000.00	13,999,392.00	100%
Other Payments	5,324,028.00		
A.I.A	1,095,534.00	-	0%

The high expenditure of over 84% of the available funds in transfer to other government units is attributed by a faster movement in spending of funds in Primary and Secondary Schools projects. The 68% expenditure on other grants and transfers is attributed by bursary disbursement which accounted for about 30,000,000.00. This was a deliberate and conscious move to address the plights of the thousands of needy students who were facing challenges in continuing with their education early during the 2020 calendar year.

Overall the just slightly above average performance in terms of funds utilization is as a result of a number of factors. First, there was late disbursement of the 2019-2020 funds which started streaming

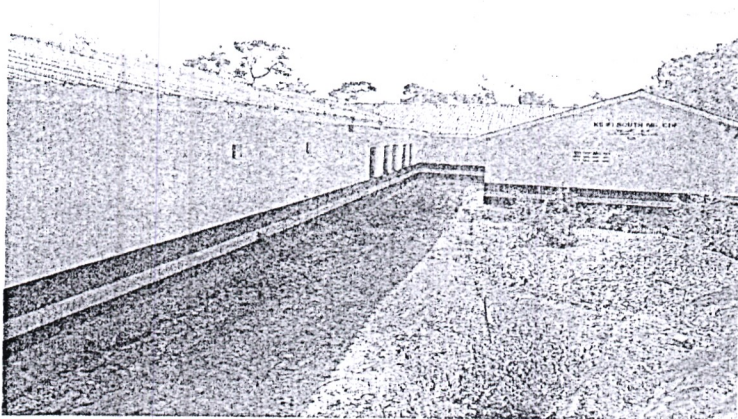
delayed clearance of funds from the bank to reach the required threshold for requisition of the second tranche.

Program Implementation Status

Despite the delays the constituency managed to implement a number of projects particularly in the development of school infrastructure. These include construction of two classrooms in Tsalu Primary School, Madzimeruhe Primary School, Muhomkulu Primary School, Gongoni Primary School, Karimboni Primary School and Mtepeni Secondary School. Under the emergency program the constituency did toilets at Muhomkulu Primary School and Kireme Primary School. Other projects that have been done include the purchase of office furniture for NG-CDF office at Vipingo and purchase of office NG-CDF motorvehicle..

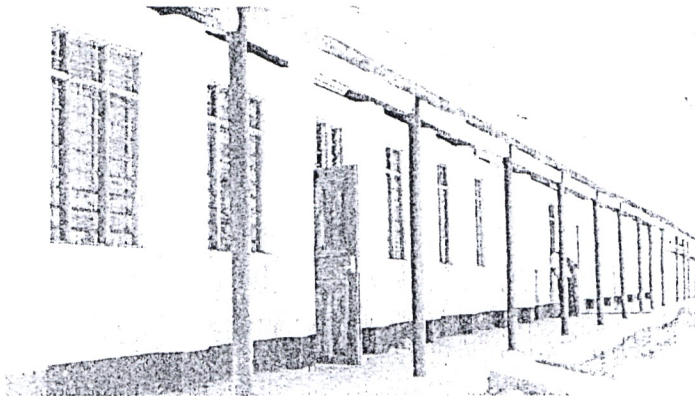
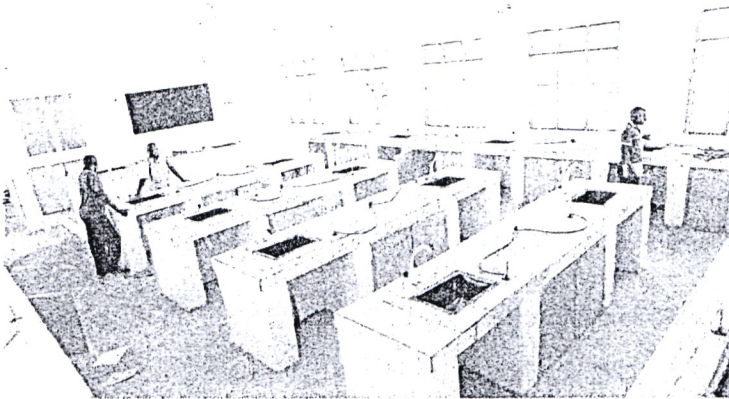
Some of the projects implemented have been sampled below:

1. Completion of Chonyi Police Station



The main structure of the police station is complete and ready for occupation. The NG-CDF Kilifi South is planning to fence the facility and do some landscaping to provide conducive environment for the police officers and citizens seeking services.

2. Dindiri Secondary School – Construction of laboratory



3. Completion of NG-CDF Office Block



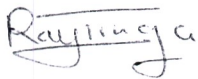
Challenges

The only challenge was with regard to disbursement of funds from the NG-CDF Board. Consequently many activities started late in the middle of the financial year.

Way Forward

There was enormous support from the political office and from government departments which made our work very easy. We will seek to enhance these relations and also appeal to the Government and the NG-CDF Board to sync our program with the financial year so that activities start during the first quarter of the year.

