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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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



*Revised Template 30<sup>th</sup> June 2021*



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**KIMININI NG-CDF CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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## ***Kiminini Constituency***

### ***National Government Constituencies Development Fund (NGCDF)***

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

## **I. KEY NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDS- KIMININI CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

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

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**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Kiminini 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 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Beatrice Bowen
2.	Sub-County Accountant	Eliud Chirchir
3.	Chairman NGCDFC	John Siboe
4.	Member NGCDFC	Mercyline Wanyama

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kiminini Constituency NGCDF Headquarters**

P.O. Box 1633-30200  
Kiminini CDF Office  
Kitale, KENYA

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

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**(f) Kiminini Constituency NGCDF Contacts**

Telephone: (254) 720200297  
E-mail: [cdfkiminini@ngcdf.go.ke](mailto:cdfkiminini@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) Kiminini Constituency NGCDF Bankers**

Cooperative Bank  
Kitale Branch

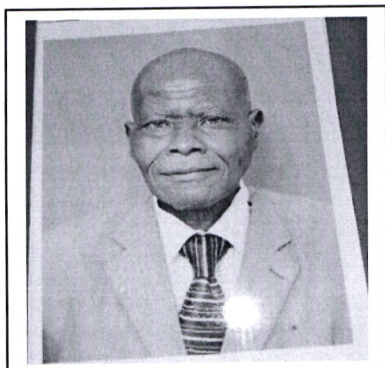
**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. NG-CDFC CHAIRMAN'S REPORT**



**MR JOHN SIBOE,  
 CHAIR PERSON  
 NGCDF-KIMININI**

It is my pleasure to present to you the annual report and financial statement for the year ended June 30, 2021. During the year under review, the entity was allocated Kshs 137,088,839.80 which represents a 14% increase in allocation from the previous year. Our performance is generally impressive and we have been able to offer more services to our constituents.

However, the NG-CDF Board did not release all the funds within the financial year hence delayed the implementation of some projects and COVID 19 were but a few of some challenges experienced. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 60% of the funds were allocated to these initiatives.

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

The constituency has several challenges which makes it difficult to realize the constituency's set objectives. These include:

<b><i>Challenges</i></b>	<b><i>What the entity is doing to overcome the challenges</i></b>
<ul style="list-style-type: none"> <li>• <i>Most primary schools are muddy</i></li> </ul>	<i>There is ongoing of Ondoa matope operations (omo) in the constituency.</i>
<ul style="list-style-type: none"> <li>• <i>inadequate land to put up primary schools and secondary school facilities.</i></li> </ul>	<i>Putting up stored buildings in public primary and secondary to counter land shortage</i>
<ul style="list-style-type: none"> <li>• <i>insecurity as a result of high population and unemployment</i></li> </ul>	<i>Construction of more chief offices, Ap houses and police post to boost security. Awareness campaigns to sensitise the people and security personnel on crime reporting</i>
<ul style="list-style-type: none"> <li>• <i>Most families are straining on school fees and bursaries are not enough (the demand for bursaries higher than the available funds)</i></li> </ul>	<i>The entity prioritise the most needy students</i>

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<ul style="list-style-type: none"> <li>• <i>poor road network making it difficult to transport building materials to the site</i></li> </ul>	<p><i>approaching other organs of government eg Kerra and county government to work on the poor roads.</i></p>
<ul style="list-style-type: none"> <li>• <i>inadequate funds allocated to projects because of too many prioritise</i></li> </ul>	<p><i>The entity is identifying the most needy schools and allocate the funds</i></p>
<ul style="list-style-type: none"> <li>• <i>Effects of covid 19 (covid 19 made implementation of projects difficult</i></li> </ul>	<p><i>The institutions are observing social distance has the implement the projects</i></p>
<ul style="list-style-type: none"> <li>• <i>poorly done roads leading to serious drainage systems, especially during rainy seasons.</i></li> </ul>	<p><i>The schools are making sure the drainage systems is good before they stated the construction</i></p>

successfully implemented projects during the year to underscore the performance of the constituency.



Wamalwa Kijana Memorial High School Storied Building with six classrooms



Wehoya Primary School Administration Block



***Kiminini Constituency  
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Six 46-Seater bus purchased by KIMININI NG-CDF

**Signature**

**JOHN SIBOE**

**CHAIRMAN 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 NGCDF-KIMININI Constituency's *Strategic plan for 2018-2022* are to:

- a) Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- b) Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- c) Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- d) Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- e) Promoting performance management and smooth running of NGCDF office
- f) Catering for any unforeseen occurrences in the constituency through emergency support.

**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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiari</li> </ul>	<p>In FY 20/21</p> <ul style="list-style-type: none"> <li>-we increased number of classrooms, dormitories, laboratories etc</li> <li>- Bursary beneficiaries at all levels were as per the attached schedules</li> </ul>

**Kiminini Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Constituency Sector	Objective	Outcome	Indicator	Performance
			es at all levels	
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	- chief, ACC, DCC, assistant chief offices constructed. Number of police posts, stations constructed or rehabilitated	- chief, ACC, DCC, assistant chief offices constructed. Number of police posts, stations constructed or rehabilitated
Environment	To promote environment	Increase in the number of trees planted	Number of trees planted	
Sports	To promote constituent talent	More youths are engaged in sports	The number of the constituent engaged	
Emergency	To cater for any unforeseen	More emergencies are sorted	Number of projects done under emergency	

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

##### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** KIMININI NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

##### **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

**Kiminini Constituency**  
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- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

### **3. Employee welfare**

We invest in providing the best working environment for our employees. NGCDF KIMININI 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. KIMININI constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

### **4. Market place practices-**

KIMININI 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

### **5. Community Engagements-**

KIMININI 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.

***Kiminini Constituency***

***National Government Constituencies Development Fund (NGCDF)***

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

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**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.

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

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

**V. STATEMENT OF NATIONAL GOVERNMENT CONSTUENCY DEVELOPMENT FUND-  
KIMININI CONSTUENCY 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-KIMININI 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-KIMININI 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- KIMININI 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 KIMININI 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- KIMININI Constituency financial statements were approved and signed by the Accounting Officer on 10.09 2021.



