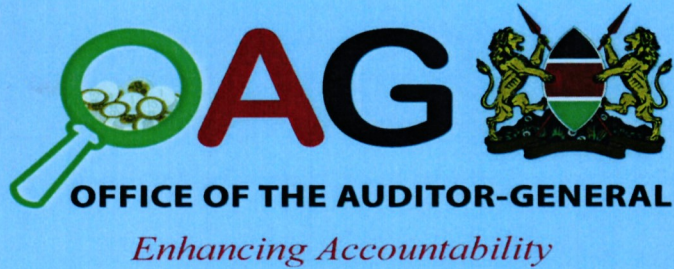


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REPORT

OF

THE AUDITOR-GENERAL

ON

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

THE NATIONAL ASSEMBLY
DATE: 01 DEC 2022 Thursday

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

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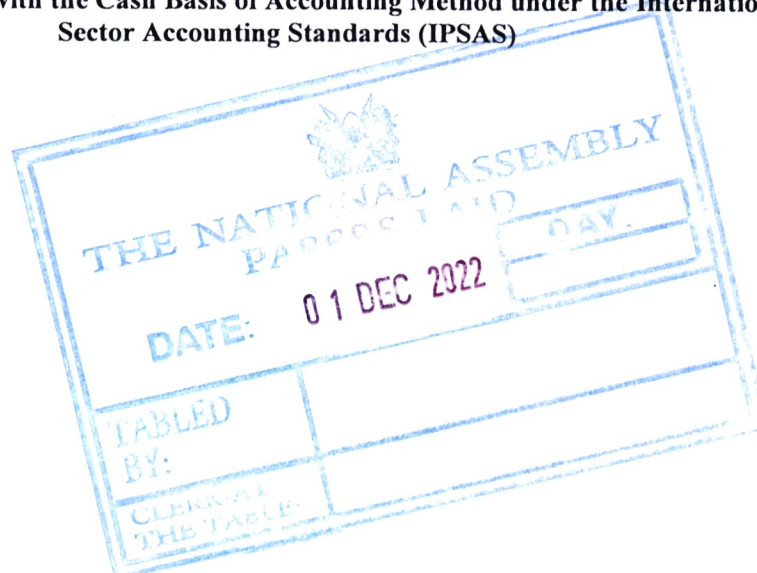


TAVETA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



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

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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National Government Constituencies Development Fund (NGCDF)
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Model	Definition	Relevance to sustainable strategy
Vision	To be economically stable constituency providing equitable and sustainable use of all resources for quality life of the residents.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To promote inclusive participation and people centered development approach that support equitable and sustainable utilization of constituency resources for quality life of all residents.	This communicates what the office does to attain sustainable developments
Core Values	Integrity, professionalism and teamwork, Accountability and transparency, Diligence impartiality and respect for diversity continuous learning, To promote a culture of efficiency and transparency, To ensure the stakeholders are involved at all levels of projects implementation.	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

Functions of NG-CDFC Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Stephen K.Charo
2.	Sub-County Accountant	David K. Munyao
3.	Chairperson NGCDFC	Julita Baby Mbelle
4.	Member NGCDFC	Kirimi Morris

(d) Fiduciary Oversight Arrangements

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

P.O. Box 243-80302
TAVETA NG-CDF BUILDING
Taveta- Voi Road
TAVETA, KENYA

(f) TAVETA Constituency NGCDF Contacts

Telephone: (254) 710-128510
E-mail: tavetangcdf@ngcdf.go.ke
Website: www.ngcdftaveta.go.ke

(g) TAVETA Constituency NGCDF Bankers

1. Equity **Bank, Taveta Branch**
Account no. 1420262668499
P.O. Box 305 - 80302
Taveta, Kenya

(h) Independent Auditors

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

*TAVETA Constituency
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(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRPERSON'S REPORT



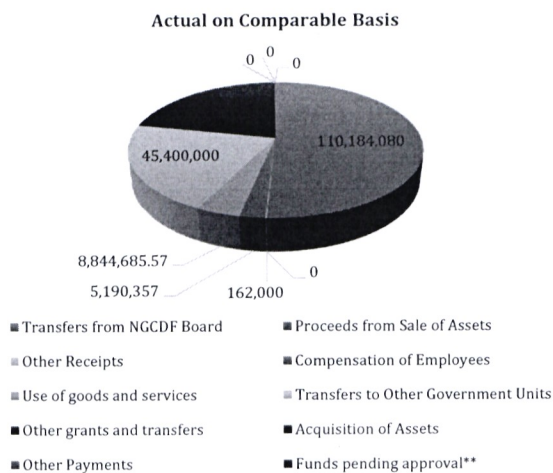
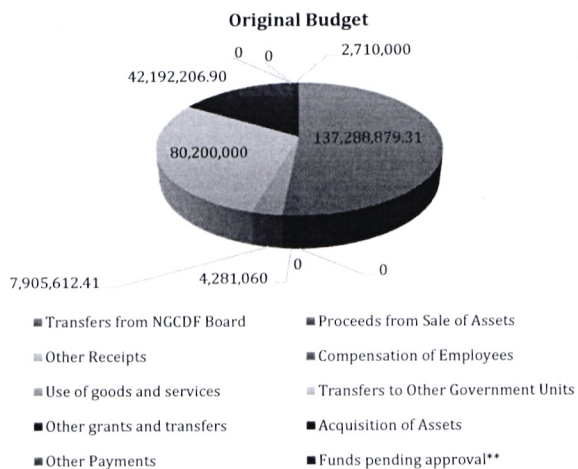
Julita Baby Mbelle
Chairperson NG-CDF Taveta

I would like to extend my gratitude to Taveta constituents for giving me the opportunity to serve in my capacity as the chairperson NG-CDFC. This demonstrates that indeed women can take up leadership especially now that Kenya is striving to achieve gender balance. As a committee, we endeavour to improve the living standards of Taveta communities by promoting access to quality education, security, environment programs has enshrined in our moto "*maendeleo kwa wote*"