Sign



RAYMOND TINGA

CHAIRMAN NG-CDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-Kilifi South Constituency's 2018-2022 plan are to:

- a) To provide infrastructure to ease the process of administering justice, law and order at local level.
- b) To improve area coverage in terms of the population to be served by law enforcement agencies.
- c) To boost security lighting in residential areas and commercial centres.
- d) To improve enrolment and transition rates in primary and secondary schools.
- e) To reduce the existence disparities in terms of learning resources in different schools.
- f) To rehabilitate and build school infrastructure so as to create an enabling environment for learning.
- g) To promote sustainable utilization of natural resources.
- h) To enhance socio-economic empowerment for the youth.
- i) To nurture sporting and artistic talents among the youth.
- j) Sponsoring of various talents.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	-To have all children of school going age attending school -To rehabilitate and build school infrastructure so as to create an enabling environment for learning.	-Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-Number of usable physical infrastructure build in primary, secondary, and tertiary institutions -Number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from 535 to 579 in the following schools/institutions - Bursary beneficiaries at all

KILIFI SOUTH CONSTITUENCY

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For the year ended June 30, 2020

				levels were as per the attached schedules
Security	-To improve in residential and commercial areas -To provide infrastructure to ease the process of administering justice, law and order at local level	-Safe and secure environment -Growth and sustainability of economic activities -Decline in number of criminal instances -Existence of peace, justice and order.	-Number of usable physical infrastructure build in police stations/post, chief's/assistant chief's offices and street lights	In F/Y 19/20 -We increased number of police stations/post, chief's offices and assistant chief's offices etc from 25-28.
Environment	-To promote sustainable utilization of natural resources -To enhance socio-economic empowerment of the youth.	-An increased forest cover. -Sustainable socio-economic development.	-Increased forest cover -Improved climate changes	In F/Y 19/20 -We increased number of schools with supplies with tree seedlings from 22-27.
Sports	-To nurture sporting and artistic talents among the youth. -Sponsoring of various tournaments.	-Increased talents among youths.	-Increased of number of talents among the youth.	In F/Y 19/20 -Increased the number of talented youth who rose to national standards.
Information Communication and Technology (ICT)	-To enhance access to information and technology -To enhance service delivery	-Equip schools and chief's office with ICT equipment	-Increased number of schools and chief's offices with computers and internet connectivity.	-Increased number of ICT users from 0-10 in schools and chief's offices.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. SUSTAINABILITY STRATEGY AND PROFILE -

Kilifi South NG-CDF Committee strives to focus on service delivery within the defined policy framework in conjunction with the relevant line ministries. This is clearly stipulated by our vision, mission and core values as provided by our strategic plan:

Model	Definition	Relevance to sustainability
Vision	To promote equitable socio-economic development constituency wide	What the constituency is striving for now and in future that influence the strategies, purpose and aspirations put in place.
Mission	To provide a basis of development by proper utilization of the NG-CDF funds in order to promote socio-economic standards	This guides the office on the proper way of achieving development.
Motto	The NG-CDF Kilifi South's motto is anchored on a Swahili phrase "Maendeleo mambo leo" meaning innovative development in English.	This gives motivation on how to strive to achieve development.

2. ENVIRONMENTAL PERFORMANCE-

Kilifi South NG-CDF focuses on enhancing the capacity of the community towards sustainable utilization of their natural resources. Efforts are made to strengthen their capacity through provision of the required inputs, skills and diversified livelihood options.

Kilifi South NG-CDF Committee has not and will not relent in the fight against urban pollution and depletion of fragile natural resources and ecosystems.

The Committee has been able to provide tree seedlings and encourage environmental conservation education initiatives in schools. For this effort to succeed, partnerships with development actors must exist and grow overtime. Examples of such partners the NG-CDF Committee seeks to engage includes; the National Environmental Management Authority (NEMA), The Kenya Forest Services (KFS), Kenya Wildlife service(KWS), Coast Development Authority (CDA), Community Development Authority (CDA), Community Development Trust Fund, Conservation CBOs, NGOs, among relevant bilateral and multilateral agencies. The environment strategy is summarized as follows:

Strategic Objective	Strategies and Approach	Expected Outcome
1. To promote sustainable utilization of natural resources	- Provision of tree seedlings and rain water harvesting	-An increased forest cover
2. To enhance socio-economic empowerment for the youth.	-Empowering youths on implementation and sensitization of tree planting,	-Sustainable socio-economic development

KILIFI SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

3. EMPLOYEE WELFARE

Kilifi South NG-CDF Committees offers contract terms employment. Staff/Employees are hired on a 3 years renewable contract. The employees are entitled to employee benefits in line with statutory requirements.

Casual employees are also hired to perform specific duties on a daily or weekly basis on a piece meal rate payment mode.

Interns are also recruited based on the internship policies and regulations. Casuals and intern are hired on a period of 3 months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure:

NG-CDF Committee authorises the Fund Account Manager to declare vacancy, an approval is then sought for advertisement within the constituency to be done.

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications.

Appointment of a selection and Interview subcommittee:

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews:

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment:

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment:

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is eligible to.

Orientation and Induction of employees:

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions:

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal Recommendations for promotion is only made by the NG-CDFC resolution.

4. MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions,

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations.