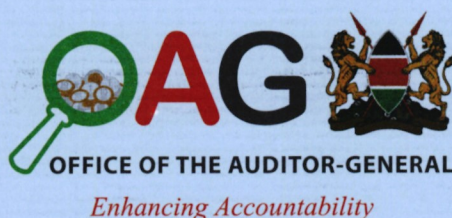
**Chairman NGCDF Committee  
Name: John Siboe**



**Fund Account Manager  
Name: Beatrice Bowen**

# 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 - KIMININI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kiminini Constituency set out on pages 16 to 60,

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



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

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

### **Basis for Qualified Opinion**

#### **Cash and Cash Equivalents**

The statement of assets and liabilities and reflects cash and cash equivalents amount of Kshs.51,184,743 as disclosed in Note 10A to the financial statements in respect to a bank account held at a local bank. Review of the bank reconciliation statement for the month of June, 2021 reflects payments in cash book not recorded in the bank statement totalling Kshs.3,799,423. However, a schedule with details of these payments was not provided for audit.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.51,184,743 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.237,430,796 and Kshs.192,341,956 respectively resulting to an under-funding of Kshs.45,088,840 or 19% of the budget. Similarly, the Fund expended

Kshs.141,157,213 against an approved budget of Kshs.237,430,796 resulting to an under-expenditure of Kshs.96,273,583 or 40% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Renovation of Classrooms at Big Tree Primary School**

The Fund transferred an amount of Kshs.1,000,000 to Big Tree Primary School for renovation of three (3) classrooms and an administration block. Physical verification of the project revealed poor workmanship as the floor had cracks and the paint work was not done well. Further, the contractor was required to fix four (4) doors but only fixed three (3) doors.

In the circumstances, value for money was not obtained from the resources incurred on this project

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 effective 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 controls 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its 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 controls 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**23 September, 2022**

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

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>TOTAL RECEIPTS</b>		<b>161,867,724</b>	<b>123,040,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,146,269	1,843,160
Use of goods and services	5	6,740,821	12,298,416
Transfers to Other Government Units	6	122,007,027	78,530,000
Other grants and transfers	7	8,934,906	24,101,873
Acquisition of Assets	8	328,190	
Other Payments	9	=	
<b>TOTAL PAYMENTS</b>		<b>141,157,213</b>	<b>116,773,449</b>
<b>SURPLUS/ (DEFICIT)</b>		<b><u>20,710,511</u></b>	<b><u>6,267,427</u></b>

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



Fund Account Manager  
Name: Beatrice Bowen



National Sub-County  
Accountant  
Name: Eliud K. Chirchir  
ICPAK M/No: 12794




Chairman NG-CDF Committee  
Name: John Siboe

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


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	51,184,743	30,474,232
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>51,184,743</b>	<b>30,474,232</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>51,184,743</b>	<b>30,474,232</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>51,184,743</b>	<b>30,474,232</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	13	30,474,232	24,206,805
Prior year adjustments	14	-	-
Surplus/Deficit for the year		20,710,511	6,267,427
<b>NET FINANCIAL POSITION</b>		<b>51,184,743</b>	<b>30,474,232</b>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIMININI Constituency financial statements were approved on 10.09 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Name: Beatrice Bowen

  
\_\_\_\_\_  
National Sub-County  
Accountant

Name: Eliud K. Chirchir  
ICPAK M/No: 12794

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee


Name: John Siboe


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


STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Other Receipts	3	=	=
<b>Total receipts</b>		<b>161,867,724</b>	<b>123,040,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,146,269	1,843,160
Use of goods and services	5	6,740,821	12,298,416
Transfers to Other Government Units	6	122,007,027	78,530,000
Other grants and transfers	7	8,934,906	24,101,873
Other Payments	9	-	-
<b>Total payments</b>		<b>140,829,023</b>	<b>116,724,429</b>
<b>Total Receipts Less Total Payments</b>		<b>21,038,701</b>	<b>6,267,427</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>-</b>	<b>-</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	328,190	-
<b>Net cash flows from Investing Activities</b>		<b>(328,190)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>20,710,511</b>	<b>6,267,427</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>30,474,232</b>	<b>24,206,805</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>51,184,743</u></b>	<b><u>30,474,232</u></b>

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

  
 \_\_\_\_\_  
**Fund Account Manager**  
**Name: Beatrice Bowen**

  
 \_\_\_\_\_  
**National Sub-County**  
**Accountant**  
**Name: Eliud K. Chirchir**  
**ICPAK M/No: 12794**

  
 \_\_\_\_\_  
**Chairman NG-CDF Committee**  
**Name: John Siboe**



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

**IX. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization Difference e=c-d	% of Utilization f=d/c %
	A	B	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	2020/2021				2020/2021	30/06/2021		
Transfers from NGCDF	137,088,840		30,474,232	69,867,724	237,430,796	192,341,956	45,088,840	81.0%
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>137,088,840</b>		<b>30,474,232</b>	<b>69,867,724</b>	<b>237,430,796</b>	<b>192,341,956</b>	<b>45,088,839</b>	<b>81.0%</b>
<b>PAYMENTS</b>								
Compensation of Employees	2,249,800		1,116,042	277,268	3,693,110	3,146,269	546,841	85.2%
Use of goods and services	10,088,159		-	240,487	10,328,646	6,740,821	3,587,825	65.3%
Transfers to Other Government Units	71,700,000		28,180,000	53,027,027	152,907,027	122,007,027	30,900,000	79.8%
Other grants and transfers	53,050,880		800,000	16,082,396	69,933,276	8,934,906	60,998,370	12.8%
Acquisition of Assets	-		328,190	544,736	544,736	328,190	216,546	60.2%
Other Payments	-		-	24,000	24,000	-	24,000	0.0%
Funds pending approval**	-		-	-	-	-	-	-
<b>TOTALS</b>	<b>137,088,840</b>		<b>30,474,232</b>	<b>69,867,724</b>	<b>237,430,796</b>	<b>141,157,213</b>	<b>96,273,583</b>	<b>59.5%</b>