Taveta constituency is one of the four constituencies in Taita-Taveta county, coast Region. The achievements mentioned herein could not have come without the great support of the NG-CDF Board, Member of Parliament with her oversight committee and all stakeholders. Our agenda is enclaved for improving livelihoods through promoting quality education at primary, secondary schools and tertiary institutions. This financial year ending June 2021 has seen us almost complete the KMTC construction and close to 160 pioneer students enrolled in the institution. There has also been tremendous increase in bursary allocation, ensuring more students are in schools. In the environment sectors through budgetary support for fencing of one secondary school and installation of 10,000 litres water tanks and gutters in two primary school. Her excellent performance can be attributed to tremendous support from the NG-CDF Board, Member of Parliament and all stakeholders. During the financial year 2020/2021 we received Kshs. 100,000,000. Our utilization of funds for the financial year stands at 55.00% of the total budget of Kshs. 137,288,879.31. The low absorption of funds was due to kshs:60,000,000 meant for Kmtc TAVETA Campus which has not been received at the closure of the financial year. The NG-CDF Board should provide funds in time for 100% utilization to be achieved.

The project allocation percentage per sector is as indicated below:-

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Achievements

The successful implementation of projects this financial year is attributed to the harmonious working relationship amongst the NGCDFC members, staff and technical support from the government officials as well. The synergy has been achieved through continuous training and engagement to promote team work and quality projects.

During the financial year 2020/2021 the Constituency realised tremendous improvement in infrastructure across the two key sectors namely; Education and Security Sector. Seventeen (17) new classrooms were constructed and four (4) Chief's Offices were completed. The completion of NG-CDF Office extension project will facilitate efficient and effective service delivery to Wananchi. On bursary sector, it has enabled students to perform well and lead to tremendous increment in number of students with quality grades.

Below is a sample of projects undertaken during the financial year



a. Construction of Boys Dormitory at Timbila Boys High School



b. Construction of administration block – Abori primary school

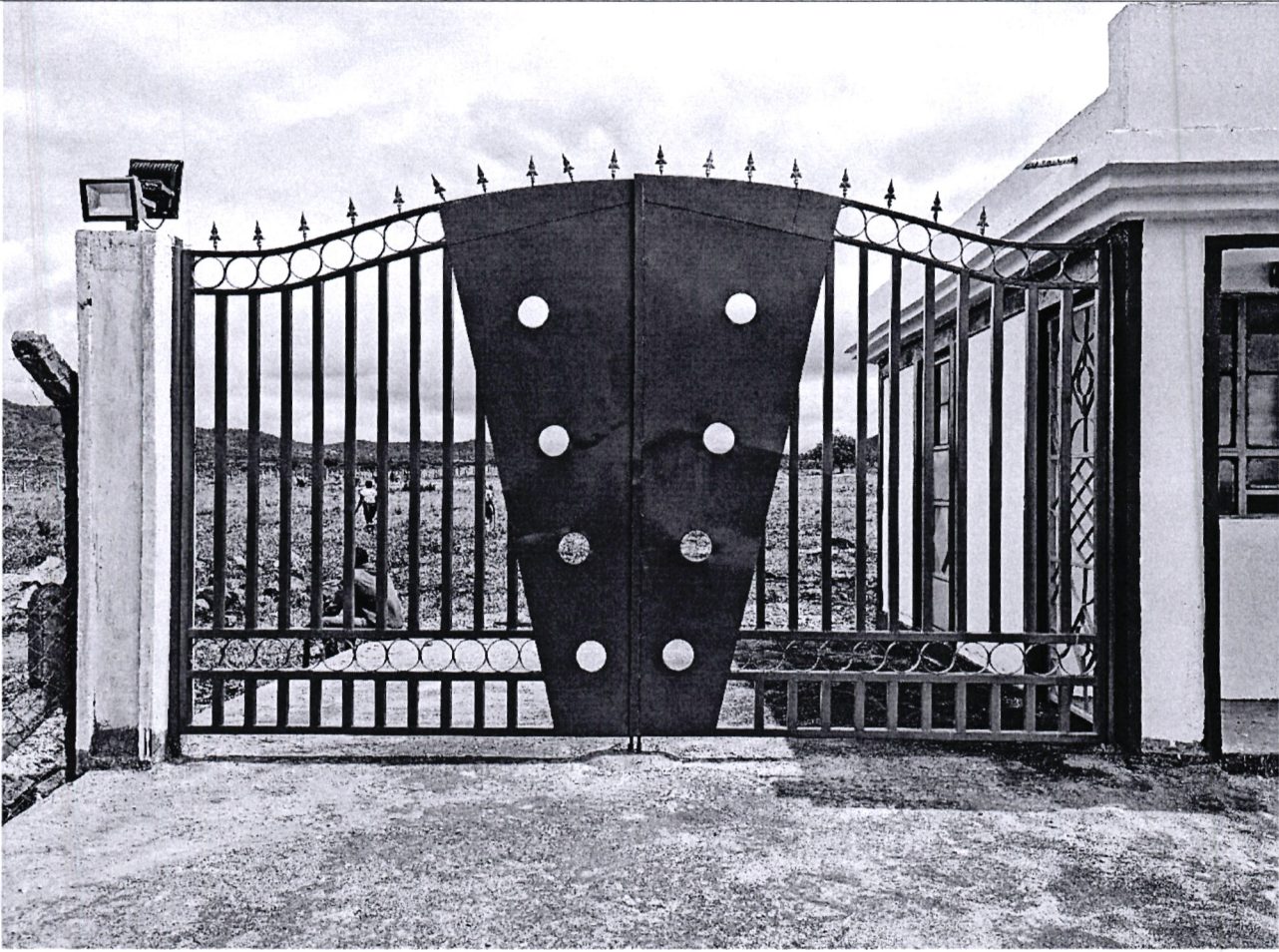
*TAVETA Constituency
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c. Completion of Taveta Sub-County Police Headquarters



d. Construction of two complete classrooms at Patani Hill Primary School



e. Construction of Gate and Fencing at Taveta Vocational and Technical Training College

