

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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**OF**

**THE AUDITOR-GENERAL**

THE NATIONAL ASSEMBLY	
DATE:	02 AUG 2023
	DAY: WED
TABLED BY:	Hon Naomi wago ON Deputy Majority Whip
CLERK-AT THE-TABLE:	Fnlays muruki

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**





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

24 MAY 2023

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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





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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
REPORTS AND FINANCIAL STATEMENTS,  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2022

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

*Kibwezi East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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## I. Key Constituency Information and Management

### (a) Background information

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

### Mandate

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

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

***Kibwezi East Constituency  
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Annual Report and Financial Statements for The Year Ended June 30, 2022***

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- 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.

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

**Kibwezi East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Alex Muinde Charles
2.	Sub-County Accountant	Amos Kasyoka
3.	Chairman NGCDFC	Esther Munyao
4.	Member NGCDFC	Japheth Muia

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kibwezi East Constituency NGCDF Headquarters**

P.O. Box 22-90137  
NG-CDF Building  
Next to DCC Office, Kibwezi  
Nairobi, KENYA

**(f) Kibwezi East Constituency NGCDF Contacts**

Telephone: (254) 722 991 643  
E-mail: [cdfkibwezieast@ngcdf.go.ke](mailto:cdfkibwezieast@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Kibwezi East Constituency NGCDF Bankers**

KCB Bank  
Mtito- Andei Branch  
1148225552

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC Chairman's Report



Kibwezi East Constituency is one of the 6 constituencies of Makueni County. The constituency has four wards namely ;Thange,Mtito- Andei, Ivingoni-Nzambani and Maongaleni wards.

The constituency has a population of 132,199 according to IEBC data of 2013 with an approximate area of 1209.6 Sq. Km.

For the year under review, 2021/22 , the constituency had been allocated a Budget Ksh137,088,879 just like the previous financial year 2020/21. Of this allocation, Ksh137,088,879 equivalent to 100% had been received as at 30<sup>th</sup> June 2022 compared to 68 % of the allocation equivalent to Ksh92.9 million for previous financial year .

Through the allocations, the NG-CDFC has ensured a sizeable share of the funds is allocated to bursary to ensure many needy students remain in school both secondary and tertiary levels. Allocations towards improvement of the learning infrastructure both in primary and secondary schools has also been given fair share of attention. Funds have been allocated to primary, secondary and tertiary institutions to ensure at least all levels of education are taken care of.

### **Challenges facing the implementation of projects**

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 and sensitization 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 NG-CDFC board and other stakeholders including the Office of the Auditor General who have provided invaluable guidance to enable us reach the far heights towards quality projects and meeting the citizen needs.

**Kibwezi East Constituency**

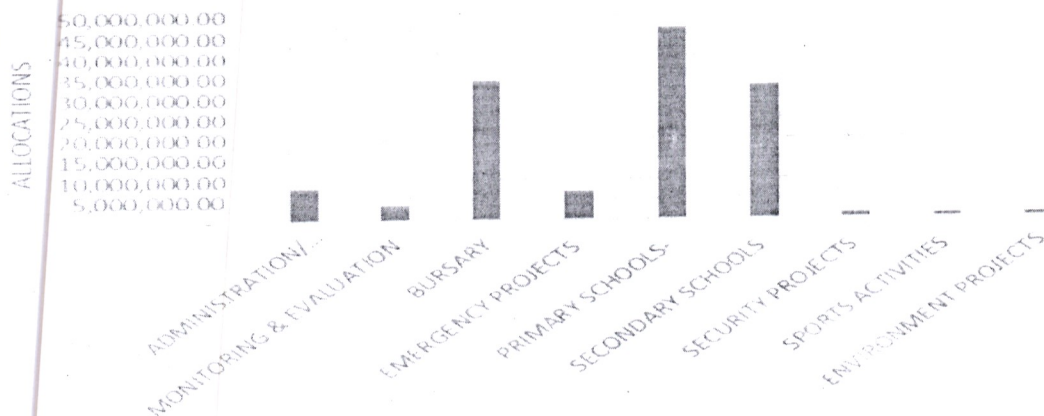
**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