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

**Commentary on Budget Utilisation**

- i.* All the fund utilization was below 90% reason being the ngcdf board did not disburse the funds fully hence slow implementation of projects
- ii.* The utilization is below 90% due to the effects of covid 19

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	96,273,583
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,840
	51,184,743
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	51,184,743

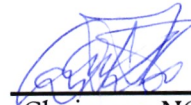
The NGCDF-Kiminini Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:



**Fund Account Manager**  
**Name: Beatrice Bowen**



**National Sub-County**  
**Accountant**  
**Name: Eliud K. Chirchir**  
**ICPAK M/No: 12794**



**Chairman NG-CDF Committee**  
**Name: John Siboe**

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

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	2020/2021	Kshs	Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,249,800		1,166,042	277,268	3,693,110	3,146,269	546,841
1.2 Committee allowances	3,075,493				3,075,493	3,075,493	-
1.3 Use of goods and services	2,900,000				2,900,000	788,708	2,111,292
<b>Sub-Total</b>	<b>8,225,333</b>		<b>1,166,042</b>	<b>277,268</b>	<b>9,668,643</b>	<b>7,010,470</b>	<b>2,658,133</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,400,000				1,400,000	1,294,199	105,801
2.2 Committee allowances	1,412,666				1,412,666	1,133,791	278,875
2.3 Use of goods and services	1,300,000			240,487	1,540,487	448,630	1,091,857
<b>Sub-Total</b>	<b>4,112,666</b>		<b>-</b>	<b>240,487</b>	<b>4,353,153</b>	<b>2,876,620</b>	<b>1,476,533</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools	3,000,000			900,000	3,900,000	1,700,000	2,200,000
3.2 Secondary schools	2,000,000			22,000	2,022,000	1,000,000	1,022,000
3.3 Tertiary institutions					-		-
3.4 Security projects	2,192,206			1,058,908	3,251,114	145,450	3,105,664
<b>Sub-Total</b>	<b>7,192,206</b>		<b>-</b>	<b>4,580,908</b>	<b>11,773,114</b>	<b>2,845,450</b>	<b>8,927,664</b>

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools						
4.2 Secondary Schools	20,000,000		4,341,931	24,341,931	1,257,000	23,084,931
4.3 Tertiary Institutions	15,000,000		7,839,257	22,839,257	528,000	22,311,257
4.4 Universities						
4.5 Social Security						
<b>Sub-Total</b>	<b>35,000,000</b>	-	<b>12,181,188</b>	<b>47,181,188</b>	<b>1,785,000</b>	<b>45,396,188</b>
<b>5.0 Sports</b>						
5.1						
5.2 Sport Activities	2,741,778		1,520,300	4,262,078	1,904,456	2,357,622
<b>Sub-Total</b>	<b>2,741,778</b>	-	<b>1,520,300</b>	<b>4,262,078</b>	<b>1,904,456</b>	<b>2,357,622</b>
<b>6.0 Environment</b>						
6.1 Environmental activities	1,616,896			1,616,896		1,616,896
6.2						
<b>Sub-Total</b>	<b>1,616,896</b>	-	-	<b>1,616,896</b>	-	<b>1,616,896</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Amagoro primary school	1,200,000.00			1,200,000	-	1,200,000
Baraton primary school	2,000,000.00			2,000,000	2,000,000	-
Birunda primary school		1,200,000.00		1,200,000	1,200,000	-
Bikeke primary school	700,000.00			700,000	700,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chris wamalwa primary		700,000.00		700,000	700,000	-
Chalicha primary school	700,000.00			700,000	700,000	-
Forest primary school	500,000.00			500,000	500,000	-
Forest primary school			1,200,000.00	1,200,000	1,200,000	-
Hill school primary school	800,000.00			800,000	800,000	-
Ingavi primary school	1,200,000.00			1,200,000	1,200,000	-
Kabuyefwe primary school	600,000.00			600,000	600,000	-
Kabuyefwe primary school			1,100,000.00	1,100,000	1,100,000	-
Kahuho Primary school	1,200,000.00			1,200,000	-	1,200,000
Kapko primary school	2,000,000.00			2,000,000	2,000,000	-
Kaptien primary school	600,000.00			600,000	600,000	-
Kaptien primary school			1,100,000.00	1,100,000	1,100,000	-
Kibomet primary	1,200,000.00			1,200,000	-	1,200,000
Kiminini primary school	700,000.00			700,000	700,000	-
Kerenga primary school	800,000.00		800,000.00	1,600,000	800,000	800,000
Kerenga primary school			500,000.00	500,000	500,000	-
Kirenga Primary		600,000.00		600,000	600,000	-
Kirenga Primary			1,200,000.00	1,200,000	1,200,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiungani primary school	800,000.00			800,000	800,000	-
Lolkeringet Primary School	1,000,000.00			1,000,000	-	1,000,000
Lulu primary school	600,000.00			600,000	-	600,000
Machungwa B. primary school	1,800,000.00			1,800,000	200,000	1,600,000
Mbao Farm Primary		3,200,000.00		3,200,000	3,200,000	-
Mbao primary			600,000.00	600,000	600,000	-
Machungwa primary school	600,000.00			600,000	600,000	-
Makindu primary school	600,000.00			600,000	-	600,000
Milele primary school	1,000,000.00			1,000,000	-	1,000,000
Milimani primary school	1,000,000.00			1,000,000	1,000,000	-
Misemwa primary school	1,000,000.00			1,000,000	-	1,000,000
Mitoni Mitatu primary school		100,000.00		100,000	-	100,000
Mitoto primary school	1,200,000.00			1,200,000	1,200,000	-
Mokoiywet p. school	800,000.00			800,000	-	800,000
Mosoriot primary school	800,000.00			800,000	800,000	-
Nabunga primary school	800,000.00			800,000	-	800,000
Nabiswa primary school			500,000.00	500,000	500,000	-
Nabiswa primary school			900,000.00	900,000	900,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Naisambu primary school		1,200,000.00		1,200,000	1,200,000	-
Namawanga primary	800,000.00			800,000	800,000	-
Nangoi Primary School	600,000.00			600,000	600,000	-
Nyabomo primary school	1,000,000.00			1,000,000	1,000,000	-
Nyamira primary school	600,000.00			600,000	600,000	-
Nyamira primary school			1,100,000.00	1,100,000	1,100,000	-
Sabata primary school	2,000,000			2,000,000		2,000,000
Shimo la tewa primary			1,200,000.00	1,200,000	1,200,000	-
Sikhendu Primary School		600,000.00		600,000	600,000	-
Sikhendu Primary School			600,000.00	600,000	600,000	-
Sikhendu Primary School			1,100,000.00	1,100,000	1,100,000	-
Sirende Primary		600,000.00		600,000	600,000	-
Toro primary school	1,000,000.00			1,000,000		1,000,000
Waitaluk primary school	900,000.00			900,000	900,000	-
Waitaluk primary school			1,100,000.00	1,100,000	1,100,000	-
Wamuini primary school	600,000.00			600,000	600,000	-
Wehoya primary school	1,100,000.00			1,100,000	1,100,000	-
Wekhonye primary school	600,000.00	600,000.00		1,200,000	1,200,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Wehoya Primary school			177,027.00	177,027	177,027	-
Weonia primary school	1,200,000.00			1,200,000	1,200,000	-
wiyeta primary school	1,200,000.00			1,200,000	1,200,000	-
wiyeta primary school		600,000		600,000	600,000	-
<b>Sub-Total</b>	<b>37,800,000</b>	<b>9,400,000</b>	<b>11,077,027</b>	<b>58,277,027</b>	<b>45,477,027</b>	<b>12,800,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Aic Kapkoi Sisal Secondary		1,000,000		1,000,000	1,000,000	-
Aic Kibomet secondary school	1,000,000.00			1,000,000	1,000,000	-
Aic Konoin secondary school		1,100,000		1,100,000	1,100,000	-
Aic Konoin secondary school	1,200,000.00			1,200,000	1,200,000	-
Aic Lolkeringet secondary		1,200,000		1,200,000	1,200,000	-
Aic Mokoiywet Secondary		740,000		740,000	740,000	-
Chalicha secondary			1,000,000	1,000,000	1,000,000	-
Friends Mufutu Secondary			1,500,000	1,500,000	1,500,000	-
Hilario Weekhonye Secondary			1,200,000	1,200,000	1,200,000	-
Hillario wekhonye secondary		6,500,000		6,500,000	6,500,000	-
Kabuyefwe Friends Girls		20,000		20,000	20,000	-
Kabuyefwe Friends secondar			500,000	500,000	500,000	-