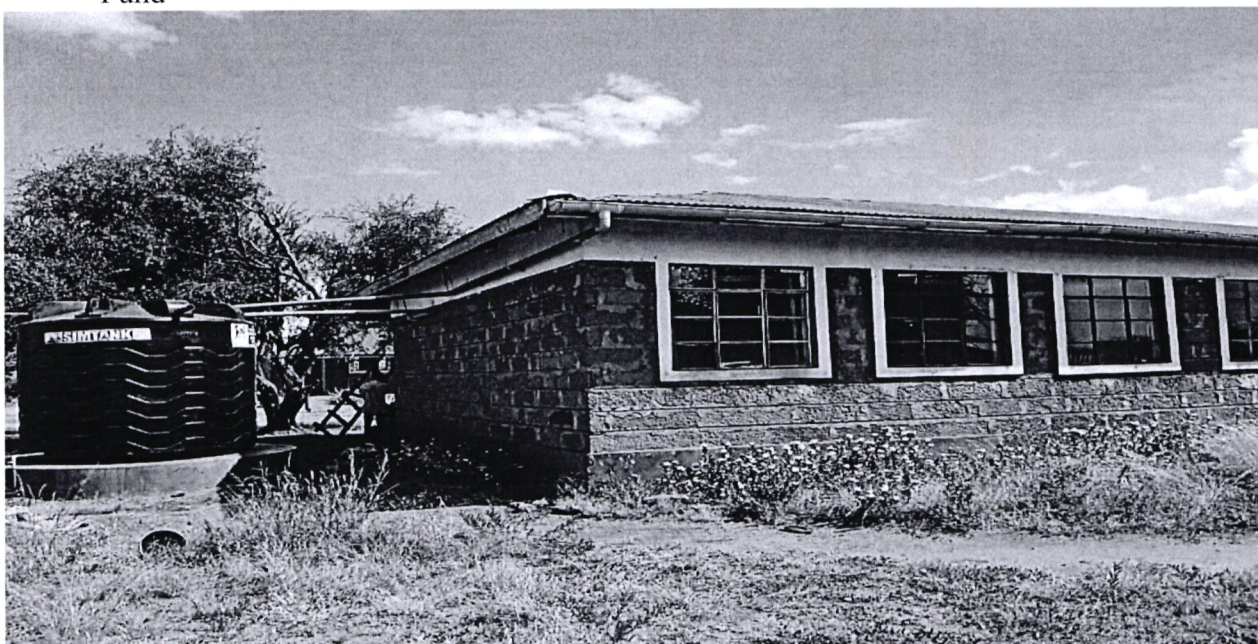


(f) Construction of Mata Chiefs Office

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(g) Construction and completion of five door pit latrine at Taveta Primary school – Emergency Fund



(h) Installation of gutters and and watter at Orkugú primary school- Environent sector



(i) Extension of NG-CDF Office- complete

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(j) Construction of classrooms – Sowene secondary school



(k) Office Tent- Attending public during this pandemic period(Covid -19)



(1) Bursary- needy students issued with bursary cheques

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Challenges

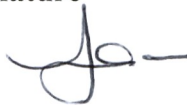
Delay in disbursement of funds from the NG-CDF Board has affected timely implementation of projects and absorption of funds allocated during the financial year, in addition insufficient funds for monitoring and evaluation and capacity building of various operatives has impacted negatively on funds administration. Covid 19 pandemic ha also posed some challenges to our operations but we have strived to deliver on our mandate as expected by observing the laid down guidelines by the ministry of health.

Way forward

In order to improve on timely completion of projects NG-CDF Board should disburse funds regularly.

Allocation for monitoring and evaluation vote should be increased for effective and efficient management of projects. Lastly, Projects should be funded in full to avoid delays in completion County projects committee should be operationalized for consultation at county level to guard against any duplication of projects and enhance synergy between all development agents.

Signature

A handwritten signature in black ink, appearing to be a stylized 'J' followed by a horizontal line.

CHAIRPERSON NGCDF 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 *TAVETA Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) Increase access to education at primary and secondary school levels
- b) Enhance security and peaceful coexistence in the constituency
- c) Promotion of environmental conservation initiatives
- d) Provide access to medical, health and technical training courses to secondary school graduates
- e) Promotion of sports and cultural activities
- f) Creation of employment activities for the youth

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	1. Increase access to education at primary and secondary school levels	Increased enrolment in primary schools and 100% 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 the FY 2020/2021 -we constructed 17 new classrooms and renovated 6 classrooms in primary schools and secondary schools, constructed 2 dormitories, 3 laboratories, purchased 160 desks and 120 lockers and chairs. The constituency was able to
	2. Provide access to medical, health and technical training courses to secondary	Funding completion of KMTC Taveta Campus.		

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National Government Constituencies Development Fund (NGCDF)
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	school graduates			achieve a 98% transition from primary to secondary school. -5,150 Bursary beneficiaries at all levels were funded as per the attached schedules The KMTC Taveta campus admitted 150 pioneer students in September 2019.
Security	1.Enhanced security and peaceful coexistence in the constituency	Increased and effective service delivery	Number of chief offices and police offices constructed	In the FY 2020/2021 we funded the construction of 4 chief offices and completed Taveta Sub County police headquarters
Environment	1.Promotion of environmental conservation initiatives	Installation of water tank and gutters for harvesting water in two primary schools and fencing of one secondary school to improve security and water availability	Improved security and water availability	In the FY 2020/2021 we fenced one secondary school and installed gutters and tanks in two primary schools
Sports	Promotion of sports and cultural activities	Increased participation in sports and cultural activities	Number of sport teams supported	In the FY 2020/2021 we financed purchase of full uniforms for 13 football teams for men and 3 football teams for women
Disaster Management	Promotion of disaster	Increased awareness of disaster	Number of public awareness meetings	In the FY 2020/2021 we conducted 5

	mitigation strategies	preparedness measures	and training conducted	ward meetings where members of the public were sensitized on disaster mitigation measures focusing on floods, drought, fire and earthquakes We conducted 1 training for NG-CDFC and NG-CDFC staff on disaster management, fire drill was conducted by the deputy Sub County Commander
Youth Empowerment	Creation of employment activities for the youth	Establishment of constituency innovation hubs	Number of ICT hubs established	In the FY 2019/2020 we operationalized 4 constituency innovation hubs where 100 youths have already been trained on use of internet to do online jobs