- Ngwata secondary school administration block- financial year 2021/22-  
Status: complete and in use



**KIBWEZI EAST NG-CDF FUNDS ALLOCATIONS:  
2021/2022**



Signature  
Esther Munyao  
viii

*Kibwezi East Constituency  
National Government Constituencies Development Fund (NGCDF)  
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CHAIRMAN NGCDF COMMITTEE

EM

**III. Statement of Performance Against Predetermined Objectives for FY2021/22**

**Introduction**

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

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education infrastructure and access	To ensure all children of school going age attending school in a Conducive learning environment in the Constituency	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions by promoting the friendly learning environment	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 19/20 -we increased number of classrooms, by over 53 classrooms following schools/institutions as evidenced by the approved code list of 2019/20 - Bursary beneficiaries at all levels were as per the attached schedules
Security and administrative infrastructure	Equip and improve the working environment of security organs	Improved infrastructures of Chiefs offices and Police stations and officers' residential lines	Number of usable physical infrastructure built in locations, sub-locations and police stations and posts	In the Financial year 2019/20, 4 administrative offices ( chiefs)were rehabilitated, 4 police stations established
Improved access to potable	Ensure there is adequate portable water in	Drill boreholes and equip them, and extend water	Operational boreholes Availability of	One bore drilled and equipped and over 10 schools provided with

*Kibwezi East Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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water in learning institutions	all learning institutions in the constituency	pipelines to serve the learning institutions	Fiped Water Water catchment tanks	water tanks
Youth and Sports	Empower and develop youth talents	Creation of employment, reduced crime rate by fully engaging the idle youth	Number of sports facilities improved and number of youth benefiting from the program	Provided sports equipment to 20 youth groups and improved field infrastructure of 8 fields
ICT	Enhance access to ICT infrastructure	Have a fully equipped operational ICT hub in every Ward	Number of ICT centres set up and operational	Increased ICT Hubs in the constituency from 0-3.

#### **IV. Environmental and Sustainability Reporting**

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

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

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

Protection and maintenance of the environment is among the top priorities given due attention by Kibwezi East NG-CDF. The entity has been setting aside a sizeable share every financial year that goes along way towards the conservation of the environment both within institutions and the general public.

The NG-CDF has been targeting harvesting run-off water through water catchments to reduce the impact on soil erosion.

Planting of trees has been another major undertaking by the entity to ensure conservation of environment especially within institutions of learning.

A fair share of resources have also been channelled towards mitigating on the effects environmental degradation especially the erection of gabions and scour checks.

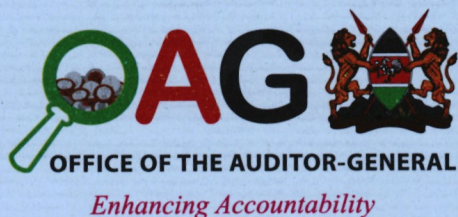
## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx constituency invests in capacity building programs for

# REPUBLIC OF KENYA

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi East Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2022 statement

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*Report of the Auditor-General on the National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June, 2022*

of receipts and payments, statement of cash flows and summary statement of appropriations for the year 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in Cash and Cash Equivalent Balances**

##### **a) Unpresented and Stale Cheques**

The statement of assets and liabilities and as disclosed in Note 10A to the financial statements reflects cash and cash equivalents balance of Kshs.51,708,428. However, the bank reconciliation statement for the month of June 2022 shows unrepresented cheques totaling to Kshs.13,868,191. Further, the unrepresented cheques include stale cheques amounting to Kshs.1,764,437 which had not been written back to the cash book. The stale cheques include bursary disbursements.

##### **b) Receipts in Bank Statement Not in Cashbook**

The bank reconciliation statement reflects receipts in the bank statement not in the cashbook of Kshs.706,192.54. The details of the receipts have not been provided and no explanation was given for failure to record the receipts in the cashbook.

