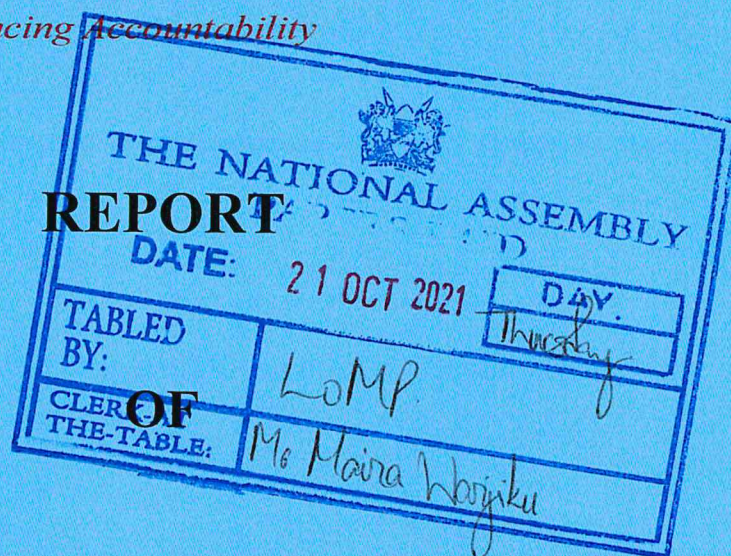


REPUBLIC OF KENYA



THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND -
KIBWEZI WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2019**



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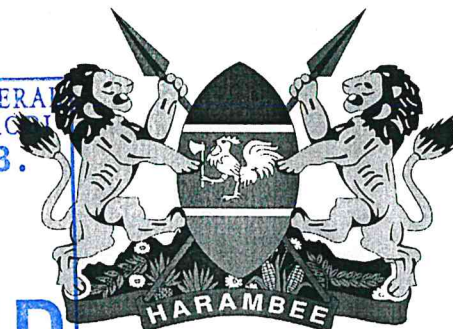
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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

10 AUG 2021

RECEIVED



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIBWEZI WEST
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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



Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	David Kaberia Murungi
2.	Sub-County Accountant	Amos Kasyoka
3.	Chairman NGCDFC	Simon Kioko Kyalo
4.	Secretary NGCDFC	Fauzia Hussein

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF-Kibwezi West Constituency Headquarters

P.O. Box 136-90138
Makindu -Kenya
Kibwezi West NG-CDF Building
Makindu Sub County Head Quarter

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF-Kibwezi West Constituency Contacts

Telephone: (254) 720-104-432
E-mail: ngcdfkibweziwest@go.ke
Website: www.go.ke

(g) NGCDF-Kibwezi West Constituency Bankers

Kenya Commercial Bank
Makindu Branch
P.O. Box 288-90138
Makindu, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

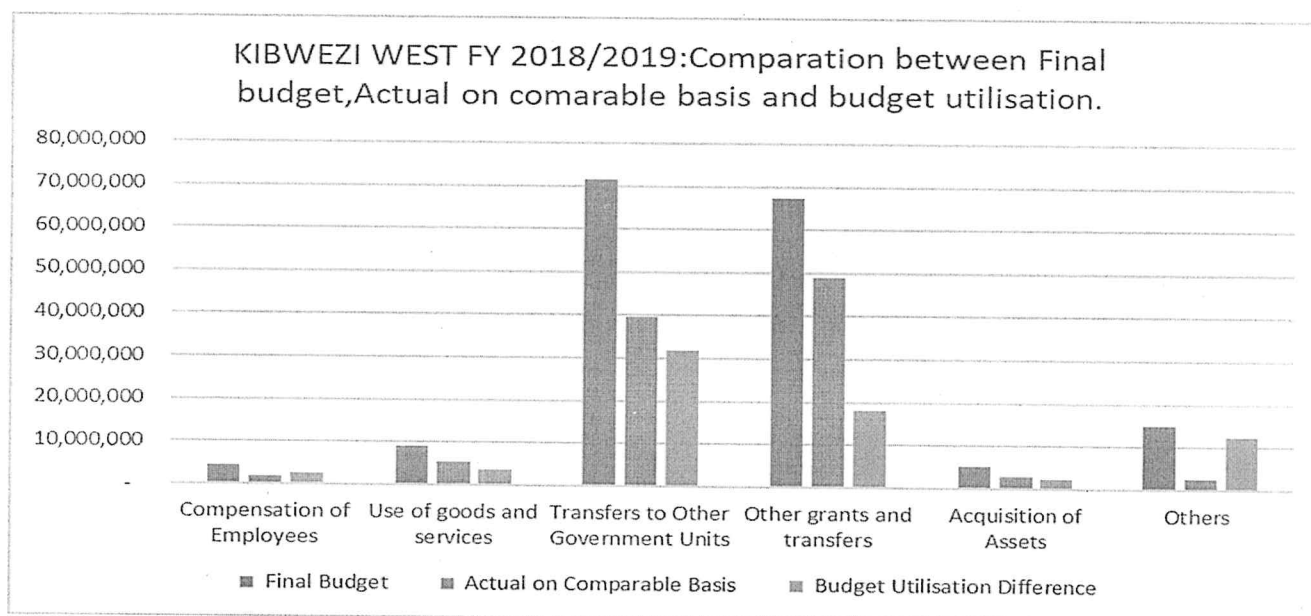
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

We the NGCDFC-Kibwezi west are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 and regulation 2016. During the Financial Year 2018/2019 we had Total receipts of **Kshs. 109,312,483.00** which includes Kshs. **109,284,483.00** received from the Board and **Kshs. 28,000.00** being from sale of tenders. Out of the funds received from the board **Kshs. 54,784,483.00** was a balance of last financial year **2017/2018** and **Kshs. 500,000.00** balance for Financial Year 2015/2016. As at 1st July 2018 there was an opening balance of **Kshs. 7,835,799.00**. In total the funds available for spending in the financial year 2018/2019 was **Kshs. 117,148,282**. The total expenditure for the year was **Kshs. 101,165,481** which is approximately **86.3%** of the total available funds during the financial year. The constituency is yet to receive a total **Kshs. 55,040,875.52** being allocation for financial year 2018/2019 from the NG-CDF Board Secretariat.

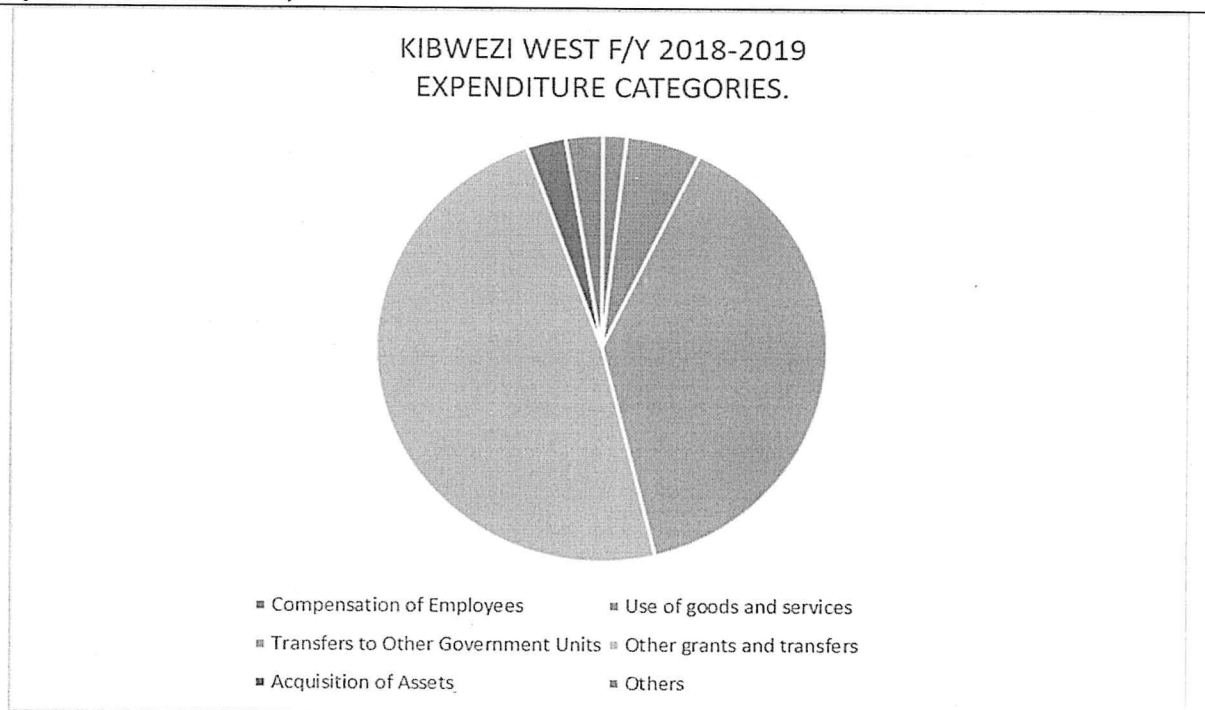
Below is graphical presentation of constituency final budget, actual on comparable basis and budget utilisation.



The National Government Constituency developments funds have played a great role in improving the infrastructure in the education and security. Also through the Bursary it has assisted in retention and completion rate of student's education.

The expenditure for the year was incurred in the different categories as depicted here below:

9



Project Implementation

During the financial year we were able to construct three new classrooms, one dormitory, one administration block, three science laboratories, renovated eighty classrooms, three ablution block and forty-eight doors pit latrines in our schools. All the projects are for the funds allocated during the FY 2017/2018 but received in the FY 2018/2019. Over 90% of our projects are allocated enough funds to completion, hence very few projects require second phase of funding in the coming financial year. Due to the above we are able to complete our projects within the stipulated time and achieve the set objective.

In addition, we have awarded bursary to both secondary and tertiary needy students amounting to Kshs. 40 Million which improved the rate of retention of students in schools. To address in the issues affecting the youths we have fully sponsored 90 trainees to undertake full driving course (BCE) at a cost of Kshs.1.25 Million from tertiary bursary allocation.