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship In order to safeguard consumer rights and interests,

Kilifi South NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible. In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

Public Awareness

This includes mechanisms for participation and co-operation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

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- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

V. 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-Kilifi South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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-Kilifi South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kilifi South 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-Kilifi South 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-Kilifi South Constituency financial statements were approved and signed by the Accounting Officer on 30/12 2020.

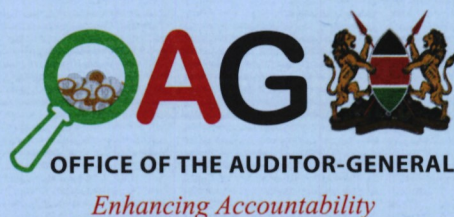

Fund Account Manager
Name:


Sub-County Accountant

Name: M. Mwanjiru
ICPAK Member Number: 5982

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KILIFI SOUTH 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 - Kilifi South Constituency set out on pages 19 to 50, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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 - Kilifi South 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Unaccounted Committee Allowances

As disclosed in Note 5 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects committee allowances of Kshs.1,657,000, out of which an amount of Kshs.52,000 and Kshs.424,000 related to committee allowances for benchmarking and monitoring and evaluation exercises respectively. However, Management did not provide benchmarking and monitoring and evaluation reports for audit.

In addition, allowances of Kshs.161,000 paid to National Government Constituency Development Fund committee members for meetings held on 27 September, 2019 and 22 October, 2019 were not supported by minutes of meetings and signed attendance lists/registers.

Consequently, validity of committee allowances of Kshs.637,000 for the year ended 30 June, 2020 could not be confirmed.

2.0 Unaccounted Bursary –Tertiary Institutions

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and other payments of Kshs.26,445,518 out of which Kshs.12,005,700 related to bursary to tertiary institutions. However, the supporting schedule provided for audit indicated that the amount also included Kshs.6,531,000 in respect of bursaries to secondary school, thus overstating the expenditure by the same amount. Further, included in the expenditure is Kshs.1,500,000 in respect of training youths on road safety using new National Transport Safety Authority curriculum and provision of relevant class of licenses. However, out of the two hundred (200) beneficiaries listed, only seven (7) provisional driving licenses were provided for audit while no evidence of the training was provided.

In addition, Management did not provide the identification and selection criteria of the two hundred (200) beneficiaries.

Under the circumstances, the validity, occurrence and lawfulness of bursary – tertiary institutions expenditure of Kshs.1,500,000 and the accuracy of Kshs.12,005,700 for the year ended 30 June, 2020 could not be confirmed.

3.0 Summary of Fixed Assets Register

Annex 4 to the financial statements for the year ended 30 June, 2020 reflects summary of fixed assets register historical cost balance of Kshs.48,193,731. However, the summary excluded land on Mombasa-Malindi Road where the constituency office block is situated. Further, the title to the land is registered in the name of Kilifi South Constituency Development Fund, contrary to National Government Constituencies Development Fund Act 2015 Section 36(3) which states that, 'All fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board'.

Consequently, the accuracy, completeness and rights and obligations of the fixed assets balance of Kshs.48,193,731 as at 30 June, 2020 could not be confirmed.

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

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

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined for the year ended 30 June, 2020 reflects budgeted receipts against actual on comparable basis of Kshs.202,631,041 and Kshs.133,263,317 respectively resulting to a shortfall of Kshs.69,367,724 or 34%.

Similarly, the statement reflects budgeted expenditure against actual on comparable basis of Kshs.202,631,534 and Kshs.110,4742,571 respectively resulting to net under expenditure of Kshs.92,156,469 or 45%.

Failure by the Board to disburse funds as per the budget may adversely affect delivery of goods and services to the residents of Kilifi South Constituency.

2.0 Projects Implementation Status

The Fund's projects implementation status report as at 30 June, 2020 provided for audit showed 52 projects with a total allocation of Kshs.99,461,000. However, the fund management did not provide information on amount disbursed by the board, amount disbursed and utilized by the Project Management Committee and their bank accounts balances.

Further, two (2) projects with a total allocation of Kshs.4,700,000 were indicated as ongoing. However, details of the extent of completion and the amount of funds transferred to the Project Management Committee (PMC) for their implementation were not provided for audit.

Fifteen (15) projects with a total allocation of Kshs.12,900,000 were awaiting funds disbursement from the board and three (3) projects with a total allocation of Kshs.7,800,000 were complete but not in use or awaiting hand over by the PMC.

Consequently, the delayed handover of projects and slow disbursement of funds to the PMC denies the constituents the benefits accruing from use of the projects

3.0 Projects Verification

During the year under review, eight (8) projects which were funded to the tune of Kshs.21,085,940 were inspected in the month of January, 2021. However, the projects were either poorly done, lacked identification or not done as per the Bills of Quantities.

Consequently, the validity and value for money amounting to Kshs.21,085,940 spent on the eight (8) projects for the year ended 30 June, 2020 could not be confirmed.

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 sections 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 Inaccurate Presentation of Financial Statements

Note 17.3 to the financial statements for the year ended 30 June, 2020 reflects unutilized funds of Kshs.92,156,469. However, Annex 3 supporting the unutilized funds did not provide details of the approved budget items whose funds had not been utilized with a brief description as required by the Public Sector Accounting Standards Board Template.