##### **c) Erroneous Inclusion of Retention Amounts as Reconciling Item**

The bank reconciliation statement as at 30 June, 2022 reflects receipts in the cashbook and not in the bank statement amounting to Kshs.866, 521. It was noted that the figure relates to contractor's retention money and therefore cannot form part of the reconciling items.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.51,708,428 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 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 qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

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

The summary statement of appropriation reflects receipt budget and actual on comparable basis of Kshs.236,383,640 and Kshs.182,277,758 respectively, resulting in a shortfall of Kshs.54,105,882 or 23% of the budget. Similarly, the Fund expended Kshs.184,675,211 against a budget of Kshs.235,517,119 resulting to an under-expenditure of Kshs.50,841,908 or 22% of the budget.

The Fund also prepared unbalanced budget with a surplus of Kshs.866,521 contrary to the provision of Section 33(3) of the Public Finance Management Regulations, 2015 which prescribes preparation of a balanced budget.

In circumstances, the under-funding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the public.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Irregular Procurement of Fuel, Oil and Lubricants**

The statement receipts and payments reflect an amount of Kshs.10,239,874 under use of goods and services which includes expenditure on fuel, oil and lubricants of Kshs.2,200,000 supplied by a petrol station and as disclosed in Note 5 to the financial statements. The expenditure was however not included in the procurement plan for the financial year 2021/2022 as required by Section 45(3)(a) of the Public Procurement and Asset Disposal Act 2015, which states that all procurements shall be as included in the annual procurement plan.

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

## **2. Procurement of Taxi Services**

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,239,874 which includes expenditure on committee allowances of Kshs.5,887,000 as disclosed in Note 5 to the financial statements. Included in the expenditure is an amount of Kshs.280,000, paid to a firm, being taxi service charges. The supplier was not in the list of pre-qualified suppliers contrary to Regulation 33,3(a) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the role of the procurement function shall be—(a) to maintain and continually update standing lists of registered suppliers for the procuring entity under Sections 57 and 71 of the Act;

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

## **3. Failure to Employ a Clerk of Works**

Review of the personnel records revealed that the Fund does not have a clerk of works or a person with knowledge in construction. The Fund, therefore, lacks an adviser for evaluation of projects implementation in the constituency, contrary to the provision of section 45(1) of the National Government Constituencies Development Fund Act, 2015 which states that project management committee shall engage staff for its function with knowledge on the various fields including construction. Failure to engage clerk of works implies lack of project supervision which could lead to substandard work being implemented.

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

## **4. Idle Project**

The statement of receipts and payments reflects other payments of Kshs.2,486,454, being expenditure on construction of two ICT laboratories at Machinery D.O's Office and Mtito Andei Chief's Office. Physical verification conducted on 8 March, 2023 revealed that the two projects were completed but were not equipped with furniture. The projects are therefore not operational and in use.

In the circumstances, value for money on the expenditure could not be confirmed.

## **5. Unbranded Projects**

The statement receipts and payments reflect Kshs.90,130,560 on transfers to other government units. The amount includes transfers to Primary and Secondary Schools projects undertaken during the period under review. The field verification conducted on 8 March, 2023 on projects revealed that the Construction of two administration office blocks with 7 offices each at Ituumo Primary school and Kalulu secondary school were not branded. This is contrary to the National Government Constituency Development Fund Regulations, 2016 11, 1 (cc) ensure projects are labelled in accordance with the guidelines issued by the Board

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

### 3. Delayed Projects

The statement receipts and payments reflect an amount of Kshs.78,603,776 on other grants and other transfers which includes expenditures on security, environment and emergency of Kshs.1,500,000, Kshs.2,300,000 and Kshs.8,600,000, respectively. A review of the project files and physical verification of the projects revealed the following anomalies;

#### a. Emergency Projects

- i. Ngokolani primary school received Kshs.600,000 for the construction of a six-door toilet block. The project was completed and handed over, but it was not in use since all the doors were broken.
- ii. Ngwata Chief's Office project received an amount of Kshs.600,000 for the construction of a two-door toilet block, urinal and fencing the compound. The money was disbursed but has since remained in the Project Management Committee (PMC) account as the project has not been started.