The following are photos of our best projects:



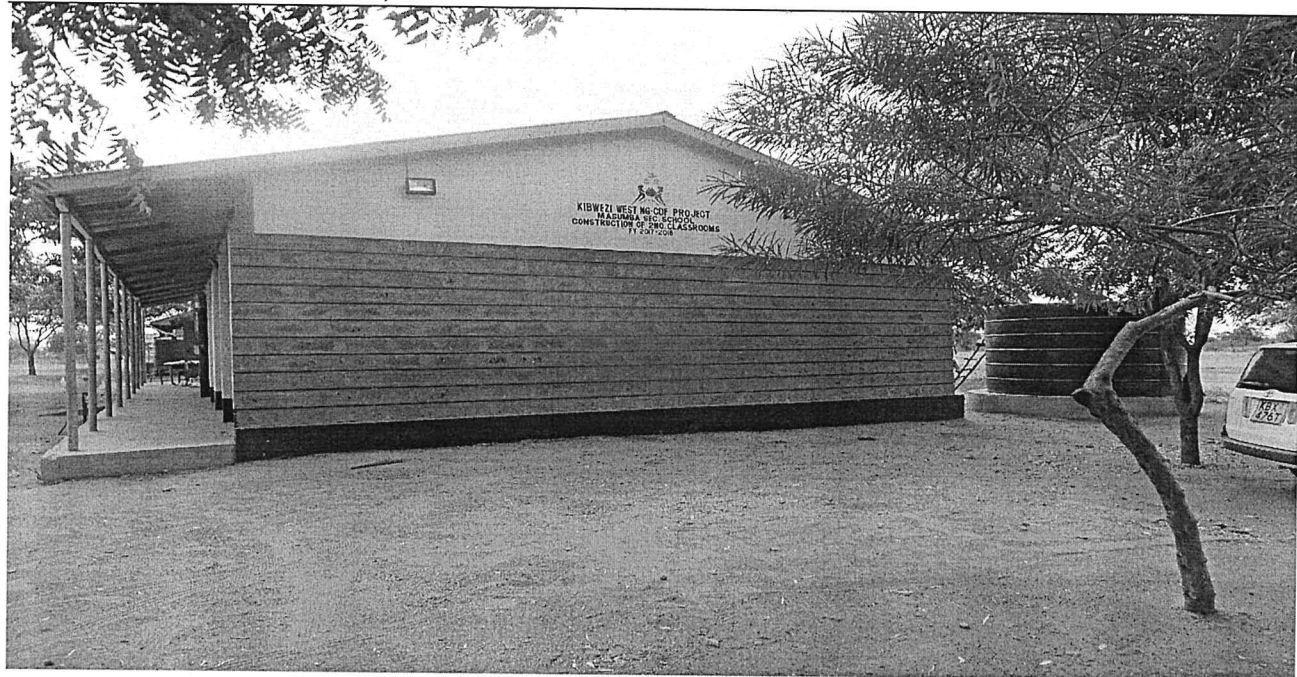
EMERGENCY TOILET AT KALAKALYA PRIMARY SCHOOL.

The project is Kshs. 300,000. This 6doors toilet is able to serve an average 200 pupils.

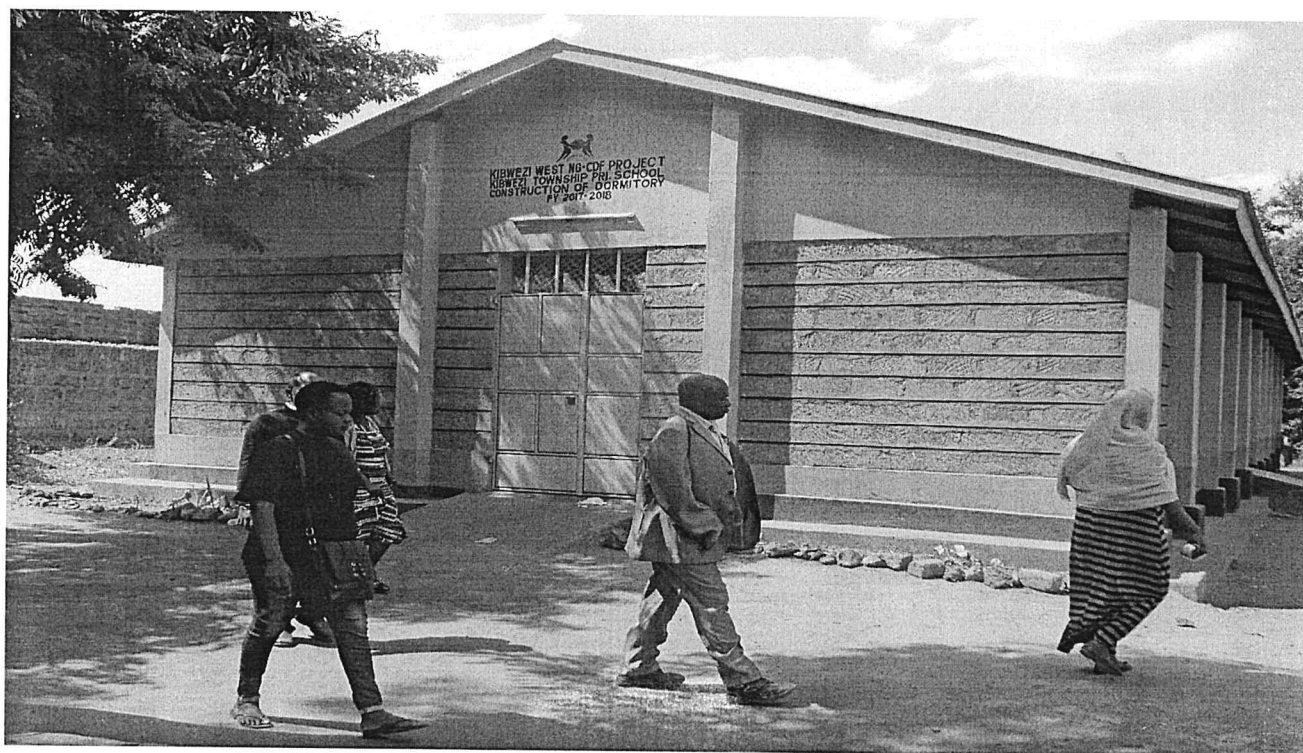


KIBWEZI POLICE STATION –CHILDREN PROTECTION UNIT. At a cost of Kshs.1.25Million.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

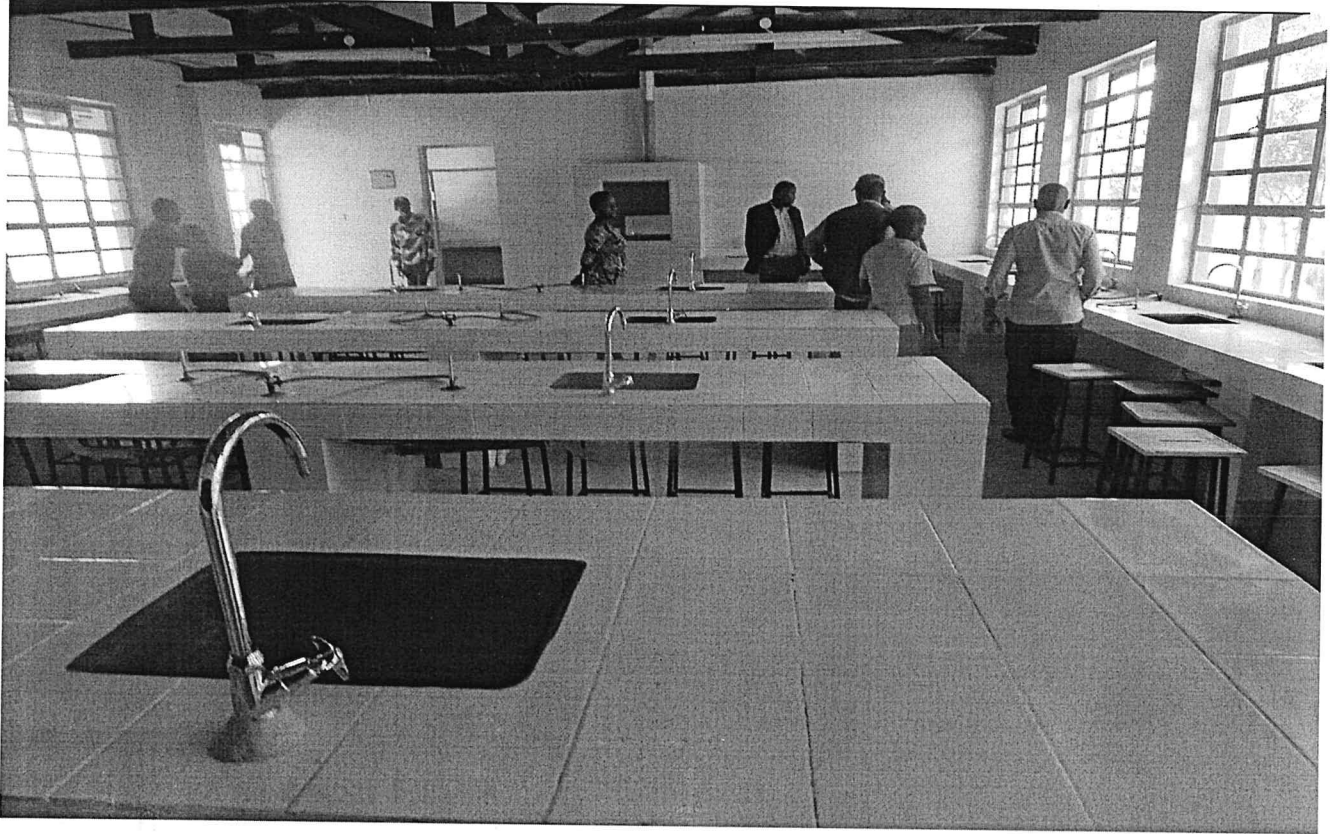


MASUMBA SECONDARY SCHOOL-2 CLASSROOMS at a cost of Kshs.1.9Million.

