

REPUBLIC OF KENYA



**REPORT**

THE NATIONAL ASSEMBLY  
OF KENYA

DATE: 21 OCT 2021

DAY:

Thursday

THE AUDITOR-GENERAL

BY:

LOMP

CLERK-AT  
THE-TABLE:

Mara Wanyiku

ON

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – KIBWEZI EAST CONSTITUENCY**

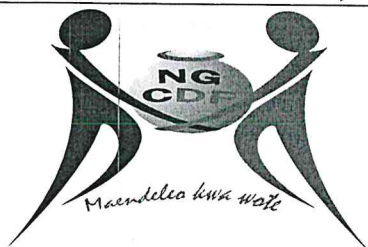
**FOR THE YEAR ENDED  
30 JUNE, 2019**

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

**KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**



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

14 MAY 2020

**RECEIVED**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
KIBWEZI EAST 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)

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**(f) NGCDF KIBWEZI EAST Constituency Contacts**

Telephone: (254) 722666095  
E-mail: [cdfkibwezieast@ngcdf.go.ke](mailto:cdfkibwezieast@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NG-CDF KIBWEZI EAST Constituency Bankers**

1. Kenya Commercial Bank (specify the constituency account banker details)  
Mtito Andei Branch  
1148225552  
...  
...

**(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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIBWEZI EAST CONSTITUENCY**

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

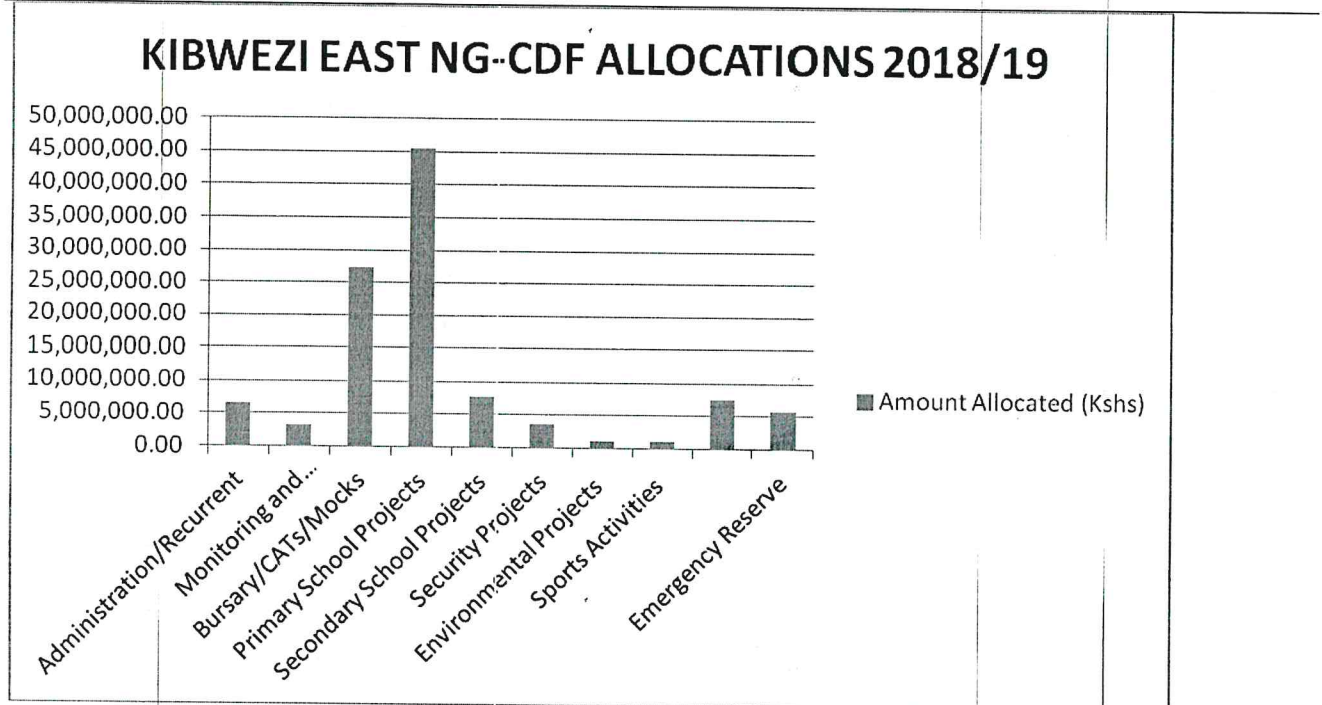


Fig. Share of 2018/19 allocations

The greatest challenge faced in the course of our work is the competition of little resources against very many needs. The NG-CDFC has tried to engage the public through public participation forums to ensure the resources are shared equitably to avoid back clashes.