#### b. Environment Projects

- i) Thange Primary School received Kshs.250,000 for the installation of a ten thousands (10,000) litres water tank, construction of tank base and the related pipe works. The tank base and gutters have been done but the tank has not been delivered.
- ii) Ituumo Primary School received an amount of Kshs.200,000 for the installation of a ten thousands (10,000) litres water tank, construction of tank base and related pipe works but no work or delivery has been done.
- iii) Kithasyu Primary School received Kshs.250,000 for the installation of a ten thousands (10,000) litres water tank, construction of tank base and related pipe works. The tank base and gutters had been done but the tank had not been supplied.
- iv) Metava primary school received Kshs.250,000 for the installation of a 10,000 litres water tank, tank base and related pipe works. The tank base and gutters had been done but the tank had not been supplied.

#### c. Sport Activities

Review of the approved budget revealed that sports activities had an allocation of Kshs.4,000,000 during the year. However, no sports activities were undertaken during the year and no explanation was provided for the situation.

In the circumstances, public funds were not effectively utilized and hence value for money not obtained.

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, 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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

#### Bursary Disbursements

The statement receipts and payments reflect other grants and other transfers of Kshs.78,603,776, which includes transfers to Secondary schools and Tertiary institutions amounts of Kshs.43,453,776 and 22,750,000 respectively. Review of the expenditure and related records revealed anomalies noted below:

- i) The bursary application forms were not completed by the area chiefs or religious leaders as required by award procedures for bursary and as such they lack the requisite certification. Further, without the certification applicants for bursaries could not be confirmed to be from Kibwezi East Constituency.

The disbursements to tertiary institutions did not have acknowledgement receipts and hence it was difficult to ascertain whether these institutions received the funds.

In the circumstances, the controls in the process of bursary disbursement were weak and could not be relied upon for effectiveness.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and 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 controls as Management determines as necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA ~~Nancy Gathungu~~, CBS  
AUDITOR-GENERAL

Nairobi

11 July, 2023

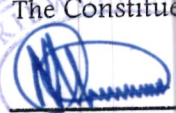
**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

**VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022**

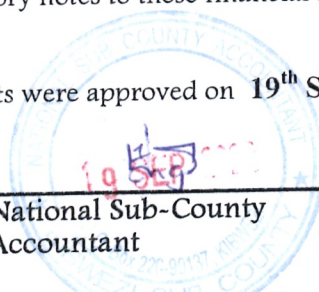
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	182,277,758	175,923,931
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>182,277,758</b>	<b>175,923,931</b>
<b>Payments</b>			
Compensation Of Employees	4	3,214,547	1,711,670
Use Of Goods and Services	5	10,239,874	8,000,507
Transfers To Other Government Units	6	90,130,560	107,000,000
Other Grants and Transfers	7	78,603,776	30,806,941
Acquisition Of Assets	8	-	8,665,219
Other Payments	9	2,486,454	1,149,097
<b>Total Payments</b>		<b>184,675,211</b>	<b>157,333,434</b>
<b>Surplus/Deficit</b>		<b>(2,397,453)</b>	<b>18,590,497</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.


The Constituency financial statements were approved on **19<sup>th</sup> September, 2022** and signed by:

  
Fund Account Manager

Name: Alex Muinde Charles.