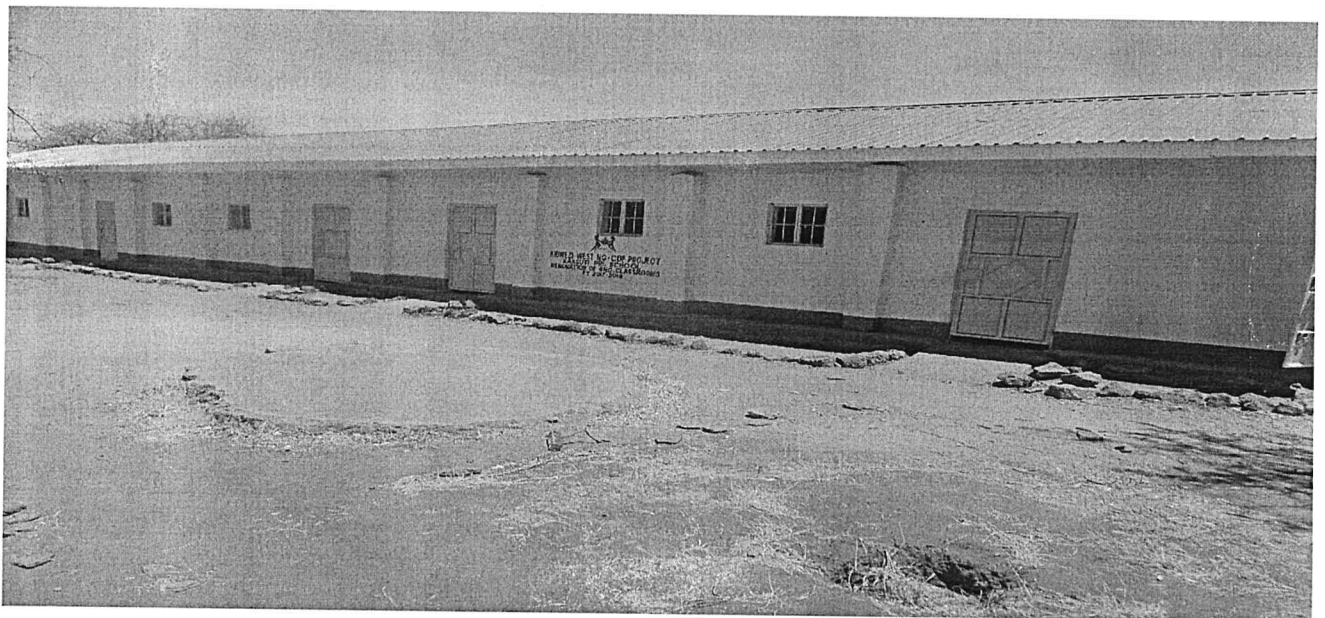


KIBWEZI TOWNSHIP PRIMARY SCHOOL-GIRLS DORMITORY (Capacity of 120 pupils at a cost Kshs.2.84 Million)

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

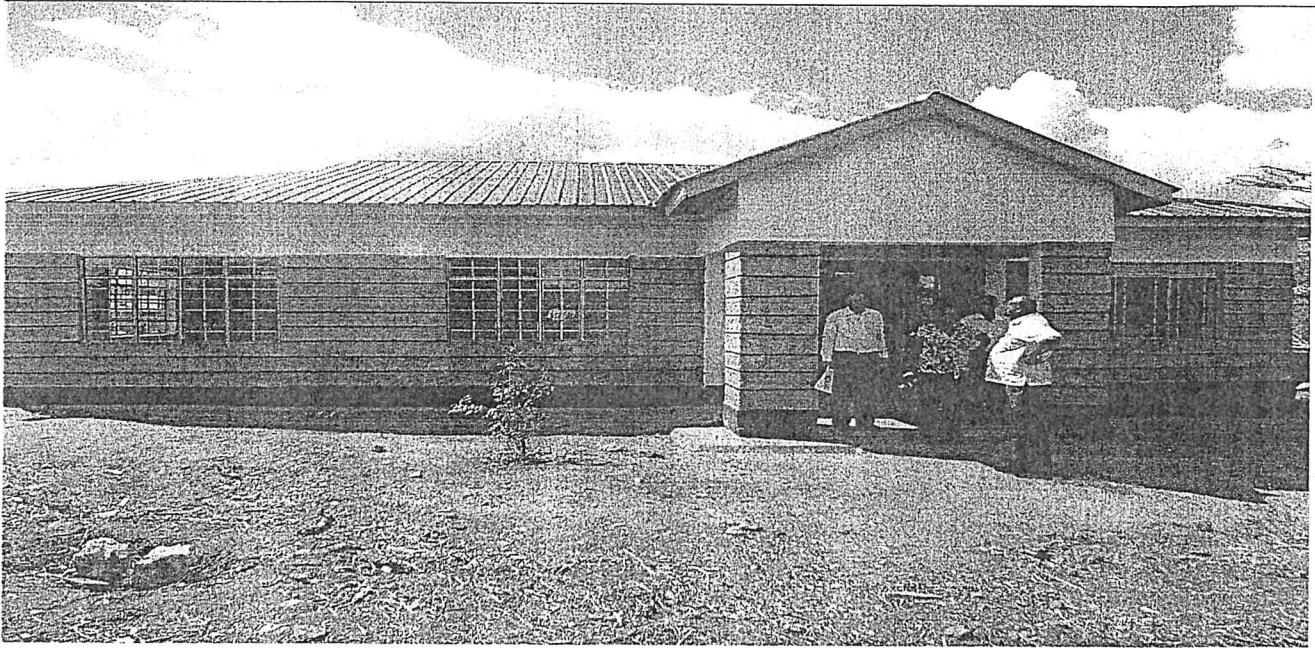


TUTINI SECONDARY SCHOOL-SCIENCE LAB at a cost of Kshs.3.2 Million



KAASUVI PRIMARY SCHOOL RENOVATION OF 6 CLASSROOMS (This involves putting new roof, doors, windows, flooring and painting at a cost of Kshs.1Million)

9



NDATANI PRIMARY SCHOOL-ADMINISTRATION BLOCK at Kshs. 1.8 Million.

Implementation challenges

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. The main challenge in the implementation of the project is the delayed disbursement of funds from the NG-CDF Board.

In conclusion we wish the NG-CDF board well and look forward for continued support and guidance where necessary.

Sign.....
SIMON KYALO KIOKO
CHAIRMAN CDFO

Date.....12/05/2020

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

The Accounting Officer in charge of the NGCDF-Kibwezi West 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 NGCDF-KIBWEZI WEST financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019., and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kibwezi West Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Kibwezi West Constituency financial statements were approved and signed by the Accounting Officer on12/5/.....2020.



Fund Account Manager
Name: DAVID KABERIA MURUNGI

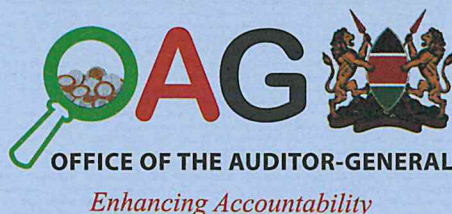


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606

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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 - KIBWEZI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi West Constituency set out on pages 11 to 37, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 - Kibwezi West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1. Statement of Receipts and Payments

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects receipts from transfers from NGCDF Board comparative balance totalling to Kshs.74,353,447. However, the comparative balance under Note 1 reflects a balance Kshs.75,625,857 resulting to an unreconciled variance amounting to Kshs.1,272,410.

Similarly, as disclosed in Note 3 to the financial statements, the statement reflects other receipts comparative amount of Kshs. 2,222,410. However, Note 3 reflects a nil balance.

1.2. Statement of Assets and Liabilities

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.15,982,801. However, the bank reconciliation statement reflected payments in the bank statements but not recorded in cashbook totalling to Kshs.810,600 with some dating to 2014/15 and 2015/16 financial years. No explanation was provided as to why the payments continue to remain unrecorded.

In the circumstances, accuracy, completeness and validity of the above balances reflected in the financial statements for the year ended 30 June, 2019 could not be confirmed.

2. Inaccuracy in Unutilized Funds

Note 15.3 to the financial statements discloses unutilized Fund balances of Kshs.70,995,677. However, recasting of the amount gave a total of Kshs.70,897,835 resulting to an unreconciled variance of Kshs.97,842.

In the circumstances, the accuracy and completeness of the unutilized Fund totalling to Kshs.70,995,677 for the year ended 30 June, 2019 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 – Kibwezi West 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

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.172,189,158 and Kshs.117,148,282 respectively, resulting to underfunding of Kshs.55,040,875 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on

comparable basis of Kshs.172,161,158 and Kshs.101,165,481 respectively, resulting to an under expenditure of Kshs.70,995,677 or 41% of the budget.

The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the public.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-compliance with Public Sector Accounting Standards Board Requirements

The annual report and financial statements did not include; detailed information on the Fund key achievements, projects implementation challenges and recommended way forward, emerging issues and disclosures on related parties. Further, progress on follow up of auditor recommendations is unsigned. This is contrary to the template Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

Consequently, the Management is in breach of the law.

2. Delay in Project Implementation

As disclosed in Note 6 and Note 7 to the financial statements, the statement of receipts and payments reflects transfers to other government units totalling to Kshs.39,491,150 and other grants and transfers totalling to Kshs.48,959,000. These amounts represent funds disbursed for implementation of various projects during the year. Review of the Project Implementation Status report as at 30 June, 2019 indicated that sixty-two (62) projects with budget allocation totalling to Kshs.75,782,741 were incomplete without explanation.

In the circumstances, it has not been possible to confirm whether the public will obtain value for money from the budget allocation totalling to Kshs.75,782,741 towards the incomplete projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021




KIBWEZI WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2019****II. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	109,284,483	74,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	28,000	2,222,410
TOTAL RECEIPTS		109,312,483	76,575,857
PAYMENTS			
Compensation of employees	4	1,724,849	2,345,552
Use of goods and services	5	5,424,762	4,187,294
Transfers to Other Government Units	6	39,491,150	19,642,638
Other grants and transfers	7	48,959,000	43,456,967
Acquisition of Assets	8	2,867,020	4,885,500
Other Payments	9	2,698,700	4,677,027
TOTAL PAYMENTS		101,165,481	79,194,978
SURPLUS/(DEFICIT)		8,147,002	(2,619,121)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi West Constituency financial statements were approved on 12/5/ 2020 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606

N/B.

The prior adjustment of Kshs. 950,000 reported in the financial year 2017/2018 was treated as other income in the financial year 2018/2019 statement hence the comparative total receipt to Kshs. 76,575,857 contrary to what was reported in FY 2017/2018 as Kshs, 75,625,857





KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

III. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	15,982,801	7,835,799
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		15,982,801	7,835,799
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		15,982,801	7,835,799
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		15,982,801	<u>7,835,799</u>
REPRESENTED BY			
Fund balance b/fwd.	13	7,835,799	10,454,920
Surplus/Deficit for the year		8,147,002	(2,619,121)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		15,982,801	7,835,799

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi West Constituency financial statements were approved on 12/5/ 2020 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI

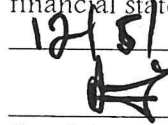

Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number:19606


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KIBWEZI WEST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts		Kshs	Kshs
Transfers from NGCDF Board	1	109,284,483	74,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	28,000	2,222,410
Total receipts		109,312,483	76,575,857
Payments			
Compensation of Employees	4	1,724,849	2,345,552
Use of goods and services	5	5,424,762	4,187,294
Transfers to Other Government Units	6	39,491,150	19,642,638
Other grants and transfers	7	48,959,000	43,456,967
Other Payments	9	2,698,700	4,677,027
Total payments		98,298,461	74,309,478
Total Receipts Less Total Payments		11,014,022	2,266,379
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		-	-
		11,014,022	2,266,379
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	2,867,020	4,885,500
Net cash flows from Investing Activities		(2,867,020)	(4,885,500)
NET INCREASE IN CASH AND CASH EQUIVALENT		8,147,002	(2,619,121)
Cash and cash equivalent at BEGINNING of the year	13	7,835,799	10,454,920
Cash and cash equivalent at END of the year		15,982,802	7,835,799

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi West Constituency financial statements were approved on 12/5/2020 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606



Reports and Financial Statements
For the year ended June 30, 2019

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	63,120,282	172,161,158	117,120,282.25	55,040,875	68%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	28,000	28,000	28,000.00	-	100%
PAYMENTS						
Compensation of Employees	2,505,000	1,838,976	4,343,976	1,724,849.00	2,619,127	40%
Use of goods and services	6,871,227	2,218,028	9,089,255	5,424,762.00	3,664,493	60%
Transfers to Other Government Units	32,110,000	39,191,150	71,301,150	39,491,149.80	31,810,000	55%
Other grants and transfers	53,862,555	13,311,805	67,174,360	48,959,000.00	18,215,360	73%
Acquisition of Assets	1,299,526	3,860,320	5,159,846	2,867,020.00	2,292,826	56%
Other Payments	12,392,568	2,700,003	15,092,571	2,698,700.00	12,393,871	18%
TOTALS	109,040,876	63,120,282	172,161,158	101,165,480.80	70,995,677	59%

(a) Included in the adjustment is **Kshs. 7,835,799** (opening balance 1/7/2018), **Kshs. 54,784,483** (funds from previous financial year FY 2017/2018) and **Kshs. 500,000** (funds from previous financial year FY 2015/2016)

(b) During the financial year we got A.I.A amounting to Kshs. 28,000 from sale of tender.