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. **Sustainability strategy and profile -**
2. Taveta NG-CDF endeavours to finance construction of quality buildings that are PLWD friendly and adhere to international construction standards. All stake holders are adequately sensitized on their roles and responsibilities before embarking on any project.

Model	Definition	Relevance to sustainable strategy
Vision	To be economically stable constituency providing equitable and sustainable use of all resources for quality life of the residents.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To promote inclusive participation and people centered development approach that support equitable and sustainable utilization of constituency resources for quality life of all residents.	This communicates what the office does to attain sustainable developments
Core Values	Integrity, professionalism and teamwork, Accountability and transparency, Diligence impartiality and respect for diversity continuous learning, To promote a culture of efficiency and transparency, To ensure the stakeholders are involved at all levels of projects implementation.	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

- a. **Education and Training:** TAVETA NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

-
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

3. **Environmental performance**

Taveta NG-CDF promotes tree planting and roof water harvesting to increase forest cover and reduce soil erosion caused by runoff water. Project management committees and contractors are encouraged to plant tree seedlings during the construction period. The policy statement of Taveta NG-CDF includes;

- Regular communicating of our environmental performance to our stakeholders
- Monitoring and improving of our environmental performance
- Developing our management processes to ensure that environmental factors are considered during planning and implementation.
- Comply with all relevant environmental legislation, regulations and approved codes of practice.

4. **Employee welfare**

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

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

aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

5. Market place practices-

TAVETA NGCDF Constituency is committed to fair and ethical market practises.

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

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

6. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-TAVETA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The NGCDF- TAVETA Constituency financial statements were approved and signed by the Accounting Officer on 17/8 2021.



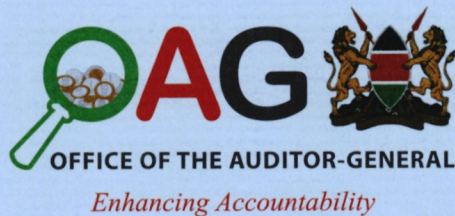
Chairperson NGCDF Committee
Name: Julita Baby Mbelle



Fund Account Manager
Name: Stephen K. Charo

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk Management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk Management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Taveta Constituency set out on pages 25 to 60,

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

which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.193,534,959 and Kshs.121,446,080 respectively, resulting to underfunding of Kshs.72,088,879 or 37% of the approved budget. Similarly, the Fund spent Kshs.106,457,486 against an approved budget of Kshs.193,534,959 resulting in under-expenditure of Kshs.87,077,474 or 45% of the budget.

The under-funding and under-expenditure affected the planned activities and might have impacted negatively on service delivery to the public.

2. Projects Implementation Status

The Projects Implementation Status Report as at 30 June, 2021 indicated that the National Government Constituencies Development Fund - Taveta Constituency, had 153 projects with approved budget of Kshs.137,288,879, out of which 8 projects with a funding

allocation of Kshs.32,710,000 had not started while 33 projects with an allocation of Kshs.38,406,000 were ongoing.

Delay in implementation of the projects have denied the public the intended benefits, and value for money as the allocated funds remain idle.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Recover Outstanding Imprest

As previously reported, Note 11 to the financial statements reflects an outstanding imprest amounting to Kshs.88,600 which was issued during the 2017 financial year. Review of records indicate that the imprest was issued to an employee who has since transferred to another Government Department outside Taveta Sub-County. Contrary to Regulation 93(5) and (6) of the Public Finance Management (National Government), Regulations 2015, the temporary imprest holder failed to account for or surrender the imprest within 7 working days after returning to duty station and the Accounting Officer similarly failed to take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

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

2. Idle Cash in Projects Management Committee (PMC) Bank Accounts

Annex 5 to the financial statements shows PMC bank balances totaling to Kshs.18,545,611.70 as at 30 June, 2021. Included in the amount are balances totalling Kshs.5,920,683.70 held in the PMC accounts for more than a year.

In the circumstances, the Fund Management did not comply with Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which provides for transfer of unutilized funds of the Project Management Committee to the constituency account.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, 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 controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 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

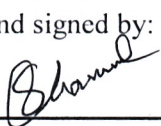
26 September, 2022

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

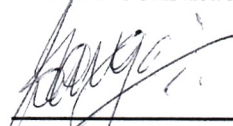
**VII. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH JUNE, 2021**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	100,000,000	102,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	162,000	150,000
TOTAL RECEIPTS		100,162,000	102,517,724
PAYMENTS			
Compensation of employees	4	5,190,357	3,788,326
Use of goods and services	5	8,844,686	6,067,095
Transfers to Other Government Units	6	45,400,000	47,600,000
Other grants and transfers	7	47,022,443	32,074,393
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		106,457,486	89,529,814
SURPLUS/(DEFICIT)		(6,295,486)	12,987,910

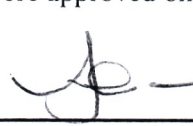
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TAVETA Constituency financial statements were approved on 17/8 2021 and signed by:



Fund Account Manager



**National Sub-County
Accountant**



**Chairperson NG-CDF
Committee**

Name: Stephen K. Charo

**Name: David K. Munyao
ICPAK M/No:27557**

Name: Julita Baby Mbelle

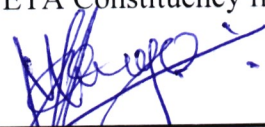
VIII. STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH JUNE, 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	14,988,594	21,284,080
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		14,988,594	21,284,080
Accounts Receivable			
Outstanding Imprests	11	88,600	88,600
TOTAL FINANCIAL ASSETS		15,077,194	21,372,680
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	490,637	1,193,130
TOTAL FINANCIAL LIABILITES		490,637	1,193,130
NET FINANCIAL ASSETS		15,077,194	21,372,680
REPRESENTED BY			
Fund balance b/fwd	13	21,372,680	8,384,770
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(6,295,486)	12,987,910
NET FINANCIAL POSITION		15,077,194	21,372,680


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



Fund Account Manager
Name: Stephen K. Charo



National Sub-County
Accountant
Name: David K. Munyao
ICPAK M/No:27557



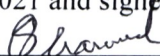
Chairman NG-CDF Committee
Name: Julita Baby Mbelle

TAVETA Constituency
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STATEMENT OF CASHFLOW
FOR THE YEAR ENDED 30TH JUNE, 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	100,000,000	102,367,724
Other Receipts	3	162,000	150,000
Total receipts		100,162,000	102,517,724
Payments for operating activities			
Compensation of Employees	4	5,190,357	3,788,326
Use of goods and services	5	8,844,686	6,067,095
Transfers to Other Government Units	6	45,400,000	47,600,000
Other grants and transfers	7	47,022,443	32,074,393
Acquisition of Assets	8	-	-
Other Payments	9	-	-
Total payments		106,457,486	89,529,814
Total Receipts Less Total Payments		(6,295,486)	12,987,910
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net adjustments		-	-
Net cash flow from operating activities		(6,295,486)	12,987,910
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		(6,295,486)	12,987,910
Cash and cash equivalent at BEGINNING of the year	13	21,372,680	8,384,770
Cash and cash equivalent at END of the year		15,077,194	21,372,680

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



Fund Account Manager
Name: Stephen K. Charo



National Sub-County
Accountant
Name: David K. Munyao
ICPAK M/No:27557



Chairman NG-CDF Committee
Name: Julita Baby Mbelle

**IX. SUMMARY STATEMENT OF APPROPRIATION
FOR THE YEAR ENDED 30TH JUNE, 2021**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	21,284,080	35,000,000	193,372,959	121,284,080	72,088,879.31	62.7%
Proceeds from Sale of Assets			-	-	-	-	-
Other Receipts		162,000	-		162,000		0%
TOTALS	137,088,879	21,446,080	35,000,000	193,534,959	121,446,080	72,088,879.31	62.8%
PAYMENTS							
Compensation of Employees	4,281,060	2,237,688		6,518,748	5,190,357	1,328,391	79.6%
Use of goods and services	7,905,612	1,346,146		9,251,758	8,844,686	407,073	95.6%
Transfers to Other Government Units	80,200,000	-	35,000,000	115,200,000	45,400,000	69,800,000	39.4%
Other grants and transfers	41,992,207	17,520,236		59,512,443	47,022,443	12,490,000	79.0%
Acquisition of Assets	-	10		10	0	10	0%
Other Payments	-	-		-	-	-	-
Funds pending approval**	2,710,000	342,000		2,910,000	0	3,072,000	0
TOTALS	137,088,879	21,446,080	35,000,000	193,534,959	106,457,486	87,077,474	55.0%

**Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects

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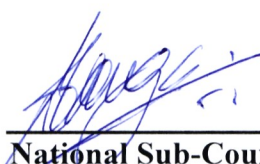
- (a) Adjustments was are result of opening balance of kshs 21,284,080 and outstanding imprest of ksh: 88,600
- (b) Included in the payments is unallocated amount of Kshs162,000 being A in A not yet approved by the NG-CDF board and 2,710,000 for kimala social hall pending approval by NG-cdf board
- (c) Underutilisation of compensation of employees was due to provision of gratuity
- (d) Underutilisation of transfers to other Government units was as a result of delayed of approval and disbursement of funds by the NG-CDF Board of kshs:60,000,000 for KMTC Campus Taveta.
- (e) Underutilisation of other Grants and transfers was due to closure of learning institutions as a result of Covid – 19 pandemic and delayed disbursements of funds from Ng-CDF Board

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	87,077,474
Less undisbursed funds receivable from the Board as at 30 th June 2021	72,088,879
	14,988,595
Add Accounts payable	
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	14,988,594

The NGCDF-TAVETA Constituency financial statements were approved on 17/8 2021 and signed by:



Fund Account Manager
Name: Stephen K. Charo



National Sub-County
Accountant
Name: David K. Munyao
ICPAK M/No:27557



Chairman NG-CDF Committee
Name: Julita Baby Mbelle

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,281,060	2,237,688	-	6,518,748	5,190,357	1,328,391
1.2 Committee allowances	1,500,000	0	-	1,500,000	1,500,000	0
1.3 Use of goods and services	2,384,940	0	-	2,384,940	2,334,940	50,000
Sub-Total	8,166,000	2,237,688	-	10,403,688	9,025,297	1,378,391
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	0	-	1,000,000	1,000,000	0
2.2 Committee allowances	2,520,672	1,346,146	-	3,866,818	3,509,746	357,073
2.3 Use of goods and services	500,000	0	-	500,000	500,000	0
Sub-Total	4,020,672	1,346,146	-	5,366,817	5,009,746	357,073
3.0 Emergency						
3.1 Primary Schools						
Kitoghoto primary school project	0	0	0	0	700,000	0
Taveta primary school	0	0	0	0	700,000	0
Riata primary school	0	0	0	0	600,000	0
Riata primary school	0	0	0	0	500,000	0
Khadija muna primary school	0	0	0	0	600,000	0
Lesesia primary school project	0	0	0	0	640,448	0