  
National Sub-County  
Accountant

Name: Amos Kisingu Kasyoka  
ICPAK M/No: 19606

  
Chairman NG-CDF  
Committee

Name: Esther Munyao


*KIBWEZI EAST Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022**


	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances ( As Per The Cash Book)	10A	51,708,428	54,105,882
Cash Balances (Cash At Hand)	10B	-	-
<b>Total Cash And Cash Equivalents</b>		<b>51,708,428</b>	<b>54,105,882</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>51,708,428</b>	<b>54,105,882</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	866,521	866,521
Gratuity	12B	-	-
<b>Net Financial Ssets</b>		<b>51,708,428</b>	<b>53,239,361</b>
<b>Represented By</b>			
Fund Balance B/Fwd 1st July...	13	54,105,882	34,636,864
Prior Year Adjustments	14	-	12,000
Surplus/Defict For The Year		(2,397,453)	18,590,497
<b>Net Financial Position</b>		<b>51,708,429</b>	<b>53,239,361</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 19<sup>th</sup> September, 2022 and signed by:

  
Fund Account Manager  
Sign:.....  
Name: Alex Muinde Charles  
P.O. Box 1-90137, KIBWEZI

  
National Sub-County  
Accountant  
Name: Amos Kisingu Kasyoka  
ICPAK M/No: 19606

  
Chairman NG-CDF Committee  
Name: Esther Munyao

KIBWEZI EAST Constituency

National Government Constituencies Development Fund (NGCDF)

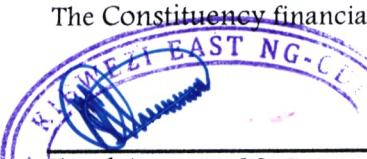
Annual Report and Financial Statements for The Year Ended June 30, 2022

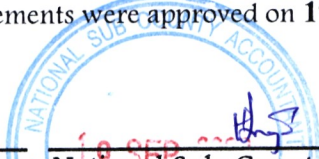
IX. Statement of Cash Flows for the Year Ended 30th June 2022

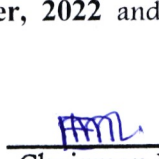
	NOTES	2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	182,277,758	175,923,931
Other Receipts	3	-	-
		<b>182,277,758</b>	<b>175,923,931</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,214,547	1,711,670
Use of goods and services	5	10,239,874	8,000,507
Transfers to Other Government Units	6	90,130,560	107,000,000
Other grants and transfers	7	78,603,776	30,806,941
Other Payments	9	2,486,454	1,149,097
		<b>184,675,211</b>	<b>148,668,215</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	866,521
Prior year Adjustments	14	-	12,000
<b>Net Adjustments</b>		-	878,521
<b>Net cash flow from operating activities</b>		<b>(2,397,453)</b>	<b>28,134,237</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(8,665,219)
<b>Net cash flows from Investing Activities</b>		-	<b>(8,665,219)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(2,397,453)</b>	<b>19,469,018</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>54,105,882</b>	<b>34,636,864</b>
<b>Cash and cash equivalent at END of the year</b>		<b>51,708,429</b>	<b>54,105,882</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 19<sup>th</sup> September, 2022 and signed by:

  
**Fund Account Manager**  
 Sign: .....  
 Name: Alex Munde Charles

  
**National Sub-County Accountant**  
 Name: Amos Kisingu Kasyoka  
 ICPAK M/No: 19606

  
**Chairman NG-CDF Committee**  
 Name: Esther Munyao

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for the Year Ended June 30, 2022**  
**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

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 %
<b>Receipts</b>		<b>Previous years Outstanding Disbursements</b>				
Transfers From NG-CDF Board	137,088,879	45,188,879	236,383,640	182,277,758	54,105,882	78.1%
Proceeds From Sale Of Assets			0	-	-	0.0%
Other Receipts			0	-	-	
<b>Total Receipts</b>	<b>137,088,879</b>	<b>45,188,879</b>	<b>236,383,640</b>	<b>182,277,758</b>	<b>54,105,882</b>	<b>78.1%</b>
<b>Payments</b>						
Compensation Of Employees	3,070,000	1,736,342	6,806,342	3,214,547	3,591,795	47.2%
Use Of Goods And Services	9,267,999	5,266,834	19,803,489	10,239,874	9,563,615	51.7%
Transfers To Other Govt Units	79,786,453	1,000,000	93,586,453	90,130,560	3,455,893	96.3%
Other Grants And Transfers	44,964,427	26,489,090	101,924,222	78,603,776	23,320,446	77.1%
Acquisition Of Assets		7,000,000	9,700,000	-	9,700,000	0.0%
Other Payments	0	3,696,613	3,696,613	2,486,454	1,210,159	67.3%
<b>Total</b>	<b>137,088,879</b>	<b>45,188,879</b>	<b>235,517,119</b>	<b>184,675,211</b>	<b>50,841,908</b>	<b>78.4%</b>