(c) Explanations on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

**Reports and Financial Statements
For the year ended June 30, 2019**

i. Compensation of employees:

The office was able to spend only 40% on the allocation. Included in the budget is staff gratuity for the years that have ended.

ii. Use of goods and services:

The office utilized only 60% of use of goods and service. The other funds are yet to be received from the board.

iii. Transfer to other Government Units:

The office was able to spend only 55% which was balance from the previous year. All projects on education sector earmarked for FY 2018/2019 were not done since funds have not yet been received. Only one project for renovation of Sekeleni primary school was done since it was a top up completion.

iv. Other grants and transfers:

The office was able to spend only 73% of the category. Included in the expenditure is over Kshs. 40.7 Million for FY 2018/2019 and previous balance of bursary, Over Kshs. 2.56 Million emergency projects 2018/2019, Kshs. 1.5 sports FY 2017/2018 and security projects earmarked for FY 2017/2018 amounting to over Kshs. 4.144 Million. The other allocation for FY 2018/2019 for the category funds are yet to be received from the board.

v. Acquisition of Assets:

The office spent Only 56% of this category. Included in the balance is the final 5% retention for the Kibwezi West NG-CDF office project amounting to **Kshs. 0.8 Million**, allocation of **Kshs. 0.39 Million** for balance in installation of climbing ramp to the first floor and construction of vehicle park **Kshs. 200,000**, **Kshs. 0.52 Million** for installation of lightening arrestor and **Kshs. 0.317 Million** for installation of shelves and notice board whose payment was made after the closure of the financial year.

vi. Other payments (ICT Hubs):

The office spent 18% for this category. The office is yet to install four more sites for the ICT Hub were installed at Kibwezi police station, Kiunduanani chief's office, Masumba ACC office and Emali chiefs Office. Funds not yet received. Also construction of 4 ICT working classes and renovation of a hall at Masumba ACC office to create an ICT working class is yet to be done since funds not yet received.

The NGCDF-Kibwezi West Constituency financial statements were approved on 18/5/ 2020 and signed by:



Fund Account Manager
Name: DAVID KABERIA MURUNGI



Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606

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BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	2018/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
1.1 Employees Salaries	2,436,000	1,784,976	4,220,976	1,660,649	2,560,327
1.2 Goods and Services	1,800,000	883,363	2,683,363	1,886,431	796,932
1.3 Purchase of Computers	120,000	2,000	122,000	119,000	3,000
1.4 Purchase of Furniture/equipment's	317,453	1,000	318,453	0	318,453
1.5 Purchase of Furniture/equipment's (vehicle park)		200,000	200,000	0	200,000
1.6 NSSF	24,000	18,000	42,000	24,000	18,000
1.7 NHIF	45,000	36,000	81,000	40,200	40,800
1.8 Committee Expenses	1,800,000	291,147	2,091,147	1,635,400	455,747
Sub-Total	6,542,453	3,216,486	9,758,939	5,365,680	4,393,259
2.0 Monitoring and Evaluation					
2.1 Goods and Services	871,226	221,519	1,092,745	479,931	612,814
2.2 Committee Expenses	1,200,000	602,000	1,802,000	1,007,000	795,000
2.3 Capacity Building of NG-CDFs/PMCs	1,200,000	220,000	1,420,000	416,000	1,004,000
Sub-Total	3,271,226	1,043,519	4,314,745	1,902,931	2,411,814
3.0 Emergency					
3.1 Emergency	5,738,993	798,966	6,537,959	0	-
3.2 Kwakyai PRIMARY SCHOOL	0	0		230,000	
3.3 Katulani Primary School	0	0		230,000	
3.4 Masalani Primary School	0	0		300,000	
3.5 Yikivala Primary School	0	0		300,000	

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

3.6 Kalakalya Primary School	0	0			300,000	
3.7 Itulani Primary School	0	0			300,000	
3.8 Kakili Primary School	0	0			300,000	
3.9 Matiku Primary School	0	0			300,000	
3.10 Kaunguni Primary School	0	0			300,000	
Sub-Total	5,738,993	798,966	6,537,959		2,560,000	3,977,959
4.0 Bursary and Social Security Programme						-
4.1 Bursary Secondary Schools	23,000,000	2,955,000	25,955,000		25,222,000	733,000
4.2 Bursary Tertiary Schools	13,164,000	1,393,000	14,557,000		13,754,000	803,000
4.3 Bursary Special Schools	2,000,000	16,000	2,016,000		1,779,000	237,000
4.4 Social Security Programmes -NHIF	0	0	0		0	0
Sub-Total	38,164,000	4,364,000	42,528,000		40,755,000	1,773,000
5.0 Sports						-
5.1 Kibwezi West Sports	1,733,562	1,500,000	3,233,562		1,500,000	1,733,562
Sub-Total	1,733,562	1,500,000	3,233,562		1,500,000	1,733,562
6.0 Environment						
6.1 Chyullu game Reserve	0	2,335,000	2,335,000		0	2,335,000
6.2 MII PRIMARY SCHOOL	46,000	0	46,000		0	46,000
6.3 MASUMBA PRIMARY SCHOOL	46,000	0	46,000		0	46,000
6.4 KAKILI PRIMARY SCHOOL	26,000	0	26,000		0	26,000
6.5 ITAAVA PRIMARY SCHOOL	46,000	0	46,000		0	46,000
6.6 THITHI PRIMARY SCHOOL	26,000	0	26,000		0	26,000
6.7 NGUMA PRIMARY SCHOOL	26,000	0	26,000		0	26,000
6.8 MATUTU PRIMARY SCHOOL	46,000	0	46,000		0	46,000
6.9 UTHASYO PRIMARY SCHOOL	26,000	0	26,000		0	26,000
6.10 NDULU PRIMARY SCHOOL	26,000	0	26,000		0	26,000



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

6.11	ISAANI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.12	KAUNGUNI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.13	NDEINI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.14	SOTO PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.15	KATANGIINI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.16	UVILENI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.17	MUKAMENI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.18	KILEMA PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.19	SYUMILE PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.20	MUUNDANI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.21	SEKELENI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.22	KYANDULU PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.23	YIENI PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.24	TUTINI PRIMARY SCHOOL	40,000	0	40,000	0	40,000
6.25	KATISAA PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.26	NGELENGE PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.27	MWASANGOMBE PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.28	MULALA PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.29	KILIKU PRIMARY SCHOOL	20,000	0	20,000	0	20,000
6.30	TUTINI ASSISTANT CHIEF OFFICE	126,000	0	126,000	0	126,000
6.31	KALUNGU PRIMARY SCHOOL	136,000	0	136,000	0	136,000
6.32	KWAKYAI PRIMARY SCHOOL	136,000	0	136,000	0	136,000
6.33	KATILAMUNI PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.34	KITULANI PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.35	NTHONGONI PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.36	MUKONONI PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.36	MAKAANI PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.37	KATHYAKA PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.38	ITHUMULA PRIMARY SCHOOL	46,000	0	46,000	0	46,000
6.39	KIAMBANI PRIMARY SCHOOL	20,000	0	20,000	0	20,000

Reports and Financial Statements

For the year ended June 30, 2019

6.40 SALAMA PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.41 MAKINDU A PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.42 SYENGENI PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.43 MULILI PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.44 IKOYO PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.45 MASALANI PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.46 NZAIKONI PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.47 YINGOSO PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.48 KAMBOO PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.49 KANGII PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.50 KALII PRIMARY SCHOOL	20,000	0	20,000	0	20,000	0	20,000
6.51 KATULANI PRIMARY SCHOOL	26,000	0	26,000	0	26,000	0	26,000
Sub-Total	1,700,000	2,335,000	4,035,000	0	4,035,000	0	4,035,000
7.0 Primary School Projects							-
7.1 Kasuvi Primary school	0	800,000	800,000	800,000	800,000	800,000	0
7.2 Kanaani Primary School	0	950,000	950,000	950,000	950,000	950,000	0
7.3 Mitendeu Primary school	0	800,000	800,000	800,000	800,000	800,000	0
7.4 Makindu A Primary school	0	300,000	300,000	300,000	300,000	300,000	0
7.5 Musingini Primary School	0	800,000	800,000	800,000	800,000	800,000	0
7.6 Nduluni Primary school	0	800,000	800,000	800,000	800,000	800,000	0
7.7 Kimboo Primary school	0	800,000	800,000	800,000	800,000	800,000	0
7.8 Kitende Primary School	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
7.9 Kikumini Primary school	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
7.10 Itiani Primary School	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
7.11 Ndeini Primary School	0	300,000	300,000	300,000	300,000	300,000	0
7.12 Tunguni Primary School	0	300,000	300,000	300,000	300,000	300,000	0
7.13 Mutantheeu Primary school	0	300,000	300,000	300,000	300,000	300,000	0
7.14 Tunguni Primary School	0	800,000	800,000	800,000	800,000	800,000	0
7.15 Emali Township Primary School	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