Consequently, the presentation of the financial statements is not in line with International Public Sector Accounting Standard No.1 and as prescribed and published by the Public Sector Accounting Standards Board.

2.0 Unsupported Bursary- Secondary School

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.26,445,518 in respect of other grants and transfers out of which Kshs.8,898,000 and Kshs.12,005,700 relates to bursary-secondary, and bursary-tertiary institutions respectively. However, an amount of Kshs.440,000 relating to bursary-secondary was not supported by the NGCDF committee minutes approving the disbursement, lists of the beneficiaries and details of how they were identified and bursary amount allocated.

Further, included in the total secondary and tertiary institutions bursary of Kshs.20,903,700 is Kshs.4,894,000 issued to two hundred and eighty-six (286) students. However, the beneficiaries' admission numbers in the respective institutions were not indicated availed for audit review, contrary to the CDF Board Circular/VOL1/111 which requires a student eligible for bursary to provide proof of admission in the school, college or university.

Consequently, the validity of bursary- secondary and bursary-tertiary institutions of Kshs.5,334,000 for the year ended 30 June, 2020 could not be confirmed.

3.0 Emergency Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and other payments of Kshs.26,445,518 out of which Kshs.1,200,000 was in respect of emergency projects and which were disbursed to a primary school for construction of two (2) no. three (3) door pit latrines. However, the fund management did not provide an explanation nor justification for funding the project from the emergency fund budget as it did not meet the requirement of Section 8(3) which of the National Government Constituencies Development Fund Act, 2015.

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.

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 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.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am

required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause 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

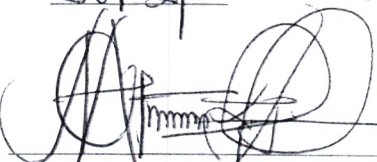
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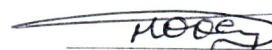
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 KILIFI SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,040,876	66,615,516
Proceeds from Sale of Assets	2	00	00
Other Receipts	3	1,095,534	34,000
TOTAL RECEIPTS		124,136,410	66,649,516
PAYMENTS			
Compensation of employees	4	2,615,385	2,192,496
Use of goods and services	5	5,050,133	9,137,310
Transfers to Other Government Units	6	62,340,000	20,141,379
Other grants and transfers	7	26,445,518	49,352,043
Acquisition of Assets	8	13,999,392	400,000
Other Payments	9	00	10,625,999
TOTAL PAYMENTS		110,450,428	91,849,227
SURPLUS/(DEFICIT)		<u>13,685,982</u>	<u>(25,199,711)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kilifi South Constituency financial statements were approved on 30/12/2020 2020 and signed by:


 Fund Account Manager
 Name: GEORGE JUMA ONESIMBA


 National Sub-County Accountant
 Name: M. MWAANYIRO
 ICPAK Member Number: 5986

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

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	22,812,889	9,126,907
Cash Balances (cash at hand)	10B	00	00
Total Cash and Cash Equivalents		22,812,889	9,126,907
Accounts Receivable			
Outstanding Imprests	11	00	00
TOTAL FINANCIAL ASSETS		22,812,889	9,126,907
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	00	00
Deposits (Gratuity)	12B	00	00
TOTAL FINANCIAL LIABILITES		00	00
NET FINANCIAL ASSETS		<u>22,812,889</u>	<u>9,126,907</u>
REPRESENTED BY			
Fund balance b/fwd	13	9,126,907	34,326,618
Prior year adjustments	14	00	0
Surplus/Defict for the year		13,685,982	(25,199,711)
NET FINANCIAL POSITION		<u>22,812,889</u>	<u>9,126,907</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kilifi South Constituency financial statements were approved on 30/12/2020 and signed by:

Fund Account Manager

Name: GEORGE Juma Othman

National Sub-County Accountant

Name: M. Mwanjiru
 ICPAK Member Number: 5986

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KILIFI SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30TH JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	66,615,516
Other Receipts	3	1,095,534	34,000
Total receipts		124,136,410	66,649,516
Payments for operating expenses			
Compensation of Employees	4	2,615,385	2,192,496
Use of goods and services	5	5,050,133	9,137,310
Transfers to Other Government Units	6	62,340,00	20,141,379
Other grants and transfers	7	26,445,518	49,352,043
Other Payments	9	00	10,625,999
Total payments		96,451,036	91,449,227
Total Receipts Less Total Payments		27,685,374	(24,799,711)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	00	00
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	00	00
Prior year adjustments	14	00	00
Net cash flow from operating activities		27,685,374	(24,799,711)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	00	00
Acquisition of Assets	9	(13,999,392)	400,000
Net cash flows from Investing Activities		(13,999,392)	400,000
NET INCREASE IN CASH AND CASH EQUIVALENT		13,685,982	(25,199,711)
Cash and cash equivalent at BEGINNING of the year	13	9,126,907	34,326,618
Cash and cash equivalent at END of the year		<u>22,812,889</u>	<u>9,126,907</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kilifi South Constituency financial statements were approved on 30/12/2020 and signed by:

Fund Account Manager

Name:

George Jung Obesmu

National Sub-County Accountant

Name: *Margaret Mwangi*

ICPAK Member Number: *5926*

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KATTI SOUTH CONSTITUENCY
Reports and Financial Statements
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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	e=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	64,167,783	201,535,507	132,167,783	69,367,725	65.6%
Proceeds from Sale of Assets	00	00	00	00	00	0.0%
Other Receipts	00	1,095,534	1,095,534	1,095,534	(0)	100.0%
TOTAL RECEIPTS	137,367,724	65,263,317	202,631,041	133,263,317	69,367,724	65.8%
PAYMENTS						
Compensation of Employees	3,808,306	2,516,133	6,324,439	2,615,385	3,709,054	41.4%
Use of goods and services	8,554,790	1,256,507	9,811,297	5,074,277	4,737,020	51.7%
Transfers to Other Government Units	72,701,487	34,000,000	106,701,487	62,340,000	44,361,487	58.4%
Other grants and transfers	52,103,141	9,671,114	61,774,255	26,445,518	35,328,738	42.8%
Acquisition of Assets	200,000	11,400,000	11,600,000	13,999,392	(2,399,392)	120.7%
Other Payments	00	5,324,028	5,324,028	-	5,324,028	0.0%
A.I.A		1,095,534	1,095,534	-	1,095,534	0.0%
TOTALS	137,367,724	65,263,316	202,631,040	110,474,571	92,156,469	54.5%

- (a) Under Receipts, apart from transfer from NGCDF Board also includes transfers of balances from Project Managements bank accounts of kshs.409,609.30 and sale of tender of kshs.685,925
- (b) The Over utilization under Acquisition of assets is attributed by kshs.4,054,455.80 in the actual payment for completion of NG-CDF office for financial year 2018/2019 paid during the financial year 2019/2020

The NGCDF-KATTI South Constituency financial statements were approved on 30/12/20 2020 and signed by:


Fund Account Manager

Name: George James Chesnus


Sub-County Accountant

Name: M. N. Mwanjika
ICPAK Member Number: 5886

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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,808,305	2,516,133	6,324,438	2,615,385	3,709,053
1.2 Committee allowances	2,000,000	1,000,000	3,000,000	1,118,000	1,882,000
1.3 Use of goods and services	2,433,758	256,507	2,690,265	2,525,167	165,098
Sub-total	8,242,063	3,772,640	12,014,703	6,258,552	5,756,151
2.0 Monitoring and evaluation					
2.1 Capacity building	1,680,000	-	1,680,000	559,000	1,121,000
2.2 Committee allowances	1,512,000	-	1,512,000	539,000	973,000
2.3 Use of goods and services	929,032	-	929,032	333,110	595,922
Sub-total	4,121,032	-	4,121,032	1,431,110	2,689,922
3.0 Emergency					
3.1 Primary Schools	5,198,241	-	5,198,241	1,200,000	3,998,241
3.2 Secondary schools	2,000,000	-	2,000,000	-	2,000,000
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-

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

Sub-total	7,198,241	-	7,198,241	1,200,000	5,998,241
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	28,104,900	5,000,000	33,104,900	8,898,000	24,206,900
4.3 Tertiary Institutions	5,000,000	2,671,114	7,671,114	12,005,700	(4,334,586)
4.4 Universities	4,000,000	-	4,000,000	-	4,000,000
4.5 Social Security	900,000	-	900,000	-	900,000
Sub-total	38,004,900	7,671,114	45,676,014	20,903,700	24,772,314
5.0 Sports					
5.1 Sports	2,500,000	-	2,500,000	-	2,500,000
Sub-total	2,500,000	-	2,500,000	-	2,500,000
6.0 Environment					
6.1 Tunzanani Primary School	1,200,000	-	1,200,000	-	1,200,000
6.2 Barani Primary School	1,200,000	-	1,200,000	-	1,200,000
6.3 Primary School –trees planting	-	2,000,000	2,000,000	2,180,818	(180,818)
Sub-total	2,400,000	2,000,000	4,400,000	2,180,818	2,219,183
7.0 Primary Schools Projects (List all the Projects)					
7.1 Tunzanani Primary School	1,000,000	-	1,000,000	1,000,000	-
7.2 Tunzanani Primary School	1,600,000	-	1,600,000	1,600,000	-
7.3 Bokini Primary School	2,200,000	-	2,200,000	2,200,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KILIFI SOUTH CONSTITUENCY