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

7.0 Primary Schools Projects									
Abori Primary School Project	2,000,000	0	0	2,000,000	2,000,000	0	0	0	0
Njukini Primary School Project	1,300,000	0	0	1,300,000	1,300,000	0	0	0	0
Njoro Springs Primary School Project	700,000	0	0	700,000	700,000	0	0	0	0
Taveta Primary School Project	1,000,000	0	0	1,000,000	1,000,000	0	0	0	0
St. Patrick Kimala Primary School Project	700,000	0	0	700,000	700,000	0	0	0	0
Njoro Springs Primary School Project	1,100,000	0	0	1,100,000	1,100,000	0	0	0	0
Rekeke primary school	700,000	0	0	700,000	700,000	0	0	0	0
Patani hill Primary School Project	500,000	0	0	500,000	500,000	0	0	0	0
Patani hill Primary School Project	700,000	0	0	700,000	700,000	0	0	0	0
Patani hill Primary School Project	120,000	0	0	120,000	120,000	0	0	0	0
Khadija Muna Primary School Project	1,100,000	0	0	1,100,000	1,100,000	0	0	0	0
Khadija Muna Primary School Project	600,000	0	0	600,000	600,000	0	0	0	0
Madarasani primary school	2,000,000	0	0	2,000,000	2,000,000	0	0	0	2,000,000
Msheghesheni Primary School	1,100,000	0	0	1,100,000	1,100,000	0	0	0	1,100,000
Msheghesheni Primary School	700,000	0	0	700,000	700,000	0	0	0	700,000
Chokaa primary school project	2,200,000	0	0	2,200,000	2,200,000	0	0	0	2,200,000
Mata primary school project	2,200,000	0	0	2,200,000	2,200,000	0	0	0	2,200,000
Salaita primary school project	120,000	0	0	120,000	120,000	0	0	0	120,000
Ulawani primary school project	120,000	0	0	120,000	120,000	0	0	0	120,000
Khadija muna primary school project	120,000	00	0	120,000	120,000	0	0	0	120,000
Patani primary school project	1,100,000	0	0	1,100,000	1,100,000	0	0	0	1,100,000
Salaita primary school project	600,000	0	0	600,000	600,000	0	0	0	600,000
Mahoo primary school project	2,000,000	0	0	2,000,000	2,000,000	0	0	0	2,000,000

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

Mahadakini Primary School Project	1,200,000	0	0	0	1,200,000	1,200,000	0
Machungwani primary school project	1,100,000	0	0	0	1,100,000	1,100,000	0
Machungwani primary school project	700,000	0	0	0	700,000	700,000	0
Machungwani primary school project	120,000	0	0	0	120,000	120,000	0
Grigan primary school project	500,000	0	0	0	500,000	500,000	0
Chala primary school project	2,500,000	0	0	0	2,500,000	2,500,000	0
Sub-Total	28,900,000		0	0	28,900,000	25,100,000	3,800,000
8.0 Secondary Schools Projects (List all the Projects)							
Sowene Secondary school project	3,300,000.00	0	0	0	3,300,000.00	3,300,000.00	0
Sowene Secondary school project	400,000.00	0	0	0	400,000.00	400,000.00	0
Njukini Secondary school project	1,100,000.00	0	0	0	1,100,000.00	1,100,000.00	0
Njukini Secondary school project	3,000,000.00	0	0	0	3,000,000.00	0	3,000,000.00
Njukini Secondary school project	400,000.00	0	0	0	400,000.00	400,000.00	0
Mahadakini Secondary School Project	2,400,000.00	0	0	0	2,400,000.00	2,400,000.00	0
Mahadakini Secondary School Project	400,000.00	0	0	0	400,000.00	400,000.00	0
Timbila boys High school project	3,000,000.00	0	0	0	3,000,000.00	3,000,000.00	0
Kiwalwa Secondary School Project	2,400,000.00	0	0	0	2,400,000.00	2,400,000.00	0

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

Kiwalwa Secondary School Project	400,000.00	0	0	400,000.00	400,000.00	0
Malukiloriti secondary School Project	1,100,000.00	0	0	1,100,000.00	1,100,000.00	0
Malukiloriti secondary School Project	3,000,000.00	0	0	3,000,000.00	0	3,000,000.00
Malukiloriti secondary School Project	400,000.00	0	0	400,000.00	400,000.00	0
Sub-Total	21,300,000	0	0	21,300,000	15,300,000	6,000,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 KMTC Taveta Campus Project	30,000,000	0	35,000,000	65,000,000	5,000,000	60,000,000
Sub-Total	30,000,000	0	35,000,000	65,000,000	5,000,000	60,000,000
10.0 Security Projects						
Lumi chiefs office project	2,000,000.00	0	0	2,000,000.00	0	2,000,000
Mata chiefs office project	2,700,000.00	0	0	2,700,000.00	2,700,000.00	0
Nakruto chiefs office project	2,700,000.00	0	0	2,700,000.00	0	2,700,000
Mboghoni chiefs office project	2,700,000.00	0	0	2,700,000.00	2,700,000.00	0
Timbila chiefs office project	2,400,000.00	0	0	2,400,000.00	2,400,000.00	0
Timbila chiefs office project	300,000.00	0	0	300,000.00	300,000.00	0
Njukini chiefs office project	2,000,000.00	0	0	2,000,000.00	0	2,000,000
Sub-Total	14,800,000	0	0	14,800,000	8,100,000	6,700,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	0	0	0	0	0	0
11.2 Construction of CDF office	0	2,531,995	0	2,531,995	2,531,995	0
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	10	0	10	0	10

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11.5 Purchase of land	0	0	0	0	0	0	0
12.0 Others							
12.1 Strategic Plan	0	0	0	0	0	0	0
12.2 Innovation Hub	0	0	0	0	0	0	0
12.2	0	0	0	0	0	0	0
Funds pending approval**							
Kimala Social Hall Project	2,710,000	0	0	2,710,000	0	0	2,710,000
12.2 Unallocated Amount	0	342,000	0	342,000	0	0	342,000
Total	137,088,879	21,446,080	35,000,000	193,534,959	106,457,486	87,077,474	

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-TAVETA 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 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 the years presented.

a) Recognition of Receipts

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

Transfers from the National Government Constituency Development Fund (NGCDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

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These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily

convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 20xx to 30th June 20xx as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 20xx.