7.16 Nduundune Primary School	0	300,000	300,000	300,000	0
7.17 Ngelenge Primary School	0	550,000	550,000	550,000	0
7.18 Katilamuni Primary School	0	1,000,000	1,000,000	1,000,000	0
7.19 Nthongoni Primary School	0	1,000,000	1,000,000	1,000,000	0
7.20 Kitulani Primary School	0	1,000,000	1,000,000	1,000,000	0
7.21 Mukononi Primary school	0	774,418	774,418	774,418	0
7.22 Muatini Primary School	0	1,000,000	1,000,000	1,000,000	0
7.23 Mbuinzau Primary School	0	600,000	600,000	600,000	0
7.24 Ilingoni Primary school	0	950,000	950,000	950,000	0
7.25 Sekeleni Primary	300,000	500,000	800,000	800,000	0
7.26 Kwa Mukonyo Primary	0	330,524	330,524	330,524	0
7.27 Mbukani Primary school	920,000	0	920,000	0	920,000
7.28 Itulu Primary School	920,000	0	920,000	0	920,000
7.29 Matinga Primary School	2,000,000	0	2,000,000	0	2,000,000
7.30 Ithamba Aume Primary School	2,000,000	0	2,000,000	0	2,000,000
7.31 Mulala Primary School	1,150,000	0	1,150,000	0	1,150,000
7.32 Kwakaleli Primary school	1,150,000	0	1,150,000	0	1,150,000
7.33 Nguumo Primary school	690,000	0	690,000	0	690,000
7.34 Kawelu Primary School	690,000	0	690,000	0	690,000
7.35 Makusu Primary school	690,000	0	690,000	0	690,000
7.36 Ndeini Primary School	690,000	0	690,000	0	690,000
7.37 Wikiamba Primary School	690,000	0	690,000	0	690,000
7.38 Soto Primary school	690,000	0	690,000	0	690,000

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

	7.39 Kai Primary School	920,000	0	920,000	0	920,000
	7.40 Makutano Primary School	690,000	0	690,000	0	690,000
	7.41 Itulani Primary School	420,000	0	420,000	0	420,000
	7.42 Mbondeni Primary School	380,000	0	380,000	0	380,000
	7.43 Mukononi Primary school	730,000	0	730,000	0	730,000
	7.44 Kiaoni Primary school	920,000	0	920,000	0	920,000
	7.45 Makaani Primary School	1,150,000	0	1,150,000	0	1,150,000
	Sub-Total	17,790,000	19,454,942	37,244,942	19,754,942	17,490,000
	8.0 Secondary School Projects					-
	8.1 Yimwaa Secondary school	0	600,000	600,000	600,000	0
	8.2 Masumba Secondary School	0	1,900,000	1,900,000	1,900,000	0
	8.3 Vololo Secondary School	0	950,000	950,000	950,000	0
	8.4 Kaunguni Secondary school	0	2,000,000	2,000,000	2,000,000	0
	8.5 St.Bakhita Makusu Secondary school	0	1,000,000	1,000,000	1,000,000	0
	8.6 Tutini Secondary school	0	3,200,000	3,200,000	3,200,000	0
	8.7 Kisayani Girls Secondary school	0	1,000,000	1,000,000	1,000,000	0
	8.8 Masalani Secondary School	0	3,200,000	3,200,000	3,200,000	0
	8.9 Nthia Secondary school	0	2,943,105	2,943,105	2,943,105	0
	8.10 Kamboo Secondary School	0	2,943,103	2,943,103	2,943,103	0
	8.11 Muangeni Secondary school	950,000	0	950,000	0	950,000
	8.12 Ndatani Secondary School	950,000	0	950,000	0	950,000
	8.13 Nguu Secondary School	260,000	0	260,000	0	260,000
	8.14 Kiliku Secondary school	3,200,000	0	3,200,000	0	3,200,000
	8.15 Moi Girls Secondary school	1,860,000	0	1,860,000	0	1,860,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

	8.16 Mitendeu Secondary school	950,000	0	950,000	0	950,000
	8.17 Nyayo Secondary school	3,200,000	0	3,200,000	0	3,200,000
	8.18 ST. Simon Mbuinzau Secondary school	950,000		950,000	0	950,000
	8.19 Matiku Secondary School	2,000,000	0	2,000,000	0	2,000,000
	Sub-Total	14,320,000	19,736,208	34,056,208	19,736,208	14,320,000
	9.0 Tertiary institutions projects					-
	Sub-Total					-
	10.0 Security Projects					-
	10.1 Kiboko Police station (Electricity)		100,000	100,000	0	100,000
	10.2 Masumba AP Post	1,200,000		1,200,000	0	1,200,000
	10.3 Kyanginywa Ass. Chief's office	500,000		500,000	0	500,000
	10.4 Kalungu Ass. Chiefs office	550,000		550,000	0	550,000
	10.5 Ngeetha Chief's office	450,000		450,000	0	450,000
	10.6 Twaandu Chief's camp	100,000		100,000	0	100,000
	10.7 Kiboko AP Post-Ass. Chief's office	1,500,000		1,500,000	0	1,500,000
	10.8 Tutini Asst.chief's office	100,000		100,000	0	100,000
	10.9 Makindu police station	1,700,000		1,700,000	0	1,700,000
	10.10 NG-CDF Office Compound -Gate	126,000		126,000	0	126,000
	10.11 Mithumoni Ass. Chief's Office	300,000		300,000	0	300,000
	10.12 Muuni Ass. Chief's Office	0	794,000	794,000	794,000	0
	10.13 Makindu Acc Office	0	100,000	100,000	100,000	0
	10.14 Ngetha Police Post	0	100,000	100,000	100,000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

10.15 Ithumba Chiefs Office	0	200,000	200,000	200,000	0
10.16 Emali AP Camp	0	100,000	100,000	100,000	0
10.17 Ngeetha Police Post	0	300,000	300,000	300,000	0
10.18 Kibwezi Police Station	0	1,250,000	1,250,000	1,250,000	0
10.19 Ngulu Ass. Chiefs Office	0	500,000	500,000	500,000	0
10.20 Kathyaka Ass. Chiefs Office	0	500,000	500,000	500,000	0
10.21 Ndetani Ass. Chiefs Office	0	300,000	300,000	300,000	0
	6,526,000	4,244,000	10,770,000	4,144,000	6,526,000
11.0 Acquisitions of Assets					-
11.1 NG- CDF office-Building		1,987,158	1,987,158	1,058,603	928,555
11.2 NG- CDF office-Intercom & Tvs	342,073		342,073	341,167	906
11.3 NG- CDF office-Lightening arrestor	520,000		520,000		520,000
11.4 Office ramp	0	1,740,000	1,740,000	1,348,250	391,750
Sub-Total	862,073	3,727,158	4,589,231	2,748,020	1,841,211
12.0 Others					-
12.1 Strategic Plan	800,000	2,700,000	3,500,000	2,698,700	801,300
12.2 ICT Hubs & classes	11,592,568	3	11,592,571	0	11,592,571
Sub-Total	12,392,568	2,700,003	15,092,571	2,698,700	12,393,871
GRAND TOTAL	109,040,876	63,120,281	172,161,157	101,165,481	70,995,677

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalent's

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 are amounts held at Kenya Commercial Bank, Makindu Branch.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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



SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
NG-CDF BOARD	AIE NO.	Kshs	Kshs
	2017/2018-B005164	54,784,483.15	
	2015/2016-B005228	500,000.00	
	2018/2019-B030071	10,000,000.00	
	2018/2019-B030436	15,000,000.00	
	2018/2019-B006378	6,000,000.00	
	2018/2019-A699127	11,000,000.00	
	2018/2019-B042767	12,000,000.00	
	2017/2018-A855857		5,500,000
	2016/2017-A892583		30,648,275
	2017/2018-A892769		37,905,172
	2016/2017-A896790		300,000
Conditional grants			
Receipt from Old Kibwezi Constituency Bank ACC.			1,272,410
TOTAL		109,284,483	75,625,857

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	~	~
Receipts from sale of office and general equipment	~	~
Receipts from the Sale Plant Machinery and Equipment	~	~
Total	~	~

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	28,000	-
Other Receipts Not Classified Elsewhere	-	-
Total	28,000	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,338,714	1,171,849
Basic wages of casual labour	215,832	182,292.00
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	146,303	125,005
Employer contribution to NSSF	24,000	96,410
Gratuity-Paid	-	769,996
TOTAL	1,724,849.00	2,345,552

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

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services		20,145
Electricity	85,469	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	376,200	365,200
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	416,000	780,000
Hospitality supplies and services	-	27,300
Other committee expenses	-	-
Committee allowance	3,179,200	1,877,000
Insurance costs	113,358	118,330
Specialised materials and services	-	-
Office and general supplies and services	566,735	557,238
Fuel , oil & lubricants	450,000	200,000
Other operating expenses	-	-
Bank service commission and charges	92,080	118,380
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	145,720	123,701
Routine maintenance- other assets	-	-
Total	5,424,762	4,187,294



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to primary schools (see attached list)	19,754,942	19,082,638
Transfers to secondary schools (see attached list)	19,736,208	560,000
Transfers to Tertiary institutions	-	-
TIVET	-	-
TOTAL	39,491,150	19,642,638

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,222,000	18,818,000
Bursary – tertiary institutions (see attached list)	13,754,000	10,345,000
Bursary – special schools (see attached list)	1,779,000	1,784,000
Mock & CAT (see attached list)	-	249,930
Security projects (see attached list)	4,144,000	4,445,210
Sports projects (see attached list)	1,500,000	1,637,931
Environment projects (see attached list)	-	1,637,931
Emergency projects (see attached list)	2,560,000	4,538,965
Total	48,959,000	43,456,967



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,406,853.00	4,500,000.00
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	-	78,500
Purchase of ICT Equipment, Software and Other ICT Assets	119,000	197,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Purchase of other office equipment's	341,167	110,000.00
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	2,867,020	4,885,500

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,698,700	-
ICT Hub	-	4,677,027
Total	2,698,700	4,677,027



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

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
KCB MAKINDU A/C 1148787925	15,982,801	7,835,799
Total	15,982,801	7,835,799
10B: CASH IN HAND		
Location 1	~	~
Total	~	~

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	7,835,799	10,454,920
Cash in hand	-	-
Imprest	-	-
Total	7,835,799	10,454,920

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	-	
Cash in hand	-	
Imprest	-	



***NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2019

Total	-	
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	xx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>Staff Gratuity</i>)	-	-
	559,640	153,225
	559,640	153,225

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017-2018
	Kshs	Kshs
Compensation of employees	2,619,127	2,128,320
Use of goods and services	3,664,493	4,960,563
Amounts due to other Government entities (see attached list)	31,810,000	39,191,153
Amounts due to other grants and other transfers (see attached list)	18,117,521	12,485,625
Acquisition of assets	2,292,826	3,854,620
Others (<i>specify</i>)	12,393,868	-
TOTAL	70,995,677.00	62,620,281

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	17,480.355.81	33,461,992.95
	17,480.355.81	33,461,992.95

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
Sub-Total						
Middle Management						
2.						
Sub-Total						
Unionisable Employees						
3.						
Sub-Total						
Others (<i>specify</i>)						
NGCDFC Staff gratuity						
1. Titus K. Sammy			1/2/2018		130,506	
2. Prudence M. Stephen			1/2/2018		113,539	
3. Benard K. Maundu			1/2/2018		113,539	
4. Jones N. Kitusi			1/3/2018		113,539	
5. Muingo Mbindo			1/2/2018		88,517	
Sub-Total					559,640	
Grand Total					559,640	