Further, the NG-CDFC has continually ensured issues raised by the Board especially of project proposals that may delay the disbursement of Funds to the constituency are dealt with expeditiously.

In conclusion, I wish to thank all the stakeholders including the Office of the Auditor General who have provided invaluable guidance to enable us reach the far heights we have.

Thank you.

Sign: 

ESTHER MUNYAO

CHAIRPERSON NG-CDF COMMITTEE

KIBWEZI EAST NG-CDF

# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

---

### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund (NG-CDF) - Kibwezi East Constituency set out on pages 8 to 37, which comprise the statement of assets 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, the financial statements present fairly, in all material respects, the financial position of the National Government-Constituencies Development Fund - Kibwezi East Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

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

# REPORT ON INTERNAL CONTROLS EFFECTIVENESS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

### **Unapproved Human Resource Policy**

The Fund does not have an approved Human Resource Policy Manual in place to guide its operations on staff establishment and salary grading structures.

In the circumstances, it has not been possible to confirm the regularity of operations on staff establishment and salary grading structures during the year under review. .

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 services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

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**

*Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June, 2019*



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

**KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018-2019 KShs	2017 - 2018 KShs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	94,328,276	43,905,752
Proceeds from Sale of Assets	2		0
Other Receipts	3	108,000	0
<b>TOTAL RECEIPTS</b>		<b>94,436,276</b>	<b>43,905,752</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,644,031	1,396,257
Use of goods and services	5	6,890,400	7,228,717
Transfers to Other Government Units	6	39,300,000	21,478,835
Other grants and transfers	7	19,161,010	21,799,410
Acquisition of Assets	8	-	2,449,624
Other Payments	9	3,554,629	0
<b>TOTAL PAYMENTS</b>		<b>71,550,070</b>	<b>54,352,843</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>22,886,206</u></b>	<b><u>-10,447,671</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI EAST Constituency financial statements were approved on 20<sup>th</sup> September, 2018 and signed by:



**Fund Account Manager**  
Name: Samuel Mutisya B



**Sub-County Accountant**  
Name: BENJAMIN UHURU  
ICPAK Member Number: 16068

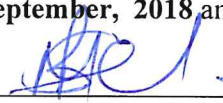
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KIBWEZI EAST CONSTITUENCY**

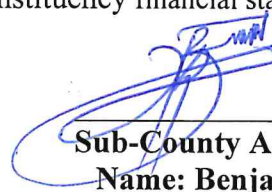
**Reports and Financial Statements  
For the year ended June 30, 2019**

**VI. STATEMENT OF CASHFLOW**

Receipts for operating income		2018-2019	2017 - 2018
Transfers from NGCDF Board	1	94,328,276	43,905,172
Other Receipts	3	108,000	-
		<b>94,436,276</b>	<b>43,905,172</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,644,031	1,396,257
Use of goods and services	5	6,890,400	7,228,717
Transfers to Other Government Units	6	39,300,000	21,478,835
Other grants and transfers	7	19,161,010	21,799,410
Other Payments	9	3,554,629	-
		<b>71,550,070</b>	<b>51,903,219</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>22,886,206</b>	<b>-7,998,047</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	8	-	2,449,624
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-2,449,624</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>22,886,206</b>	<b>-10,447,671</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>4,228,871</b>	<b>14,676,542</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>27,115,077</u></b>	<b><u>4,228,871</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI EAST Constituency financial statements were approved on 20<sup>th</sup> September, 2018 and signed by:

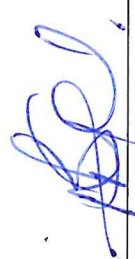
  
Fund Account Manager  
Name: Samuel Mutisya B.