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7.4. Dzitsoni Primary School	2,500,000	-	2,500,000	2,500,000	-
7.5. St. Martins Primary School	2,500,000	-	2,500,000	2,500,000	-
7.6. Pingilikani Primary School	1,600,000	-	1,600,000	-	1,600,000
7.7. Tsalu Primary School	2,200,000	-	2,200,000	2,200,000	-
7.8. Bokini Primary School	300,000	-	300,000	-	300,000
7.9. Tsalu Primary School	300,000	-	300,000	-	300,000
7.10. Muhomkulu Primary School	300,000	-	300,000	-	300,000
7.11. Rear Vipingo Primary School	300,000	-	300,000	-	300,000
7.12. Karimboni Primary School	300,000	-	300,000	2,200,000	(1,900,000)
7.13. Gongoni Primary School	300,000	-	300,000	-	300,000
7.14. Dindiri Primary School	300,000	-	300,000	-	300,000
7.15. Madzimeruhe Primary School	300,000	-	300,000	-	300,000
7.16. Muhomkulu Primary School	2,200,000	-	2,200,000	2,200,000	-
7.17. Madzimeruhe Primary School	2,200,000	-	2,200,000	2,200,000	-
7.18. Mwarakaya Primary School	2,500,000	-	2,500,000	2,500,000	-
7.19. Karimboni Primary School	2,200,000	-	2,200,000	2,200,000	-
7.20. Karimboni Primary School		-		-	

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	300,000		300,000		300,000		300,000
7.21. Gongoni Primary School	2,200,000	-	2,200,000	2,200,000	-		
7.22. Kolongoni Primary School	2,500,000	-	2,500,000	2,500,000	-		
7.23. Mtomondoni Scheme Primary School	8,300,000	-	8,300,000	-	8,300,000		
7.24. Mtomondoni Scheme Primary School	4,000,000	-	4,000,000	-	4,000,000		
7.25. Gandini Primary School	7,885,940	-	7,885,940	-	7,885,940		
7.26. Junju Primary School	-	1,500,000	1,500,000	1,500,000	-		
7.27. Sirini Primary School	-	1,500,000	1,500,000	1,500,000	-		
7.28. Mafisini Primary School	-	1,500,000	1,500,000	1,500,000	-		
7.29. Kaole Primary School	-	1,500,000	1,500,000	1,500,000	-		
7.30. Mtomondoni Primary School	-	1,500,000	1,500,000	1,500,000	-		
7.31. Mwazang'ombe Primary School	-	3,000,000	3,000,000	3,000,000	-		
7.32. Kolewa Primary School	-	1,000,000	1,000,000	1,000,000	-		
7.33. Gandini Primary School	-	3,000,000	3,000,000	4,000,000	(1,000,000)		
7.34. Kilifi South Education Office	-	2,000,000	2,000,000	2,500,000	(500,000)		
7.35. Kireme Primary School	-	1,000,000	1,000,000	1,000,000	-		
7.35. Primary School desks	-	800,000	800,000	1,800,000	(1,000,000)		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KII IFI SOUTH CONSTITUENCY
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7.36. Gandini Primary School	-	1,000,000	1,000,000	1,000,000	-
7.37. Ziani Primary School	-	1,000,000	1,000,000	1,000,000	-
7.38. Utange Primary School	-	-	-	140,000	(140,000)
7.39. Muhomkulu Primary School	-	1,200,000	1,200,000	1,200,000	-
Sub-total	50,285,940	21,500,000	71,785,940	52,140,000	19,645,940
8.0 Secondary Schools Projects (List all the Projects)					
8.1. Paul Harris Secondary School	8,215,548	-	8,215,548	3,500,000	4,715,548
8.2. Chasimba Secondary School	1,000,000	-	1,000,000	1,000,000	-
8.3. St. Teresas Secondary School	5,000,000	5,000,000	10,000,000	-	10,000,000
8.4. Mtepeni Secondary School	2,200,000	-	2,200,000	2,200,000	-
8.5. Vipingo Secondary School	5,000,000	5,000,000	10,000,000	-	10,000,000
8.6. Msumarimi Secondary School	-	2,500,000	2,500,000	2,500,000	-
8.7. Chasimba Mixed Secondary School	-	1,000,000	1,000,000	1,000,000	-
Sub-total	21,415,548	13,500,000	34,915,548	10,200,000	24,715,548
9.0 Tertiary institutions Projects (List all the Projects)					
9.1 .Dzitsoni Polytechnic	1,000,000	-	1,000,000	-	1,000,000
Sub-total		-	-	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KUPFI SOUTH CONSTITUENCY
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10.0 Security Projects	1,000,000		1,000,000			1,000,000
10.1. Ziani Assistant Chief's office	2,000,000	-	2,000,000	-	2,000,000	
10.2. Chonyi Police Station	-	-	-	300,000	(300,000)	
10.3. Chonyi Police Station	-	-	-	1,861,000	(1,861,000)	
Sub-total	2,000,000	-	2,000,000	2,161,000	(161,000)	
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	200,000	9,000,000	9,200,000	9,000,000	200,000	
11.2 Construction of CDF office	-	2,400,000	2,400,000	4,054,456	(1,654,456)	
11.3 Purchase of furniture and equipment	-	-	-	944,936	(944,936)	
11.4 Purchase of computers	-	-	-	-	-	
11.5 Purchase of land	-	-	-	-	-	
Sub-total	200,000	11,400,000	11,600,000	13,999,392	(2,399,392)	
12.0 Others						
12.1 Strategic Plan	-	752,562	752,562	-	752,562	
12.2 Innovation Hub	-	4,667,000	4,667,000	-	4,667,000	
Sub-total	-	5,419,562	5,419,562	-	5,419,562	
GRAND TOTAL	137,367,724	65,263,316	202,631,040	110,474,571	92,156,469	

(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)

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits 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-Kilifi South Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 2020, 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.