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees				
Employee salaries	Payment of staff salaries and gratuity	2,000,687.00		
Employees Gratuity Earned	Payment of staff gratuity	559,640.00		
NHIF	Payment of NHIF Deductions	40,800.00		
NSSF	Payment of NSSF Deductions	18,000.00		
Sub-Total		2,619,127.00	2,128,320	
Use of goods & services				
Adm .Committee expenses	Payment of Committee sitting allowances, transport, conferences	455,747.00		
Adm. Goods & Services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea	796,932.00		
M&E .Committee expenses	Payment of Committee sitting allowances, transport, conferences	795,000.00		
M&E .Goods & Services	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence	612,814.26		
M&E. Capacity building	Undertake Training of the PMCs/NG-CDFs on NG- CDF Related issues	1,004,000.00		
Sub-Total		3,664,493.26	4,960,563	

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Amounts due to other Government entities				
Mbukani Primary school	Renovation of 4 classrooms	920,000.00		
Itulu Primary School	Renovation of 4 classrooms	920,000.00		
Matinga Primary School	Construction of administration block to completion	2,000,000.00		
Ithama Aume Primary School	Construction of administration block to completion	2,000,000.00		
Mulala Primary School	Renovation of 5. classrooms	1,150,000.00		
Kwakaleli Primary school	Renovation of 5. classrooms	1,150,000.00		
Nguumo Primary school	Renovation of 3. classrooms	690,000.00		
Kawelu Primary School	Renovation of 3. classrooms	690,000.00		
Makusu Primary school	Renovation of 3. classrooms	690,000.00		
Ndeini Primary School	Renovation of 3. classrooms	690,000.00		
Wikiamba Primary School	Renovation of 3. classrooms	690,000.00		
Soto Primary school	Renovation of 3. classrooms	690,000.00		
Kai Primary School	Renovation of 4 classrooms	920,000.00		
Makutano Primary School	Renovation of 3. classrooms	690,000.00		
Itulani Primary School	Renovation of 2. classrooms	420,000.00		
Mbondeni Primary School	Fencing of the school compound with concrete posts and chain link.	380,000.00		
Mukononi Primary school	Renovation of 3. classrooms	730,000.00		
Kiaoni Primary school	Renovation of 4 classrooms	920,000.00		
Makaani Primary School	Renovation of 5. classrooms	1,150,000.00		
Muangeni Secondary school	Construction of 1.classroom to completion	950,000.00		
Ndatani Secondary School	Construction of 1.classroom to completion	950,000.00		
Nguu Secondary School	Fencing of the school compound with concrete posts and chain link.	260,000.00		
Kiliku Secondary school	Construction of a science laboratory to completion	3,200,000.00		
Moi Girls Secondary school	Roofing of a Mega dining hall/ Kitchen with steel trusses.	1,860,000.00		
Mitendeu Secondary school	Construction of 1. classroom to completion	950,000.00		
Nyayo Secondary school	Construction of a science laboratory to completion	3,200,000.00		

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
ST. Simon Mbuinzau Secondary school	Construction of 1.classroom to completion	950,000.00		
Matiku Secondary School	Construction of 2.classroom to completion	2,000,000.00		
Sub-Total				
Amounts due to other grants and other transfers		31,810,000.00	39,191,153	
Kiboko Police station (Electricity)	Electrification of the office block, wiring and connection	100,000.00		
Masumba AP Post	Renovation of the ACC office Kshs.500,000.00, Construction of 4doors pit latrine Kshs.300,000.00 and Fencing of the compound Kshs.400,000.00	1,200,000.00		
Kyanginywa Ass. Chiefs office	Fencing of the compound with concrete post , chain link and installation of gate Kshs.300,000.00 ,Electrification of the office block, wiring and connection , repair of cracks on the walls and floor Kshs.200,000.00	500,000.00		
Kalungu Ass. Chiefs office	Fencing of the compound with concrete post, chain link and installation of gate Kshs. 300,000.00 and construction of 4doors pit latrines and urinal Kshss.250,000.	550,000.00		
Ngeetha Chiefs office	Renovation of 2 rooms office block (New roof, plastering , flooring and painting) Kshs.250,000.00construction of 3doors pit latrines and urinal Kshss.200,00	450,000.00		
Twaandu Chiefs camp	Electrification of the ,chiefs office block ,wiring and connection	100,000.00		
Kiboko AP Post-Ass. Chiefs office	Construction of Ass. Chiefs office Kshs.900,000.00, Construction of 4doors pit latrine Kshs.300,000.00, Installation of	1,500,000.00		



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	Power Kshs.200,000 and purchase of furniture's Kshs.100,000			
Tutini Ass.Chiefs office	Electrification of the Ass.Chiefs office block ,fittings and connectionKshs.50,000/= and purchase of furniture's Kshs.50,000.00	100,000.00		
Makindu police station	Construction of Makindu police post OCPD Office, O.C.S office reporting office and cell all under one roof.	1,700,000.00		
NG-CDF Office Compound -Gate	Installation of the gate and gate house in the compound hosting the NG-CDF Office and other sub-county offices Kshs.126,000.00	126,000.00		
Mithumoni Ass. Chiefs Office	Renovation of Ass. Chiefs office -repair of floor, walls, painting, repairs and windows	300,000.00		
Sports Activities	Installation of sports infrastructure i.e. goal posts both football and volleyball for 24 community clubs each ward 4. Clubs.	1,733,562.01		
Environment Activities-	Installation of water harvesting facilities to primary schools by fixing of gutters, tank bases and purchase of tanks	1,700,000.00		
Environment Activities-Chyullu	Fencing of Chyullu game reserve	2,335,000.00		
Bursary Secondary Schools	Payment of bursary to needy students	803,000.00		
Bursary Tertiary Schools	Payment of bursary to needy students	705,000.00		
Bursary Special Schools	Payment of bursary to students special needs	237,000.00		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	3,977,958.97		
Sub-Total		18,117,520.98	12,485,625	

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Acquisition of assets				
Kibwezi West NG-CDF Office	5% Retention of the office construction.	863,623.47		
Office Ramp	Construction of access ramp to 1 st floor of NG-CDF Office	391,750.00		
Vehicle parking	Construction of a carport	200,000.00		
Installation Lightening arrestor NGCDF Office	Installation Lightening arrestor NGCDF Office	520,000.00		
Installation Shelves and Notice board NGCDF Office	Installation Shelves and Notice board NGCDF Office	317,452.53		
Sub-Total		2,292,826.00	3,854,620	
Others				
Constituency Information Hub(Telkom Ltd)	The 4 Site are Kibwezi police station, Kiunduanani Chiefs office, Masumba ACC Office and Emali Chiefs office.	4,677,027.20		
Kibwezi West NG-CDF Office I C T class	Construction of working class for the users of the Wi-Fi at Makindu , Installation of power, working tables and seats.	1,500,000.00		
Kibwezi DCC CIH ICT class	Construction of working class for the users of the Wi-Fi at Kibwezi CIH sites, Installation of power, working tables and seats.	1,500,000.00		
Emali chiefs office CIH ICT Class	Construction of working class for the users of the Wi-Fi at Emali Chiefs office CIH sites, Installation of power, working tables and seats.	1,500,000.00		
Kisayani chiefs office CIH ICT Class	Construction of working class for the users of the Wi-Fi at Kisayani chief's office CIH sites, Installation of power, working tables and seats.	1,500,000.00		

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Masumba ACC CIH ICT Class	Renovation of the hall to create a working class for the users of the Wi-Fi at Masumba ACC Office CIH sites, Installation of power, working tables and seats.	915,540.80		
Others: Kibwezi West Strategic plan	Printing and launching of the strategic plan	801,300.00		
Sub-Total		12,393,868.00	-	
Grand Total		70,995,677.00	62,620,281	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	14,088,380	2,406,853	-	16,495,233.00
Transport equipment	5,517,804	-	-	5,517,804.00
Office equipment, furniture and fittings	1,473,506	-	-	1,473,505.50
ICT Equipment, Software and Other ICT Assets	596,000	119,000	-	715,000.00
Other Machinery and Equipment	110,000	341,167	-	451,167.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	21,785,690	2,867,020		24,652,709.50

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
1	CHIEFS OFFICE KISAYANI CDF ACC	KCB	1200788850	4,628.20	2,781.00
2	EMALI AP CAMP CDF ACC	KCB	1203790805	11,004.95	278,679.42
3	EMALI POLICE POST CDF ACCOUNT	KCB	1234478838	3,885.00	1,847,605.50
4	EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	70,638.50	-
5	GOODSHEPHERD GIRLS SEC SCHOOL CDF ACC.	KCB	1107169429	149,839.15	151,969.15
6	IKUNGU SECONDARY SCHOOL CDF ACC.	KCB	1113950420	22,525.60	303,877.60
7	IKOYO PRIMARY SCHOOL CDF ACC.		1126025194	48,800.00	-
8	IKOYO SECONDARY SCHOOL CDF ACC.	KCB	1151101265	1,345.65	501,591.65
9	ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	76,549.50	1,959.50
10	ISAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150527633	2,184.80	2,184.80
11	ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	KCB	1161429360	11,051.20	11,177.20
12	ITHUMBA CHIEF'S OFFICE CDF ACCOUNT	KCB	1239534124	4,564.30	
13	ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	KCB	1200770765	1,138.50	
14	ITHUMULA SECONDARY SCHOOL CDF ACC	KCB	1132544661	1,102.15	1,102.15
15	ITIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1239326653	127,985.00	
16	ITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1133934234	330.00	
17	IVIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1137143126	35,869.50	35,869.50
18	KAASUVI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135296359	23,500.00	
19	KAASYA PRIMARY SCHOOL CDF ACC.	KCB	1162919086	8,488.50	
20	KAI PRIMARY SCHOOL CDF ACC	KCB	1153121158	20,660.00	
21	KAKILI GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1176116398	2,588.15	94,038.15