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kabuyefwe Friends secundar			650,000	650,000	650,000	-
kiungani secondary			500,000	-	500,000	-
kiungani secondary			500,000	500,000	500,000	-
Machungwa Secondary		1,300,000		1,300,000	1,300,000	-
Meso Secondary school			1,200,000	1,200,000	1,200,000	-
Michael Wamalawa Secondary			3,700,000	3,700,000	3,700,000	-
Milele secondary school	2,000,000.00			2,000,000	2,000,000	-
Milimani secondary school	2,500,000.00			2,500,000		2,500,000
Misemwa secondary school	1,100,000.00			1,100,000	1,100,000	-
Misemwa secondary school		300,000		300,000	300,000	-
Misemwa secondary school			1,500,000	1,500,000	1,500,000	-
Mitoni Mitatu secondary			6,500,000	6,500,000	6,500,000	-
Mitoni Mitatu secondary			1,100,000	1,100,000	1,100,000	-
Mitoto secondary school	600,000.00			600,000	600,000	-
Mitoto secondary school		600,000		600,000	600,000	-
Mucharage secondary school	2,000,000.00			2,000,000	2,000,000	-
Mufutu sec. school	1,500,000.00			1,500,000	1,000,000	500,000
Muongano Secondary		1,100,000		1,100,000	1,100,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nabiswa secondary school	4,800,000.00			4,800,000	3,000,000	1,800,000
Namanda sec.	1,300,000.00			1,300,000	1,300,000	-
Nabunga SA Secondary school			1,800,000	1,800,000	1,800,000	-
Nabunga SA Secondary school			3,200,000	3,200,000	3,200,000	-
Sabata secondary school			1,500,000	1,500,000	1,500,000	-
SDA Nyabomo secondary school	600,000.00			600,000	600,000	-
SDA Nyabomo secondary school		1,300,000		1,300,000	1,300,000	-
Simatwet Secondary		1,200,000		1,200,000	1,200,000	-
Simatwet Secondary			100,000	100,000	100,000	-
St James Amagoro secondary		1,000,000		1,000,000	1,000,000	-
St Johns Sirende Girls		20,000		20,000	20,000	-
St Raphael Big tree secondary		1,000,000		1,000,000	1,000,000	-
St Teresas Bikeke Girls			900,000	900,000	900,000	-
St Teresas Bikeke Girls			6,500,000	6,500,000	6,500,000	-
St Michael Birunda secondary school	1,000,000.00			1,000,000	1,000,000	-
St. Vincent Sec school Kiminini		1,000,000		1,000,000	1,000,000	1,000,000
St. James Mabonde sec school	2,000,000.00			2,000,000	2,000,000	-
St. James Mabonde sec school			3,000,000	3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. Theresa sec. school sikhendu	7,500,000.00			7,500,000	-	7,500,000
St. Thomas Aquinas Namgoi sec school	2,400,000.00			2,400,000		2,400,000
Wamuini secondary school	2,400,000.00			2,400,000		2,400,000
St. Andrew girls secondary			3,500,000	3,500,000	3,500,000	-
Wehoya Secondary			1,000,000	1,000,000	1,000,000	-
<b>Total</b>	<b>33,900,000</b>	<b>18,780,000</b>	<b>41,950,000</b>	<b>94,630,000</b>	<b>76,530,000</b>	<b>18,100,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1						
<b>10.0 Security Projects</b>						
Kiminini police post	1,500,000		-	1,500,000	-	1,500,000
Naisambu police post	1,500,000			1,500,000	-	1,500,000
Milimani Assistant chief's office	600,000		400,000	1,000,000	400,000	600,000
Kibomet chief's office	800,000			800,000	800,000	-
Sirende Assistant chief's	700,000			700,000	400,000	300,000
Sirende Police post		600,000		600,000	600,000	-
Mali Saba police station	700,000			700,000	-	700,000
Mucharage administration Camp		200,000		200,000	200,000	-
Bikeke police station	700,000			700,000	-	700,000