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.

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

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) –
KILIFI SOUTH CONSTITUENCY
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B 047176	1	55,040,876	
AIE NO. B 047925	2	4,000,000	
AIE NO. B 041476	3	20,000,000	
AIE NO. B 047925	1	6,000,000	
AIE NO. B 0479314	2	15,000,000	
AIE NO. B 104339	3	23,000,000	
AIE NO.B005188			12,615,516
AIE NO.B030073			10,000,000
AIE NO.B030442			12,000,000
AIE NO.B006385			8,000,000
AIE NO.A699131			11,000,000
AIE NO.B042912			13,000,000
TOTAL		123,040,876	66,615,516

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	00	00
Receipts from the Sale of Vehicles and Transport Equipment	00	00
Receipts from sale of office and general equipment	00	00
Receipts from the Sale Plant Machinery and Equipment	00	00
Total	00	00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from Sale of tender documents	685,925	34,000
Other Receipts Not Classified Elsewhere	409,609	00
Total	1,095,534	34,000

0

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,534,801	2,192,496
Personal allowances paid as part of salary	00	00
Pension and other social security contributions (Gratuity)	80,584	00
Employer Contributions Compulsory national social security schemes	00	00
Total	2,615,385	2,192,496

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee allowances	1,657,000	4,461,000
Office rent	00	385,000
Utilities, supplies and services	212,935	00
Electricity	55,000	00
Water & Sewerage charges	48,517	00
Office Rent	94,144	00
Communication, supplies and services	467,660	137,100
Domestic travel and subsistence	525,161	169,200
Printing, advertising and information supplies & services	212,750	00
Rentals of produced assets	00	00
Training expenses	559,000	1,115,000
Other Committee expenses	00	1,434,600
Hospitality supplies and services	295,000	00
Insurance costs	00	00
Specialized materials and services	00	00
Office and general supplies and services	549,000	806,730
Other operating expenses	134,000	00
Fuel, oil & lubricants	00	200,000
Bank service commission and charges	15,110	97,930
Routine maintenance – vehicles and other transport equipment	30,000	120,800
Routine maintenance – other assets	219,000	209,950
Total	5,074,277	9,137,310

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools	52,140,000	14,441,379
Transfers to secondary schools	10,200,000	5,700,000
Transfers to tertiary institutions	00	00
Transfers to health institutions	00	00
TOTAL	62,340,000	20,141,379

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	8,898,000	30,321,000
Bursary – tertiary institutions	12,005,700	8,928,000
Bursary – special schools (see attached list)	00	00
Mock & CAT (see attached list)	00	00
Security projects (see attached list)	2,161,000	00
Sports projects (see attached list)	00	2,180,817
Environment projects (see attached list)	2,180,818	1,236,206
Emergency projects (see attached list)	1,200,000	6,686,019
Total	26,445,518	49,352,043

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	4,054,456	00
Refurbishment of Buildings	00	00
Purchase of Vehicles and Other Transport Equipment	9,000,000	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	944,936	400,000
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialized Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	13,999,392	400,000

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	00	4,000,000
ICT Hub	00	6,625,999
	00	10,625,999

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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
Co-operative Bank, Mtwapa Branch 01141143001500	22,812,889	9,126,907
Total	22,812,889	9,126,907
10B: CASH IN HAND		
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (specify)	00	00
Total	00	00
[Provide cash count certificates for each]		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	00	00	00
-	-	00	00	00
Total				00

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	00	00
Supplier 2	00	00
Supplier 3	00	00
Total	00	00

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name of Staff		
-	00	00
-	00	00
-	00	00
Add as appropriate		
Total	00	00

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	9,126,907	34,326,617.95
Cash in hand	00	00
Imprest	00	00
Total	9,126,907	34,326,617.95

[Provide short appropriate explanations as necessary]

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14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	00	00	00
Cash in hand	00	00	00
Accounts Payables	00	00	00
Receivables	00	00	00
Others (specify)	00	00	00
	00	00	00

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	00	00
Imprest issued during the year (B)	00	00
Imprest surrendered during the Year (C)	00	00
Net changes in account receivables D= A+B-C	00	00

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	00	00
Deposit and Retentions held during the year (B)	00	00
Deposit and Retentions paid during the Year (C)	00	00
Net changes in account receivables D= A+B-C	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	00
Supply of services	00	00
	00	00

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	785,664	00
Others (specify)	00	00
	785,664	00

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	3,709,054	775,931
Use of goods and services	4,737,020	150,976
Amounts due to other Government entities (see attached list)	44,361,487	5,700,000
Amounts due to other grants and other transfers (see attached list)	35,328,738	2,500,000
Acquisition of assets		0
Others (specify)	2,924,636	0
A.I.A	1,095,534	00
	92,156,469	9,126,907

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	25,038,400	7,728,610
	25,038,400	7,728,610