  
Sub-County Accountant  
Name: Benjamin Uhuru  
ICPAK Member Number: 16068

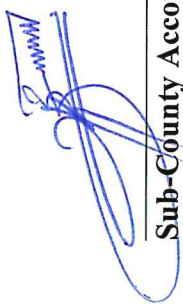
**Reports and Financial Statements  
For the year ended June 30, 2019**

- i.* On Receipts, the total receipts from NGCDF Board was 48% of Ksh52,448,277 against a Budget of Ksh109,040,277. Leaving us with a deficit of Ksh56,592,000.00 of the total allocation. This disbursement deficit affected the overall performance especially the project implementation. Most of the funds received were utilized within the period.
  
- ii.* The Adjustment Figure of Ksh59,193,354 is made of the following:
  - *Funds Brought Forward- Ksh4,228,871*
  - *Funds for previous Years received in 2018/19= Ksh40,328,276*
  - *Receivables from Previous Years= Ksh14,636,207*

The NGCDF-KIBWEZI EAST Constituency financial statements were approved on **20<sup>TH</sup> September, 2019** and signed by:



**Fund Account Manager  
Name: Samuel Mutisya B.**



**Sub-County Accountant  
Name: Benjamin Uhuru  
ICPAK Member Number: 16068**

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

4.2 Secondary Schools	17,260,219	10,500,000	27,760,219	8,717,560	19,042,659	-
4.3 Tertiary Institutions	10,000,000	6,547,669	16,547,669	6,892,000	9,655,669	-
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
5.0 Sports	1,000,000	1,000,000	2,000,000	-	2,000,000	-
5.1						
5.2						
5.3						
6.0 Environment	1,000,000	1,000,000	2,000,000	-	2,000,000	-
6.1						
6.2						
6.3						
<b>7.0 Primary Schools Projects</b>						
(List all the Projects)						
Mtito Andei Primary School	1,600,000.00		1,600,000		1,600,000	-
Kalimani Primary School	1,200,000.00		1,200,000		1,200,000	-
Nthunguni Primary School	1,600,000.00		1,600,000	1,600,000	-	-
Misuuni Primary School	1,600,000.00		1,600,000		1,600,000	-
Kambu Primary School	800,000.00		800,000	800,000	-	-
Kambili Primary School	1,600,000.00		1,600,000	800,000	800,000	800,000

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

Komboyoo Primary School	1,200,000.00		1,600,000	-	1,600,000
Nzambani Primary School	800,000.00		800,000	800,000	-
Kwa Malai Primary School	800,000.00		800,000	800,000	-
Primary Schools : 2017/18			16,736,207	12,100,000	4,636,207
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
Kiteng'ei Sec School	800,000.00		800,000	800,000	-
St. Marys Girls Sec School	2,100,000.00		2,100,000	-	2,100,000
Masongaleni Sec School	1,000,000.00		1,000,000	-	1,000,000
Kilungu Sec School	2,100,000.00		2,100,000	-	2,100,000
Mwitasyano Sec School	1,700,000.00		1,700,000	1,700,000	-
Secondary Schools- 2017/18			4,700,000		4,700,000
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1				4,700,000	(4,700,000)
9.2					
9.3					
9.4					

## **VIII. 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 EAST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

---

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Funds**

20

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**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

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

**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
<b>Description</b>			<b>2018-2019</b>	<b>2017 - 2018</b>
			<b>Kshs</b>	<b>Kshs</b>
Normal Allocation	1	AIE NO A855856		5,500,000
	2	AIE NO A892664		500,000
	3	AIE NO A892623		37,905,172
	1	AIE No. B03045	15,000,000	
	2	AIE No. 006377	6,000,000	
	3	AIE NO.005277	2,680,000	
	4	AIE No. B042766	23,000,000	
	5	AIE No. B005109	37,648,276	
	6	AIE No.B030327	10,000,000	
Conditional grants				-
RECIEPT(EFT from kibwezi cdf a/c)				
<b>TOTAL</b>			<b>94,328,276</b>	<b>43,905,172</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>KSHs</b>	<b>Kshs</b>
Committee Expenses	4,953,600	2,869,900
Utilities, supplies and services	908,900	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	260,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	742,500
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	95,900	696,203
Fuel, Oil & Lubricants	900,000	2,117,364
Routine maintenance – vehicles and other transport equipment	32,000	542,750
Routine maintenance – other assets	-	-
<b>Total</b>	<b>6,890,400</b>	<b>7,228,717</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2018-2019</b>	<b>2017-2018</b>
	<b>KSHS</b>	<b>Kshs</b>
Purchase of Buildings	0	-
Construction of Buildings	0	2,449,624
Refurbishment of Buildings	0	-
Purchase of Vehicles and Other Transport Equipment	0	-
Overhaul of Vehicles and Other Transport Equipment	0	-
Purchase of Household Furniture and Institutional Equipment	0	-
Purchase of Office Furniture and General Equipment	0	-
Purchase of ICT Equipment, Software and Other ICT Assets	0	-
Purchase of Specialized Plant, Equipment and Machinery	0	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	-
Acquisition of Land	0	-
Acquisition of Intangible Assets	0	-
	0	
<b>Total</b>	<b>0</b>	<b>2,449,624</b>