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Total</b>	6,500,000	800,000	400,000	7,700,000	2,400,000	5,300,000
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office		328,190	216,546	544,736	328,190	216,546
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
<b>Sub-Total</b>	-	328,190	216,546	544,736	328,190	216,546
<b>12.0 Others</b>						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2 Others			24,000	24,000		24,000
Funds pending approval**						
<b>Sub-Total</b>	-	-	24,000	24,000		
<b>Total</b>	137,088,840	30,474,232	69,867,724	237,430,796	141,157,213	96,273,583

(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)

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**XI. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Transfers from the National Government Constituency Development Fund (NG-CDF)**

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

***Kiminini Constituency***

***National Government Constituencies Development Fund (NGCDF)***

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

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**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**

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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 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**14. Errors**

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

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

**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.

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO 047202	1		55,040,875.50
AIE NO 041478	2		4,000,000
AIE NO 041478	3		20,000,000
AIE NO 047927	4		6,000,000
AIE NO 049317	5		15,000,000
AIE NO 104342	6		23,000,000
AIE NO B 104726		20,000,000	
AIE NO A823543		35,200,000	
AIE NO B 104816		14,167,724	
AIE NO B 122194		6,000,000	
AIE NO B 124560		9,000,000	
AIE NO B 119849		12,000,000	
AIE NO B 124780		500,000	
AIE NO B 128138		6,900,000	
AIE NO B 124995		8,500,000	
AIE NO B 138862		12,000,000	
AIE NO B 126156		7,000,000	
AIE NO B 126450		11,600,000	
AIE NO B 128450		7,000,000	
AIE NO B 140594		12,000,000	
<b>TOTAL</b>		<b>161,867,724</b>	<b>123,040,875.50</b>

**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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,146,269	1,843,160
<b>Personal allowances paid as part of salary</b>		
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	0	0
Employer Contributions Compulsory national social security schemes	0	0
<b>Total</b>	<b>3,146,269</b>	<b>1,843,160</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	5,209,284	-
Utilities, supplies and services	-	48,010
Communication, supplies and services	788,708	-
Domestic travel and subsistence		-
Printing, advertising and information supplies & services		-
Office Rent	282,000	211,500
Rentals of produced assets		-
Training expenses		950,000
Hospitality supplies and services		-
Other committee expenses		-
Committee allowance		9,847,886
Insurance costs		-
Specialized materials and services		-
Office and general supplies and services	448,630	956,020
Other operating expenses		-
Fuel, Oil & lubricants		285,000
Routine maintenance – vehicles and other transport equipment	12,199	-
Routine maintenance – other assets		-
<b>Total</b>	<b>6,740,821</b>	<b>12,298,416</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	45,477,027	24,320,000
Transfers to secondary schools (see attached list)	76,530,000	54,210,000
Transfers to tertiary institutions (see attached list)		-
<b>TOTAL</b>	<b>122,007,027</b>	<b>78,530,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	1,257,000	6,863,000
Bursary – tertiary institutions (see attached list)	528,000	8,852,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	2,400,000	-
Security projects (see attached list)	-	1,600,000
Sports projects (see attached list)	1,904,456	1,003,873
Environment projects (see attached list)	-	900,000
Emergency projects (see attached list)	2,845,450	4,883,000
<b>Total</b>	<b>8,934,906</b>	<b>24,101,873</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	328,190	-
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	-	-
<b>Total</b>	<b>328,190</b>	<b>-</b>

**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>Cooperative Bank of Kenya, Kitale Branch, A/C No. 01141599005900</i>	51,184,743	30,474,232.85
<b>Total</b>	<b>51,184,743</b>	<b>30,474,232.85</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Name of Officer</i>		0	0	0
<i>Total</i>		0	0	0

**12A. RETENTION**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	0	0

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	0	0

*[Provide short appropriate explanations as necessary]*

**Kiminini Constituency**  
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**13. BALANCES BROUGHT FORWARD**

	<b>2020-2021</b> <b>(1st July 2020)</b>	<b>2019-2020</b> <b>(1st July 2019)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	30,474,233	24,206,805.35
Cash in hand	-	
Imprest	-	
<b>Total</b>	<b>30,474,233</b>	<b>24,206,805.35</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	<b>Balance b/f</b> <b>FY 2019/2020 as</b> <b>per Audited</b> <b>Financial</b> <b>statements</b>	<b>Adjustments</b>	<b>Adjusted</b> <b>Balance** b/f</b> <b>FY 2019/2020</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST'**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 – 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account receivables D= A+B-C	0	0

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	546,841	1,444,310
Use of goods and services	3,587,825	240,487
Amounts due to other Government entities (see attached list)	30,900,000	44,080,000
Amounts due to other grants and other transfers (see attached list)	60,998,370	53,508,423.
Acquisition of assets	216,546	544,736
Others ( <i>specify</i> )	24,000	24,000
Funds pending approval		
	<b>96,273,583</b>	<b>99,841,956</b>



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**17.4: PMC account balances (See Annex 5)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	29,548,405	9,596,560
	<b>29,548,405</b>	<b>9,596,560</b>

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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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>	-			-	
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>	-			-	
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>	-			-	
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>	-			-	
<b>Grand Total</b>	-			-	