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**
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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
22	KALAKALYA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252102682	320,000.00	
23	KALII SECONDARY SCHOOL CDF ACCOUNT	KCB	1175585386	24,097.15	24,097.15
24	KALIMANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162430516	55,109.05	35,109.05
25	KALULINI PRIMARY SCHOOL CDF ACC	KCB	1157967736	3,146.00	1,518.00
26	KALUNGU PRIMARY SCHOOL CDF ACC	KCB	1160059780	65,603.00	45,729.00
27	KALUNGU SECONDARY SCHOOL CDF ACCOUNT	KCB	1125620838	1,911.90	1,911.90
28	KAMBOO SECONDARY SCHOOL CDF ACC.	KCB	1150139110	506,771.25	1,169.25
29	KANAANI SECONDARY SCHOOL CDF ACC	KCB	1136911669	3,629.20	43,744.70
30	KANGESU DRIFT CDF ACC	KCB	1177249332	8,591.00	8,591.00
31	KANGII SECONDARY SCHOOL CDF ACC	KCB	1206774789	26,269.65	25,024.70
32	KANYILILYA PRIMARY SCHOOL CDF ACC.	KCB	1204027072	12,503.00	12,629.00
33	KANYUNGU PRIMARY SCHOOL CDF ACC.	KCB	1159079234	1,876.35	12,503.00
34	KATANGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1163977403	4,809.50	
35	KATHYAKA AP LINE CDF PROJECT ACC.	KCB	1204406111	6,597.30	120,608.00
36	KATHYAKA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1241137129	500,000.00	
37	KATHYAKA PRIMARY SCHOOL CDF ACC.	KCB	1164460773	12,770.40	12,770.40
38	KATHYAKA SECONDARY SCHOOL CDF ACC.	KCB	1126325570	161,567.15	161,363.15
39	KATILAMUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1157895964	28,213.50	4,659.50
40	KATULANI GIRLS SECONDARY SCHOOL (Makindu) CDF ACCOUNT	KCB	1168545749	3,256.65	3,256.65
41	KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	KCB	1204566828	5,061.50	131,827.50
42	KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	KCB	1149548851	157,128.50	600,384.50
43	KAUNGUNI DISPENSARY CDF ACCOUNT	KCB	1166307883	7,442.75	7,442.75
44	KAUNGUNI PRIMARY SECONDARY CDF ACCOUNT	KCB	1132474183	303,101.05	230,647.05

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11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**
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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
45	KAWELU PRIMARY SCHOOL CDF ACCOUNT	KCB	1130378845	1,164.25	1,164.25
46	KEVANDA PRIMARY SCHOOL CDF ACC.	KCB	1184072760	116,533.95	76,533.95
47	KEVANDA SECONDARY SCHOOL CDF ACCOUNT	KCB	1161655395	1,475.17	1,145.17
48	KIAMBANI SECONDARY SCHOOL CDF ACC.	KCB	1163983691	6,039.35	6,039.35
49	KIAONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1203885954	4,055.65	96,263.15
50	KIAONI DISPENSARY CDF ACC	KCB	1116252821	8,408.20	8,628.20
51	KIAONI YOUTH POLYTECHNIC CDF ACCOUNT	KCB	1151340707	50,600.00	50,600.00
52	KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1204707766	23,863.35	23,863.35
53	KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1240897766	1,230,000.00	
54	KIBWEZI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1175792640	154,136.00	2,812,134.00
55	KIBWEZI WEST CDF OFFICE PROJECTS CDF ACCOUNT	KCB	1176279025	14,843.00	14,843.00
56	KIBWEZI WEST ENVIRONMENT CDF PROJECTS	KCB	1204817723	35,273.66	1,700,713.66
57	KIBWEZI WEST SPORTS CDF PROJECTS	KCB	1203046391	1,562,492.30	1,663,535.30
58	KIKUMINI HEALTH CENTRE CDF ACC	KCB	1167405412	23,565.00	23,565.00
59	KIKUMINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1172459185	173,551.50	2,363.50
60	KILEMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1155207777	1,061.00	33,676.50
61	KILIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1160963967	16,542.50	243,974.50
62	KILIKU SECONDARY SCHOOL CDF ACCOUNT	KCB	1118242610	5,595.00	38,595.00
63	KIMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1241105448	170,829.50	
64	KING'UTHENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164544160	40,050.70	40,050.70
65	KISAYANI GIRLS SEC SCHOOL CDF ACC.	KCB	1170330738	984,488.75	322,114.75
66	KISAYANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164392670	271,513.50	271,639.50
67	KISAYANI SCHOOL FOR PLWD CDF ACCOUNT	KCB	1206873477	38,636.60	115,461.30

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
68	KISINGO PRIMARY SCHOOL CDF ACCOUNT	KCB	1151202177	1,751.00	100,866.50
69	KISINGO SECONDARY SCHOOL CDF ACCOUNT	KCB	1127761897	5,423.15	88,379.65
70	KITENDE PRIMARY SCHOOL CDF ACCOUNT	KCB	1157701205	16,008.50	230,654.50
71	KITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151358258	106,866.20	
72	KIUANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203905238	1,773.50	
73	KIUNDUANI CHIEFS CAMP CDF ACCOUNT	KCB	1225952409	17,307.50	300,000.00
74	KIWANZANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1119406927	2,246.00	2,372.00
75	KWA MARIA EARTH DAM CDF PROJECT ACC.	KCB	1176236717	926.75	20,926.75
76	KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	KCB	1137894717	61,351.40	1,175,481.45
77	KWA MUKONYO PRIMARY SCHOOL CDF ACC.	KCB	1203855672	34,548.50	2,094.50
78	KWAKALELI PRIMARY SCHOOL CDF ACCOUNT	KCB	1204245371	3,363.00	34,603.00
79	KWAKYAI PRIMARY SCHOOL CDF ACCOUNT	KCB	1132455464	2,778.50	4,035.50
80	KWAKYAI STORAGE SHEDS CDF ACCOUNT	KCB	1136774149	7,648.40	7,648.40
81	KYAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1175132944	12,544.40	
82	KYANDULU PRIMARY SCHOOL CDF ACC.	KCB	1135315264	3,234.75	401,850.75
83	KYANGINYWA AP LINE CDF PROJECT ACC.	KCB	1204418233	28,081.25	25,663.45
84	KYANGINYWA SECONDARY SCHOOL CDF ACC.	KCB	1112943358	1,027.55	385,647.55
85	MAKAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135671850	3,104.65	3,230.65
86	MAKINDU DIVISIONAL HQ POLICE CDF ACCOUNT	KCB	1204811660	33,627.15	
87	MAKINDU PRIMARY SCHOOL CDF ACCOUNT	KCB	1125832312	24,608.00	33,615.00
88	MAKINDU SECONDARY SCHOOL CDF ACCOUNT	KCB	1116202808	9,883.20	9,553.30
89	MAKUSU PRIMARY SCHOOL CDF ACC.	KCB	1150176784	1,715.40	1,830.90
90	MAKUTANO KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1137284749	3,820.00	3,510.00

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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
91	MALEMBWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1175837660	1,682.60	7,808.60
92	MASALANI PRIMARY SCHOOL CDF ACCOUNT(KBZ)	KCB	1135327939	302,872.40	
93	MASALANI SECONDARY SCHOOL(KBZ)	KCB	1130987477	401,898.22	4,745.12
94	MASUMBA PRIMARY SCHOOL CDF ACCOUNT	KCB	1211241246	4,629.00	4,629.00
95	MASUMBA SECONDARY SCHOOL CDF ACCOUNT	KCB	1149719427	122,784.15	2,565.15
96	MATIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1151655236	301,655.00	
97	MATIKU SEC SCHOOL CDF ACC.	KCB	1116453169	150,195.55	526,706.70
98	MATINGA PRIMARY SCHOOL CDF ACC.	KCB	1160358060	3,328.50	3,328.50
99	MATINGA SECONDARY SCHOOL CDF ACCOUNT	KCB	1136848703	25,091.05	421,953.05
100	MATUTU PRIMARY SCHOOL CDF ACC.	KCB	1226826954	35,754.00	671,000.00
101	MATUTU SECONDARY SCHOOL CDF ACC.	KCB	1149204931	966.15	2,157.15
102	MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT	KCB	1149755423	88,471.90	29,406.90
103	MIKAUNI PRIMARY SCHOOL CDF ACC.	KCB	1210911620	32,232.00	32,232.00
104	MIKULULO PRIMARY SCHOOL CDF ACCOUNT	KCB	1135389187	4,988.30	237,098.30
105	MIKUYUNI PRIMARY SCHOOL CDF ACC.	KCB	1174743719	230,449.00	1,449.00
106	MIKUYUNI SECONDARY SCHOOL CDF ACC.	KCB	1133039960	165,563.05	214,348.55
107	MULANGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1136777660	9,544.25	9,544.25
108	MILU PRIMARY SCHOOL CDF ACCOUNT	KCB	1159150397	44,031.05	607,974.50
109	MITENDEU PRIMARY SCHOOL CDF ACC.	KCB	1240703775	81,230.70	
110	MITENDEU SECONDARY SCHOOL CDF ACC.	KCB	1175027510	3,430.00	105,430.00
111	MITHUMONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1183604416	9,600.45	9,600.45
112	MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	KCB	1168565510	451,311.15	
113	MUANGENI SECONDARY	KCB	1209593637	1,680.00	77,455.00

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
	SCHOOL CDF ACC.				
114	MUATINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135667640	210,434.20	143,024.20
115	MUKAMENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135340455	15,413.38	784,039.38
116	MUKONONI PRIMARY SCHOOL CDF ACCOUNT		1203862350	17,086.75	
117	MUKONONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1159683026	18,200.00	18,200.00
118	MULALA GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1130488284	64,386.60	64,386.60
119	MULALA PRIMARY HGM SCHOOL CDF ACC.	KCB	1156264944	9,559.50	9,559.50
120	MUSINGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151484199	330,646.00	1,353,015.00
121	MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1148135731	5,317.15	5,317.15
122	MUTOKWE PRIMARY SCHOOL CDF ACCOUNT	KCB	1174754249	77,054.50	153,054.50
123	MUUNDANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151183490	86,927.00	86,927.00
124	MUUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239508190	651.05	
125	MUUSINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161414509	24,669.50	784,169.50
126	MWEINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1229952403	1,274.50	
127	MWEINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1161641812	47,260.65	
128	NDATANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1173589791	209,157.00	1,329,337.00
129	NDATANI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154370070	10,319.50	10,319.50
130	NDEINI PRIMARY SCHOOL CDF ACC.	KCB	1137276487	6,099.25	5,169.25
131	NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239674589	300,000.00	
132	NDULUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150213353	53,199.70	
133	NDUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162655941	72,850.00	700,120.00
134	NDUUNDUNE SECONDARY SCHOOL CDF ACCOUNT	KCB	1107175461	10,815.60	10,815.60
135	NDWAANI PRIMARY SCHOOL CDF ACC.	KCB	1159679444	16,513.50	16,513.50