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO B041218	1		4,000,000
AIE NO B047657	2		20,000,000
AIE NO B049183	3		6,000,000
AIE NO B104118	4		14,000,000
AIE NO B104489	5		24,000,000
AIE NO B096776	6		34,367,724
AIE NO B124671	1	9,000,000.00	
AIE NO B 124874	2	5,000,000.00	
AIE NO B 119656	3	10,000,000.00	
AIE NO B 128045	4	12,000,000.00	
AIE NO B 128288	5	6,900,000.00	
AIE NO B 132048	6	6,000,000.00	
AIE NO B 132342	7	6,000,000.00	
AIE NO B 126011	8	12,000,000.00	
AIE NO B 126303	9	7,000,000.00	
AIE NO B 140742	10	15,000,000.00	
	11	11,100,000	
TOTAL		100,000,000	102,367,724

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Receipts from Sale of tender documents (A IN A)	162,000	150,000
Total	162,000	150,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,829,000	2,262,000
Basic wages of casual labourers	374,837	745,442
Personal allowances paid as part of salary		-
House Allowance	388,000	300,000
Transport Allowance	188,000	144,000
Leave allowance	0	50,000
Gratuity to contractual employees	1,067,060	-
Employer Contributions Compulsory national social security schemes	117,720	91,854
Other personal payments (medical allowance and NHIF Casuals)	203,600	164,700
Employer Contributions Compulsory national social security schemes (Casual labourers)	22,140	30,330
Total	5,190,357	3,788,326

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5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	744,560	70,000
Committee Allowances	4,456,100	2,718,000
Utilities, supplies and services	121,193.03	84,141
Communication, supplies and services	123,644	186,894
Domestic travel and subsistence	1,186,179	1,290,560
Printing, advertising and information supplies & services	587,900	461,292
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,175,410	618,421
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	49,700	527,787
Routine maintenance – other assets	-	-
Fuel, Oil and Lubricants	400,000	110,000
Total	8,844,686	6,067,095

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	25,100,000	24,700,000
Transfers to secondary schools (see attached list)	15,300,000	22,900,000
Transfers to tertiary institutions (see attached list)	5,000,000	-
TOTAL	45,400,000	47,600,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,146,000	807,000
Bursary – tertiary institutions (see attached list)	5,254,000	493,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	8,100,000	13,106,388
Sports projects (see attached list)	-	2,500,000
Environment projects (see attached list)	2,700,000	2,100,000
Emergency projects (see attached list)	7,290,448	7,100,000
Strategic Plan	-	-
ICT Hub	-	-
Construction of NG-CDF Office	2,531,995	5,968,005
Total	47,022,443	32,074,393

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank Limited, Account No. 1420262668499</i>	14,988,594	21,284,080
Total	14,988,594	21,284,080
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Francis Kimotho</i>	25/9/2009	88,600	-	88,600
<i>Total</i>				88,600

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	1,067,060	-
Gratuity held during the year (B)	490,637	-
Gratuity paid during the Year (C)	1,067,060	-
Closing Gratuity as at 30 th June D= A+B-C	490,637	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1st July 2020)	2019-2020 (1st July 2019)
	Kshs	Kshs
Bank accounts	21,284,080	8,296,170
Cash in hand	-	-
Imprest	-	-
Total	21,284,080	8,296,170

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	88,600	88,600
Imprest issued during the year (B)	2,956,600	374,400
Imprest surrendered during the Year (C)	2,956,600	374,400
closing accounts in account receivables D= A+B-C	88,600	88,600

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 st July 2021 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	490,637	1,193,190
Others (<i>specify</i>)		-
	490,637	1,193,190

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,328,391	2,237,688
Use of goods and services	407,073	1,346,145
Amounts due to other Government entities (see attached list)	69,800,000	35,000,000
Amounts due to other grants and other transfers (see attached list)	12,490,000	17,520,236
Acquisition of assets	10	10
Others (<i>specify</i>)	-	-
Funds pending approval	2,710,000	-
Unallocated amount	342,000	180,000
	87,077,474	56,284,080

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17.4. SUMMARY OF FIXED ASSET REGISTER (See Annex 4)

	2020 - 2021	2019-2020
	Kshs	Kshs
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	-	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
TOTAL	31,843,096	28,623,011

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17.5: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	18,545,611.70	29,751,633.60
	18,545,611.70	29,751,633.60

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Peter Nyamai	Accounts	01/07/2020	83,328	
2. Ashura Kabwange	Messenger	01/07/2020	65,100	
3. Raphael Kihara	Clerk of Works	01/12/2020	54,684	
4. Stanley Maghanga	Registry Clerk	01/10/2020	52,731	
5. John Oloo	Driver	01/03/2021	19,096	
6. Irine Chao	Messenger	05/10/2020	48,825	
7. Ernest Juma	Bursary Clerk	05/10/2020	46,872	
8. Emmanuel Mburia	Bursary Clerk	01/07/2020	57,288	
9. Marriam Abdi	Receptionist	01/12/2020	33,418	
10. Jomo Rashidi	Clerk of Works	01/04/2021	29,295	
Sub-Total			490,637	
Grand Total			490,637	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		1,328,391	2,237,688	
Use of goods & services		407,073	1,346,145	
	Sub-Total	1,735,464	3,583,833	
Amounts due to other Government entities				
	Taveta KMTC Campus	60,000,000	35,000,000	
	Madarasani primary school project	2,000,000		
	Msheghesheni primary school project	1,100,000		
	Msheghesheni primary school project	700,000		
	Njukini secondary school project	3,000,000		
	Malukiloriti secondary school project	3,000,000		
	Sub-Total	69,800,000	38,583,833	
Amounts due to other grants and other transfers				
	Emergency	0	98,241	
	Bursary secondary school	0	10,700,000	
	Bursary tertiary institutions	290,000	4,190,000	
	Construction of CDF office	0	2,531,995	
	Purchase of Kcse and KCPE revision materials for sec. and pri. schools	3,000,000		
	sports	2,500,000		
	Lumi chiefs office	2,000,000		
	Nakuto chiefs office	2,700,000		
	Njukini chiefs office	2,000,000		
	Sub-Total	12,490,000	17,520,236	
	Sub-Total	84,025,464	56,104,070	
Acquisition of assets				
	Purchase of computers	10	10	
Unallocated amount		342,000	180,000	