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21 KSH	Outstanding Balance 2019/20 KSH	Comments
Compensation of employees	Payment of staff salaries	546,841	1,443,310	
Use of goods & services	Payment of Committee sitting and purchase of goods	3,587,825	240,487	
	<b>Sub-Total</b>	<b>4,134,666</b>	<b>1,683,977</b>	
<b>Amounts due to other Government entities</b>				
	Transfers to Primary Schools			
AMAGORO PRIMARY SCHOOL	Construction of 2 classrooms	1,200,000		
BIRUNDA PRIMARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
CHRIS WAMALWA PRIMARY SCHOOL	Completion of admin block		700,000.00	
FOREST PRIMARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
KABUYEFWE PRIMARY SCHOOL	Construction of admin block		1,100,000.00	
KAPTIEEN PRIMARY SCHOOL	Construction of admin block		1,100,000.00	
KAHUHO PRIMARY SCHOOL	Construction of 2 classrooms	1,200,000		
KIBOMET PRIMARY SCHOOL	Construction of 2 classrooms	1,200,000		
KERENGA PRIMARY SCHOOL	Completion of admin block	800,000	800,000.00	

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21 KSH</b>	<b>Outstanding Balance 2019/20 KSH</b>	<b>Comments</b>
KERENGA PRIMARY SCHOOL	Construction of one classroom		500,000.00	
KIRENGA PRIMARY SCHOOL	Construction of one classroom		600,000.00	
KIRENGA PRIMARY SCHOOL	Construction of admin block		1,200,000.00	
LOLKERINGET PRIMARY SCHOOL		1,000,000		
LULU PRIMARY SCHOOL	Construction of admin block	600,000		
MACHUNGWA B PRIMARY SCHOOL	Purchase of land	1,600,000		
MBAO FARM PRIMARY SCHOOL	Construction of storied building		3,200,000	
MBAO PRIMARY SCHOOL	Construction of one classroom		600,000	
MAKINDU PRIMARY SCHOOL	Construction of one classroom	600,000		
MILELE PRIMARY SCHOOL	Renovation of 5 classrooms	1,000,000		
MISEMWA PRIMARY SCHOOL	Renovation of 7 classrooms	1,000,000		
MOKOIYWET PRIMARY SCHOOL	Renovation of four Classrooms-	800,000		
NABUNGA PRIMARY SCHOOL	Renovation of four Classrooms	800,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21 KSH	Outstanding Balance 2019/20 KSH	Comments
NABISWA PRIMARY SCHOOL	Renovation of classrooms		500,000.00	
NAISAMBU PRIMARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
NYAMIRA PRIMARY SCHOOL	Construction of admin block		1,100,000.00	
SHIMO LA TEWA PRIMARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
SIKHENDU PRIMARY SCHOOL	Construction of 1 classrooms		600,000.00	
SIKHENDU PRIMARY SCHOOL	Construction of 1 classrooms		600,000.00	
SIRENDE PRIMARY SCHOOL	Construction of 1 classrooms		600,000.00	
TORO PRIMARY SCHOOL	Construction of an administration	1,000,000		
WAITALUK PRIMARY SCHOOL	Construction of an administration		1,100,000.00	
WEKHONYE PRIMARY SCHOOL	Construction of 1 classrooms		600,000.00	
WEHOYA PRIMARY SCHOOL	Completion of classrooms		177,027.00	
WIYETA PRIMARY SCHOOL	Construction of 1 classroom		600,000.00	
<b>SUB-TOTAL</b>		<b>12,800,000</b>	<b>20,477,027</b>	
Transfers to Secondary Schools		<b>18,100,000</b>	<b>60,730,000</b>	
AIC KAPKOI SISAL SECONDARY SCHOOL	Construction of admin block		1,000,000	

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21 KSH</b>	<b>Outstanding Balance 2019/20 KSH</b>	<b>Comments</b>
AIC KONOIN SECONDARY SCHOOL	Completion of twin lab		1,100,000.00	
AIC LOLKERINGET SECONDARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
AIC MOKOIYWET SECONDARY SCHOOL	Completion of twin lab		740,000.00	
CHALICHA SECONDARY SCHOOL	2classrooms		1,000,000.00	
FRIENDS MUFUTU SECONDARY SCHOOL	Completion of twin lab		1,500,000.00	
HILARIO WEKHONYE SECONDARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
HILARIO WEKHONYE SECONDARY SCHOOL	Purchase of a bus		6,500,000.00	
KABUYEFWE FIENDS GIRLS	5% admin		20,000.00	
KABUYEFWE FRIENDS SECONDARY SCHOOL	Purchase of generator		500,000.00	
KABUYEFWE FRIENDS SECONDARY SCHOOL	Purchase of generator		650,000.00	
KIUNGANI SECONDARY SCHOOL	Purchase of generator		500,000.00	
KIUNGANI SECONDARY SCHOOL	Purchase of generator		500,000.00	
MACHUNGWA SECONDARY SCHOOL	Completion of twin lab		1,300,000.00	
MESO SECONDARY SCHOOL	Construction of 2 classrooms		1,200,000.00	
MICHAEL WAMALWA SECONDARY SCHOOL	Completion of			

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21 KSH</b>	<b>Outstanding Balance 2019/20 KSH</b>	<b>Comments</b>
	story building		3,700,000.00	
MILIMANI SECONDARY SCHOOL	Construction of admin block	2,500,000		
MISEMWA SECONDARY SCHOOL	Renovation of 2 classrooms		300,000.00	
MISEMWA SECONDARY SCHOOL	Construction of admin block		1,500,000.00	
MITONI MITATU SECONDARY SCHOOL	Purchase of bus		6,500,000.00	
MITONI MITATU SECONDARY SCHOOL	Completion of twin lab		1,100,000.00	
MITOTO SECONDARY SCHOOL	Construction of classrooms		600,000.00	
MUFUTU SECONDARY SCHOOL	Completion of twin lab	500,000		
MUUNGANO SECONDARY SCHOOL	Completion of a twin lab		1,100,000.00	
NABISWA SECONDARY SCHOOL	Construction of dining	1,800,000		
NABUNGA SA SECONDARY SCHOOL	Construction of a dining hall		1,800,000.00	
NABUNGA SA SECONDARY SCHOOL	Construction of a dining hall		3,200,000.00	
SABATA SECONDARY SCHOOL	Construction of admin block		1,500,000.00	
SDA NYABOMO SECONDARY SCHOOL	Construction of a dormetry		1,300,000.00	
SIMATWET SECONDARY SCHOOL	Construction of 2 classroom		1,200,000.00	
SIMATWET SECONDARY SCHOOL	Construction of a toilet		100,000.00	