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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
136	NDWAANI SECONDARY SCHOOL CDF ACC.	KCB	1211181197	2,509.50	32,629.50
137	NGAIKINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203980299	6,788.50	6,788.50
138	NGAIKINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1117249395	18,418.00	18,418.00
139	NGAKAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1205654690	95,325.00	1,906,352.75
140	NGAKAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1135674833	1,574.25	131,689.75
141	NGEETHA POLICE POST CDF PROJECT ACC.	KCB	1203866194	48,464.85	58,950.00
142	NGELENGE PRIMARY SCHOOL CDF ACCOUNT	KCB	1135150125	20,783.55	
143	NGULU SUB CHIEF'S OFFICE CDF ACCOUNT	KCB	1166557871	568.80	
144	NGUUMO GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1135368066	2,356.10	146,656.10
145	NTHIA SECONDARY SCHOOL CDF ACCOUNT	KCB	1157431356	213,083.51	
146	NTHONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135398674	105,029.45	
147	NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154725766	2,529.65	
148	NYAYO SECONDARY SCHOOL CDF ACCOUNT	KCB	1132435471	72,621.95	72,747.95
149	SALAMA SECONDARY SCHOOL CDF ACCOUNT	KCB	1170819931	2,063.50	2,063.50
150	SEKELENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161270140	161,784.00	974,155.00
151	SOTO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163214469	2,035.50	2,035.00
152	ST. BAKHITA MAKUSU SECONDARY CDF ACCOUNT	KCB	1122992653	469,328.60	391,207.10
153	ST.ANNES KIBOKO GIRLS SEC SCHOOL CDF ACC.	KCB	1132785642	6,902.95	97,502.95
154	ST.ANTONY ITIANI CDF ACCOUNT	KCB	1151004103	2,755.00	2,755.00
155	ST.SIMON MBUINZAU SEC SCHOOL CDF ACC.	KCB	1151149314	10,159.65	439,519.15
156	SYUMILE PRIMARY SCHOOL CDF ACC	KCB	1135317712	36,121.00	770,028.50
157	SYUMILE SECONDARY SCHOOL CDF ACCOUNT	KCB	1162871695	39,080.10	750,842.10
158	TUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1149896744	36,727.00	1,453.00

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
159	TUTINI CHIEFS OFFICE CDF ACCOUNT	KCB	1232500135	2,805.00	1,018,495.00
160	TUTINI PRIMARY SCHOOL CDF ACC.	KCB	1136362541	2,001.20	2,001.20
161	TUTINI SEC SCHOOL CDF ACC.	KCB	1204429294	2,442,370.20	89,123.10
162	TWAANDU CHIEFS CAMP CDF ACCOUNT	KCB	1225699169	970.00	5,138.50
163	UTAFITI D/B PRIMARY SCHOOL CDF ACCOUNT	KCB	1128653230	9,339.45	9,339.45
164	UTHANGATHI PRIMARY SCHOOL CDF ACC.	KCB	1132541085	14,785.10	234,080.10
165	UTHASYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163217719	6,361.50	6,361.50
166	UTINI GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1149725052	49,656.65	49,656.65
167	UVILENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1234491567	260,031.70	1,870,000.00
168	VOLOLO PRIMARY SCHOOL CDF ACCOUNT	KCB	1203804091	3,132.05	3,132.00
169	VOLOLO SECONDARY SCHOOL CDF ACCOUNT	KCB	1226131468	58,829.10	3,225.00
170	WIIVIA PRIMARY SCHOOL CDF ACCOUNT	KCB	1204482330	22,623.50	
171	YIENI PRIMARY SCHOOL CDF ACC.	KCB	1136983643	14,646.15	
172	YIKIVALA PRIMARY SCHOOL CDF ACCOUNT	KCB	1160133514	380,064.00	80,064.00
173	YIMWAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1226876919	949.50	110,015.00
174	YIMWAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1159650888	70,339.35	610,339.35
175	YINDALANI PRIMARY SCHOOL CDF ACC.	KCB	1151248703	25,138.50	25,138.50
176	YINZAU PRIMARY SCHOOL CDF A/C	KBC	1153870126	-	
177	NGUKUNI PRIMARY SCHOOL CDF A/C	KBC	1153121158	20,660.00	
178	NTHIA PRIMARY SCHOOL CDF A/C	KBC	1170897770	1,678.50	
179	YINGOSO PRIMARY SCHOOL CDF A/C	KBC	1135273405	1,108.25	
180	MWALILI PRIMARY SCHOOL CDF A/C	KBC	1242751513	5,025.00	
181	KYENI PRIMARY SCHOOL CDF A/C	KBC	1242739157	1,003.60	

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	PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
182	MASAMUKYE PRIMARY SCHOOL CDF A/C	KBC	1172266875	806.00	
183	WIKIAMBA PRIMARY SCHOOL CDF A/C	KBC	1132530482	1,228.00	
184	WAYONA PRIMARY SCHOOL CDF A/C	KBC	1135274665	794.30	
185	NDONGUNI PRIMARY SCHOOL CDF A/C	KBC	1161574727	969.50	
186	KILONGONI PRIMARY SCHOOL CDF A/C	KBC	1161424857	-	
187	NGUUMO PRIMARY SCHOOL CDF A/C	KBC	1241129630	331.20	
188	NGWIW'A PRIMARY SCHOOL CDF A/C	KBC	1161412026	-	
189	YIKISEMEI PRIMARY SCHOOL CDF A/C	KBC	1204794243	21,116.95	
190	ILATU PRIMARY SCHOOL CDF A/C	KBC	1241100977	130.45	
191	KWAKAKULU PRIMARY SCHOOL CDF A/C	KBC	1160887837	-	
192	KITANDI PRIMARY SCHOOL CDF A/C	KBC	1241044988	2,345.00	
193	KIAONI PRIMARY SCHOOL CDF A/C	KBC	1136943196	35,414.00	
	Total Kshs.			17,359,330	33,454,447

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe : (<i>Put a date when you expect the issue to be resolved</i>)
NG-CDF/KIBW EZIWEST/ 2017/2018/3	4.1 Inaccuracy of Project Management Committee bank balances	It true that some PMC accounts balances were wrongly disclosed. It happened that instead of the bank giving has the balances as at 30 TH June 2018, they gave the balances as at the date of our request which was 28 Th August 2018. We have now established the correct PMC Account balances (see the amended financial statement).	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	
NG-CDF/KIBW EZIWEST/ 2017/2018/3	4.2 Inaccuracy of Transfers from CDF Board-Receipts	The Kshs. 1,272,410 was from Kibwezi CDF Account Number 1102783247 (old Kibwezi Constituency Account). During the time of preparing the financial statement it was agreed that I treat the funds as transfer from the NG-CDF Board which I did. I have corrected the same to other receipts as per your advice (see the amended financial statement)	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
NG-CDF/KIBW EZIWEST/ 2017/2018/3	<p>4.3 Inaccuracy of Summary Statement of Appropriation Recurrent and Development combined</p> <p>The summary statement of appropriation for recurrent and development reflected actual on comparable basis of Kshs.87,030,777 for Transfers from the NGCDF Board which differs with the figure reflected in the Statement of Receipts and Payments of Kshs.75,625,857 occasioning a variance of Kshs.11,404,920 that has not been explained or reconciled.</p>	<p>The Kshs. 75,625,857 includes the total amount of AIE received Kshs. 74,353,447.10 and Kshs. 1,272,410 from old Kibwezi CDF i.e. (74,353,447.10+1,272,410). Kshs. 87,030,777 includes:</p> <p>Total AIE Kshs. 74,353,447.10</p> <p>Old Kibwezi cdf Kshs 1,272,410.00</p> <p>Opening Bal.1/7/2017 Kshs. 10,454,920.00</p> <p>Refund from Ilingoni Pry <u>Kshs. 950,000.00</u></p> <p>Total <u>Kshs. 87,030.777.00</u></p> <p>As per the above the variance of Kshs. 11,404,920 is the sum of Kshs 10,454,920.00 (opening balance and Kshs 950,000.00 (refunds from Ilingoni primary school)</p>	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	
NG-CDF/KIBW EZIWEST/	4.4 Poor Workmanship	The projects are under liability period (see the	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not	

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
2017/2018/3		date of completion) hence retention not paid. The defect was noted when school were in progress and it was agreed that they be addressed during the April Holiday. We have communicated with the respective contractors and they are already on site working on the defects.		received	
NG-CDF/KIBW EZIWEST/ 2017/2018/3	4.5 Budget and Budgetary Controls- Under absorption	It is true that as per the financial statements the office spent Kshs. 79,194,978 out of the budgets of Kshs. 142,315,260. The balance of Kshs. 63,120,282 was unspent within the financial due to the delay in disbursements of funds from the board. The office received AIE of Kshs. 54,784,483.15 on 14/8/2019 almost two months after the end of financial year. We promise to spends the funds as planned as soon as the board releases the funds to us	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	
	4.6 Presentation and Disclosure- Wrong Page Numbering in financial	It true pages 15 and 16 are repeated and not pages 15 to 26 as you stated above. I tried to correct the replication of the page in vain while making the	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe : (<i>Put a date when you expect the issue to be resolved</i>)
	statements	financial statements but now it has been corrected (See the amended financial statement).			
NG-CDF/KIBW EZIWEST/ 2017/2018/3	4.7 Stale Cheques	It true that the stale cheques were not reversed in the cashbook as at the close of the financial year. The cheques have since been reversed (see that cashbook entries page)	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	
NG-CDF/KIBW EZIWEST/ 2017/2018/3	The summary statement of appropriation for recurrent and development reflected actual on comparable basis of Kshs. 86,810,345.00 for Transfers from the NGCDF Board which differs with the figure reflected in the approved project code list/ Budget/ Project Implementation Status of Kshs. 98,189,655 occasioning a variance of Kshs. 11,379,310.00 that has not been	The main budget for all the constituencies for FY2017/2018 was Kshs. 86,810,345. Later there was an additional budget Kshs. 11,379,310 per constituency. During the time of preparation of the financial statement, we were advice to treat the additional budget as an adjustment and not the original budget. I have amended the financial statement to capture the additional budget as part of the original budget as per your advice (see the amended financial statement)	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe : (<i>Put a date when you expect the issue to be resolved</i>)
	explained or reconciled.				
NG-CDF/KIBW EZIWEST/ 2017/2018/3	<p>Site Visits conducted revealed that the classes had been renovated but lacked the requisite Sign post/Billboard showing the financier and the year of construction contrary to section 30 of the National Government Constituencies Development Fund 2015(Revised)</p> <ul style="list-style-type: none"> ✓ Musingini Primary School ✓ Kikumini Primary school ✓ Itiani Primary School 	<p>It is true that the three mentioned projects had not been branded by the time of audit. The office had a give the job the sign writer who had not completed the work but now he is on the site attending to it. See the branded sign post waiting the installation to the site.</p>	David Kaberia Murungi-Fund Account Manager	Resolved-Certificate not received	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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KIBWEZI WEST TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	15,982,801	
Payments			
	Compensation of Employees	1,724,849	
	Use of goods and services	5,424,762	
	Transfers to Other Government Units	39,491,150	
	Other grants and transfers	48,959,000	
	Acquisition of Assets	2,867,020	
	Other Payments	2,698,700	
Receipts			
	Transfers from the Board		109,284,483
	Others receipts		28,000
Fund Balance b/f			7,835,799
TOTAL		117,148,282	117,148,282