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Sub-Total	342,000	180,010
Funds pending approval	2,710,000	
Grand Total	87,077,474	56,284,080

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	11,968,005	2,531,995		14,500,000
Transport equipment	3,300,000			3,300,000
Office equipment, furniture and fittings	473,336	543,080		1,016,416
ICT Equipment, Software and Other ICT Assets	861,080	145,000		1,006,080
Other Machinery and Equipment	12,020,600			12,020,600
Heritage and cultural assets				
Intangible assets				
Total	28,623,011	3,220,075		31,843,096

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

PMC	Bank	Account number	Bank Balance 2020/2021	Bank Balance 2019/2020
Grigan primary school project		1420277747318	8,230	157,540
Kitobo secondary school project		1420277269247	1,640.00	67,113.70
Kiwalwa secondary school project		1420277579900	11,418.10	127,968.10
KMTC-Taveta project		1420263406530	1,111.23	1,111.23
Lotima primary school project		1420266636831	168,072.70	3,608,900.80
Machungwani primary school project		1420266785509	122,022.00	126,573,.80
Mahandakini secondary school		1420271104238	1,838,529.10	11,152,.60
Mahoo Girls secondary school project		1420277750176	3,870.50	3,870.50
Njoro secondary school project		1420264568698	1,774.00	106,519.30
Sowene secondary school project		1420277597975	371,305.10	295,725.80
Taveta primary school project		1420277621406	168,679.30	202,870
Bishop Njenga secondary school project		1420268218298	964.00	51,084
Timbila high school		1420178878677	391,930.70	2,622,665
Timbila Primary school		1420178861151	120.00	120
Taveta Sport Project		1420172063458	3,440.00	116,560
Eldoro chiefs office project		1420277603487	1,520.00	1520
Mahoo chiefs office project		1420277637072	175.00	172
Jipe Divisional headquarters		1420272268008	31,134.50	31,134.05
Jipe primary school project		1420266493700	1,815.00	1815
Kiwalwa primary school project		1420277579904	465.00	465
Mahandakini primary school project		1420277269247	1,640.00	921.03
Njoro Springs primary school project		1420178675965	580.00	1,100,000
Orkungú primary school project		1420277628403	29,893.00	1,367.50
Riata primary school project		1420178770328	205,536.90	135,291.80

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

PMC	Bank	Account number	Bank Balance 2020/2021	Bank Balance 2019/2020
Salaita primary school project		1420272874761	599,975.00	187,989
Mahoo primary school project		1420265068081	2,003,107.30	2,001,645
Lumi Secondary School Project		1420263829981	13,117.00	41,729
Taveta Deputy County Commissioner Project		1420179831662	98.00	550,000
Taveta Sub-County Police Headquarters Project		1420179884929	444,876.29	4,606,387.59
Nakruto chiefs office project		1420179792562	2,269.90	2,000,000
Timbila chiefs office project		1420179788497	1,976,002.80	2,000,000
Mboghoni chiefs office project		1420179783250	1,410.20	560,908.50
Mata chiefs office project		1420179822660	617,540.00	2,000,000
Taveta Prisons project		1420179817552	1,520	1,520
Njoro Mata pre-school project		1420178675965	580	580
Chala Secondary School project		1420179725382	1,640.00	183,995
Patani Hill primary school project		1420179902744	616,574.50	2,100,000
Abori primary school project		1420179883531	652,908.30	2,000,000
Msheghesheni primary school project		1420271322534	2,769.00	219,361.60
Njukini secondary school project		1420178587442	110,222.80	242,676.40
Malukiloriti secondary school project		1420178581390	1,404,047.00	279,427.60
St. Norbert Tangini primary school project		1420268539350	5,730.00	176,715
Ngutini secondary school project		1420276831006	840.00	241,560
Ulawani primary school project		1420263454943	141,864.00	132,445
Khadija muna primary school project		1420178869450	2,314,572.00	152,888.40
Chala primary school project		1420277308530	3,325.00	1,152,002.30
Chokaa primary school project		1420179793854	1,420,793.80	105,613
Njukini Primary School Project		1420180785201	503,002.70	-
Rekeke Primary School Project		1420180780949	700,000	-

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

PMC	Bank	Account number	Bank Balance 2020/2021	Bank Balance 2019/2020
St. Patrick Kimala Primary School Project		1420264142323	280,840.40	-
Mata Primary School Project		1420180889684	208,262.90	-
Kimorigo assistant chief's office project.		1420180531022	270.00	
Taveta Technical /Vocational college project		1420180584769	285,669.80	
Kitoghoto primary school project		1420180752658	220,136.20	
Lessesia primary school		1420168504555	645,780.58	
Total			18,545,611.70	29,572,178

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ADL/55/17/17/18 (4)	Outstanding imprest	Overdue outstanding imprest issued in 2007	Daniel Mwaluko-FAM	Not resolved
	Log Book for GKB 466S	Follow up on going	Daniel Mwaluko-FAM	Not resolved