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Name	Brief Transaction Description	Outstanding Balance 2020/21 KSH	Outstanding Balance 2019/20 KSH	Comments
ST JAMES AMAGORO SECONDARY SCHOOL	Completion of a twin lab		1,000,000.00	
ST JOHNS SIRENDE GIRLS			20,000.00	
ST RAPHAEL BIG TREE SECONDARY SCHOOL	Completion of a twin lab		1,000,000.00	
ST TERESAS BIKEKE GIRLS	Completion of a dining hall		900,000.00	
ST TERESAS BIKEKE GIRLS			6,500,000.00	
ST VINCENT SECONDARY	Completion of a twin lab	1,000,000	1,000,000.00	
ST JAMES MABONDE SECONDARY SCHOOL	Construction of a dining hall		3,000,000.00	
ST THERESA SECONDARY SIKHENDU	Construction of storied building	7,500,000		
ST THOMAS AQUINAS NAMGOI SECONDARY SCHOOL	Construction of twin lab	2,400,000		
WAMUINI SECONDARY SCHOOL	Construction of twin lab	2,400,000		
ST ANDREW GIRLS SECONDARY SCHOOL	Completion of a dormitory		3,500,000.00	
WEHOYA SECONDARY SCHOOL	Completion of twin lab		1,000,000.00	
<b>SUB-TOTAL</b>		<b>18,100,000.00</b>	<b>60,730,000.00</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary to Secondary schools	Payment of bursary to needy students	23,084,931	4,341,931	
Bursary to Tertiary	Payment of	22,311,257	7,839,257	

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Name	Brief Transaction Description	Outstanding Balance 2020/21 KSH	Outstanding Balance 2019/20 KSH	Comments
	bursary to needy students			
	<b>Sub-Total</b>	<b>45,396,188</b>	<b>12,181,188</b>	
Security		5,300,000	1,200,000	
<b>KIMININI POLICE POST</b>	Construction of The DCIO's	1,500,000		
<b>NAISAMBU POLICE POST</b>	construction of a police	1,500,000		
<b>MILLIMANI ASSISTANT CHIEFS OFFICE</b>	construction of an assistant office	600,000	400,000.00	
<b>SIRENDE ASSISTANT CHIEFS OFFICE</b>	Construction of of chief office	300,000		
<b>SIRENDE POLICE POST</b>	Construction of police post		600,000.00	
<b>MAILI SABA POLICE STATION</b>	Construction of police post	700,000		
<b>MUCHARAGE ADMINISTRATION CAMP</b>	Construction of ap camp		200,000.00	
	<b>Sub-Total</b>	<b>5,300,000</b>	<b>1,200,000</b>	
Sports	Carry out sport tournament	2,357,622	1,520,300.59	
	<b>Sub-Total</b>	<b>2,357,622</b>	<b>1,520,300.59</b>	
Environment	<b>Purchase of water tank</b>	1,616,896		
	<b>Sub-Total</b>	<b>1,616,896</b>		
Emergency	Cater for unforeseen	6,327,622	1,980,908	
	<b>Sub-Total</b>	<b>6,327,622</b>	<b>1,980,908</b>	
<b>Acquisition of assets</b>				
<b>Construction of Office</b>	Completion of	216,546	544,736	



**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	8,201,591	-	-	8,201,591
Buildings and structures	4,981,000	-	-	4,981,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	802,700	-	-	802,700
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>14,387,676</b>	-	-	<b>14,387,676</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance	Bank Balance
			KSH	KSH
			2020/21	2019/20
AIC Lolkeringet Primary School	Sedian Bank	1026030003348	20,826.00	1,217,071.00
Birunda Primary School	Sedian Bank	1026030007821	190.00	70.00
Chalicha Primary School	Sedian Bank	1026030000950	721,429.00	246,825.00
Chris Wamalwa Primary School	Sedian Bank	1026030010511	265,032.00	465,152.00
Ingavi Primary School	Sedian Bank	1026020003664	16,007.00	927.00
Kibagenge Primary School	Sedian Bank	1026030000187	2,678.00	1,202,098.00
Kiminini Primary School	Sedian Bank	1026030001515	213.00	150,269.00
Kirenga Primary School	Sedian Bank	1026030011561	881,189.00	-
Konoin Primary School	Sedian Bank	1026030007881	6,382.00	6,382.00
Mbao Farm Primary School	Sedian Bank	1026020004182	1,722,674.00	4,001,574.00
Mitoni Mitatu Primary School	Sedian Bank	1026030003501	1,212.00	1,212.00
Naisambu Primary School	Sedian Bank	1026030003003	63,573.00	42,158.00
Sikhendu Primary School	Sedian Bank	1026030000764	155,901.00	14,790.00
Sirende Primary School	Sedian Bank	1026030002491	645.00	11,412.00
Wekhonye Primary School	Sedian Bank	1026030004670	600,616.00	1.00
Weyeta Primary School	Sedian Bank	1026030010761	1,475,492.00	4,937.00
Emmanuel ACK Wehoya Secondary School	Sedian Bank	1026030000764	-	-
AIC Kaptien Secondary School	Sedian Bank	1026030007341	19,620.00	19,620.00
AIC Konoin Secondary School	Sedian Bank	1026030004530	1,276,146.00	48,911.00
AIC Lolkeringet Secondary School	Sedian Bank	1026030008731	30.00	270.00
Birunda Secondary School	Sedian Bank	1026030000810	1,008,279.00	907,319.00