**9. OTHER PAYMENTS**

	<b>2018-2019</b>	<b>2017-2018</b>
	<b>KSHs</b>	<b>Kshs</b>
Strategic plan	3,523,817	-
ICT Hub		-
TIVET		-
Bank Charges	30,812	
<b>Total</b>	<b>3,554,629</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIBWEZI EAST 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>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<b>Total</b>				-

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

**12RETENTION**

	<b>2018 - 2019</b>	<b>2017-2018</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**13. BALANCES BROUGHT FORWARD**

	<b>2018-2019</b>	<b>2017-2018</b>
		<b>Kshs</b>
Bank accounts	4,228,871	14,676,542
Cash in hand		-
Imprest		-
<b>Total</b>	<b>4,228,871</b>	<b>14,676,542</b>

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KIBWEZI EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2018-19</b>	<b>2017- 2018</b>
	<b>KSHs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	10,739,308	9,793,717
	<b>10,739,308</b>	<b>9,793,717</b>

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019 (Kshs'000)**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Middle Management</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
 Reports and Financial Statements  
 For the year ended June 30, 2019 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land		N/A		
Buildings and structures	7,726,524			7,726,524
Transport equipment	2,969,650			2,969,650
Office equipment, furniture and fittings	100,000			100,000
ICT Equipment, Software and Other ICT Assets	263,400			263,400
Other Machinery and Equipment	23,554,520			23,554,520
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>34,614,094</b>			<b>34,614,094</b>

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2019 (Kshs'000)**

	School				
37	Usalama Sec. School	KCB- KIBWEZI	1132589630	1,630.30	1,164.30
38	Mwitasyano Sec. School	KCB- KIBWEZI	1132453534	1,219.70	1,219.70
39	Kitengei Sec. School	KCB- KIBWEZI	1118573870	3,051.00	3,051.00
40	Misani Pri. School	KCB- KIBWEZI	1209008548	25,870.00	25,870.00
41	Nzavoni pri. School	KCB- KIBWEZI	1122485662	1,003,895.20	169.70
42	Mukanda Pri. School	KCB- KIBWEZI	1135495823	3,000,909.50	1,379.50
43	Nzoila Pri. School	KCB- KIBWEZI	1136975551	170,526.00	896.00
44	Kitheini Pri. School	KCB- KIBWEZI	1179279832	3,000,334.50	2,491.00
45	Yimbuvu Pri. School	KCB- KIBWEZI	1208740725	2,499.00	2,499.00
46	Nguluni Pri. School	KCB- KIBWEZI	1126597538	750.65	464.65
	<b>sub-total</b>			<b>7,492,465.55</b>	<b>9,541,679.70</b>
47	Kiambani Pri. School	SIDIAN - KIBWEZI	1027150-03- 4474	Dormant since 2017	Dormant since 2017
48	Kilungu Pri. School	SIDIAN - KIBWEZI	1027150-03- 0751	347.5	347.50
49	Kwa Malai Pri. School	SIDIAN - KIBWEZI	1027150-04- 0089	0	1,200,000.00
50	Muthingiini Sec. School	SIDIAN - KIBWEZI	1027030-00- 0237	0	(2,719.13)
	<b>sub-total</b>				<b>1,197,628.37</b>
	<b>Total</b>				<b>10,739,308.07</b>

Confirmed by:

Samuel Mutisya B.  
FAM NG-KIBWEZI EAST