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – JILIFI SOUTH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding g Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4. Noah Lucky Mbui	J	535,680	12/08/2020	00	535,680	Awaiting for funds
5. Daniel Mwambaru	J	249,984	12/08/2020	00	249,984	Awaiting for funds
6.						
Sub-Total		785,664			785,664	
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		3,709,054	775,931	
Use of goods & services		4,737,020	150,976	
Amounts due to other Government entities		44,361,487	5,700,000	
Sub-Total		52,807,561	6,626,907	
Amounts due to other grants and other transfers		32,929,346	2,500,000	
Sub-Total		32,929,346	2,500,000	
Sub-Total		85,736,907	9,126,907	
Acquisition of assets		00	0	
Others (specify)		5,324,028	0	
A.I.A		1,095,534	0	
Sub-Total		6,419,562	0	
Grand Total		92,156,469	9,126,907	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	00	00	00	00
Buildings and structures	27,000,000	00	00	27,000,000
Transport equipment	5,200,000	00	00	5,200,000
Office equipment, furniture and fittings	251,944	00	00	251,944
ICT Equipment, Software and Other ICT Assets	210,000	00	00	210,000
Other Machinery and Equipment	1,539,495	13,992,392	00	15,531,787
Heritage and cultural assets	00	00	00	00
Intangible assets	00	00	00	00
Total	34,201,439	13,992,392	00	48,193,731

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
1. Junju Primary School	Co-op	01139143995000	3,920.50	00
2. Sirini Primary School	Co-op	01141143550000	00	00
3. Mafisini Primary School	Co-op	01141144850900	24,178.30	00
4. Kaole Primary School	Co-op	01141144832600	9,399.00	00
5. Mtomondoni Primary School	Co-op	01139142935300	7,271.50	00
6. Mwazang'ombe Primary School	Co-op	01141143014400	7,732.00	00
7. Kolewa Primary School	Co-op	01139143985500	4,009.30	00
8. Kilifi South Education Office	Co-op	01141144603600	116,970.00	00
9. Kireme Primary School	Co-op	01141144930000	37,396.80	00
10. Primary Schools Desks	Co-op	01141143766900	137,177.00	00
11. Kidutani Primary School	Co-op	01141144951900	37,175.00	00
12. Ziani Primary School	Co-op	01141144849300	9,952.00	00
13. Muhomkulu Primary School	Co-op	01141144529400	284,058.50	00
14. Kolongoni Pry School	Co-op	01141779808100	226,399.00	00
15. St. Martins Primary School	Co-op	01141779875300	175,590.35	00
16. Madzimeruhe Primary School	Co-op	01141141142500	2,108,975.00	00
17. Tunzanani Primary School	Co-op	01139142957700	3,858,026.80	00
18. Tsalu Primary School	Co-op	01141141143000	1,276,609.71	00
19. Karimboni Primary School	Co-op	01141141296600	2,200,000.00	00
20. Dzitsoni Primary School	Co-op	01141779882400	2,500,475.00	00
21. Gongoni Primary School	Co-op	01141141113700	2,200,000.00	00
22. Bokini Primary School	Co-op	01141141149400	2,198,975.00	00

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
23. Msumarini Secondary School	Co-op	01141143615000	2,502,597.50	00
24. Paul Harris Secondary School	Co-op	01141143308600	3,453,304.00	00
25. Chasimba Mixed Secondary School	Co-op	01141779772200	97,201.10	00
26. Mtepeni Secondary School	Co-op	01141143549301	1,561,006.80	00
27. Bembo Primary School	Co-op	01141144530000	00	32,885.00
28. Chonyi Police Station	Co-op	01141143937900	00	303,167.00
29. Dindiri Primary School CDF PMC	Co-op	01141143577700	00	21,145.00
30. Dindiri Secondary School	Co-op	01141144545400	00	1,216,198.45
31. Junju Primary School	Co-op	01139143995000	00	1,501,682.50
32. Kilifi Sub-County Education	Co-op	01141144603600	00	775.00
33. Mafisini Primary School	Co-op	01141144850900	00	1,500,000.00
34. Makata Primary School	Co-op	01141143765100	00	4,946.86
35. M'buyuni Secondary School	Co-op	01141144576100	00	61,598.70
36. Msumarini Primary School CDF PMC	Co-op	01141143767500	00	1,969.50
37. Msumarini Secondary School CDF PMC	Co-op	01141143615000	00	2,597.50
38. Mtomondoni Primary School	Co-op	01139142935300	00	1,515,882.30
39. Mtomondoni Secondary School	Co-op	01141142935400	00	417.55
40. Mtomondoni Secondary School CDF PMC	Co-op	01139143985400	00	310,543.00
41. Muhomkulu Primary School	Co-op	01141144529400	00	999.00

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
42. Mwangaza Primary School	Co-op	01141143053000	00	2,139.00
43. Mwarakaya Secondary School	Co-op	01139142948000	00	1,202,379.75
44. Ng'ombeni Girls Secondary School	Co-op	01141143179300	00	5,028.10
45. Primary School Desks	Co-op	01141143766900	00	4,657.00
46. Sirini Primary School CDF PMC	Co-op	01141143550000	00	2,083.00
47. Vipingo Secondary School CDF PMC	Co-op	01141143339100	00	1,935.80
48. Vwevvesi Primary School	Co-op	01141144097900	00	35,580.00
Total			25,038,400.31	7,728,610.01