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Friends Secondary School Sirende	Sedian Bank	1026030000527	1,654.00	155,964.00
Machungwa Secondary School	Sedian Bank	1026030000748	18,516.00	15,637.00
Michael Wamalwa Memorial Secondary School	Sedian Bank	1026030011381	551,385.00	199,875.00
Milele Secondary School	Sedian Bank	1026030011141	95,346.00	1,200,886.00
Misemwa Secondary School	Sedian Bank	1026030011151	541,295.00	858.00
Mitoto Secondary School	Sedian Bank	1139599135100	-	600,199.00
Mufutu Secondary School	Sedian Bank	1026030000896	1,931,226.00	413,808.00
Muongano Secondary School	Sedian Bank	1026030003534	16,610.00	4,730.00
Namanda Secondary School	Sedian Bank	1026150021291	332,635.00	19,448.00
Nyabomo Secondary School	Sedian Bank	1026030001604	764,777.00	1,877.00
SA Hillario Wekhonye Secondary School	Sedian Bank	1026030001507	72,120.00	174,850.00
Simatwet Secondary School	Sedian Bank	1026150023236	2,726.00	558,520.00
St Andrews Girls High School Baraton	Sedian Bank	1026030011391	105,205.00	626,745.00
St Francis Mitoni Mitatu Secondary School	Sedian Bank	1026030001248	356,935.00	-
St James Secondary School Amagoro	Sedian Bank	1026030006428	29,474.00	874.00
St Raphael Big Tree Secondary School	Sedian Bank	1026030001558	711,846.00	401,626.00
St Vincent Secondary School Kiminini	Sedian Bank	1026030004522	1,432.00	100,000.00
Kikwamet Primary School	Sedian Bank	1026030006150	1,509.00	1,509.00
Milimani Chief's Office	Sedian Bank		1,535.00	1,535.00
Mucharage Administration Police Camp	Sedian Bank	1026030011671	199,013.00	-
Sirende Police Post	Sedian Bank	1026030011621	10,921.00	-
Sabata Primary School	Sedian Bank	1026030004174	55,982.00	55,982.00
Nyamira Primary School	Sedian Bank	1026030002813	9,299.00	9,839.00
Mitoto Primary School	Sedian Bank	1026030001450	31,225.00	32,490.00
Forest Primary School	Sedian Bank	1026030002805		

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			50,635.00	1,105.00
Milimani Primary School	Sedian Bank	1026030003054	45,267.00	16,947.00
Hill School Primary School	Sedian Bank	1026030003694	-	-
Kabuyefwe Primary School	Sedian Bank	1026030000871	969,882.00	510,112.00
Weonia Primary School	Sedian Bank	1026030004115	581,216.00	12,964.00
Baraton Primary School	Sedian Bank	1026030004204	891,514.00	131,354.00
Namawanga Primary School	Sedian Bank	1026030007571	3,891.00	189,001.00
Kiungani Primary School	Sedian Bank	1026030007611	800,269.00	269.00
Lulu Primary School	Sedian Bank	1026030009918	1,388.00	1,383.00
Makindu Primary School	Sedian Bank	1026030004182	-	-
Wehoya Primary School	Sedian Bank	1026030003380	214,963.00	19,860.00
Kaptien Primary School	Sedian Bank	1026030005960	16,930.00	80,469.00
Toror Primary School	Sedian Bank	1026030007701	17,822.00	17,822.00
Machungwa Primary School	Sedian Bank	1026030005944	600,127.00	127.00
Misemwa Primary School	Sedian Bank		10.00	-
Bikeke Primary School	Sedian Bank	1026030003364	700,867.00	867.00
Kapkoi Primary School	Sedian Bank	1026030006339	888,830.00	360.00
Waitaluk Primary School	Sedian Bank	1026030002511	943,375.00	975.00
Machungwa B Primary School	Sedian Bank	1026030004232	3,640.00	1,385.00
Wamuini Primary School	Sedian Bank	1026030011091	601,300.00	1,300.00
Amagoro Primary School	Sedian Bank		2,200.00	2,200.00
Mokoiywet Primary School	Sedian Bank	1026030006010	390.00	390.00
Mosoriot Primary School	Sedian Bank	1026030005952	31,500.00	-
Nyabomo Primary School	Sedian Bank	1026030005596	371,600.00	501,000.00
Milele Primary School	Sedian Bank	1026030001231	960.00	960.00

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Namgoi Primary School	Sedian Bank	1026030007741	25,200.00	3,900.00
Kahuho Primary School	Sedian Bank		25,000.00	25,000.00
Kibomet Primary School	Sedian Bank	1026030002988	24,000.00	24,000.00
Milimani Secondary School	Sedian Bank	1139599177400	25,700.00	25,700.00
St Theresa's Sikhendu Secondary School	Sedian Bank	102603030001426	43,000.00	1,014,000.00
AIC Kibomet Secondary School	Sedian Bank	1026030011811	998,900.00	-
Mucharage Secondary School	Sedian Bank	1026030003127	29,000.00	29,000.00
Nabiswa Secondary School	Sedian Bank	1026030010741	3,010,400.00	10,400.00
St James Mabonde Secondary School	Sedian Bank	1026030000659	3,347,000.00	1,700.00
AIC Kapkoi Sisal Secondary School	Sedian Bank	1139599176700	36,371.50	4,431.50
Kabuyefwe Girls Secondary School	Sedian Bank	1139599177900	114,282.00	517,136.00
Nabungga Primary School	Sedian Bank	1139599177700	2,152.11	101,152.11
St Joseph's Nyasi Secondary School	Sedian Bank	1139502453503	305.00	425.00
St Thomas Aquinas Secondary School Namgoi	Sedian Bank	1139694425700	18,500.50	312,800.50
St John's Girls Secondary School Sirende	Sedian Bank	1139599177000	6,296.50	6,096.50
St Teresa's Girls Secondary School Bikeke	Sedian Bank	1139269553002	22,921.70	52,057.70
	<b>TOTAL</b>		<b>29,548,405</b>	<b>9,596,560</b>



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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2	Purchase of Land at Meso Secondary School	a survey and valuation report for the parcel of land purchased was availed, key documents like request proposal, land search report and title deed were not availed for audit review	Not resolved	10/12/2021
1.3	AIC Kapkoi Sisal Secondary	The floor had several cracks an indication of poor workmanship done by the contractor. The contractor used 30-gauge pre-painted iron sheets instead of 28-gauge as specified in the BQ.	Not resolved	10/12/2021
1.4	St Anthony's Boys High School	it was noted as at the time of audit inspection, February, 2021 that the substructure, walling, roofing had been	resolved	

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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)
1.5		done but the project was incomplete and the contractor was not on site		
1.6				
1.7				
1.8				