**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	50,841,908
Less undispursed funds receivable from the Board as at 30th June 2022	50,841,908
Add Accounts payable	866521
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	51,708,429
	50,841,908

The Constituency financial statements were approved on **19<sup>th</sup> September, 2022** and signed by:

  
**Fund Account Manager**  
 Name: Alex Muriide Charles.

  
**National Sub-County Accountant**  
 Name: Amos Kisingu Kasyoika  
 ICPAK M/No: 19606

  
**Chairman NG-CDF Committee**  
 Name: Esther Muruyao

X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	2						
	Kshs			Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	3,070,000	2,000,000.00	1,736,342	6,806,342	3,214,547	3,591,795	47
1.2 Committee allowances	3,538,621	2,068,656.00	1,300,000	6,907,277	3,600,000	3,307,277	52
1.3 Use of goods and services	1,616,712	1,200,000.00	1,333,417	4,150,129	2,552,874	1,597,255	62
<b>Total</b>	<b>8,225,333</b>	<b>5,268,656</b>	<b>4,369,759</b>	<b>17,863,748</b>	<b>9,367,421</b>	<b>8,496,327</b>	<b>52</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	500,000	1,000,000.00		1,500,000	400,000	1,100,000	27
2.2 Committee allowances	2,412,666	1,000,000.00	1,633,417	5,046,083	2,287,000	2,759,083	45
2.3 Use of goods and services	1,200,000		1,000,000	2,200,000	1,400,000	800,000	64
<b>Total</b>	<b>4,112,666</b>	<b>2,000,000</b>	<b>2,633,417</b>	<b>8,746,083</b>	<b>4,087,000</b>	<b>4,659,083</b>	<b>47</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools	4,500,000	2,000,000.00	2,292,207	8,792,207		8,792,207	-

KIBWEZI EAST Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Ujililizi Primary School				600,000.00	600,000.00		
Nzavoni Primary School				600,000.00	600,000.00		
Yumbuni Primary School- PMC				600,000.00	600,000.00		
Ihuumo Primary School-PMC				600,000.00	600,000.00		
Ngomano Primary School				900,000.00	900,000.00		
Maia Atatu Primary School- PMC				700,000.00	700,000.00		
Athi Salama Pri Sch- PMC				600,000.00	600,000.00		
Kathiani Pri Sch- PMC				600,000.00	600,000.00		
Tisya Pri Sch- PMC				600,000.00	600,000.00		
Ngokolani Pri Sch- PMC				600,000.00	600,000.00		
Kyusyani Primary School				600,000.00	600,000.00		
Nthunguni Primary School				400,000.00	400,000.00		
sub-total						8,792,207	

**KIBWEZI EAST Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.2 Secondary schools	1,500,000	1,098,241.00		2,598,241		2,598,241	-
Utimi Secondary School					600,000		
3.3 Tertiary institutions							
3.4 Security projects	1,192,207			1,192,207		1,192,207	
Ngwata Chief's Office					600,000		
3.5 Unutilised							
<b>Total</b>	<b>7,192,207</b>	<b>3,098,241</b>		<b>19,982,655</b>	<b>8,600,000</b>	<b>21,374,862</b>	
<b>4.0 Bursary and Social Security</b>							
4.1 Secondary Schools	19,272,220	16,000,000.00	11,489,031	46,761,251	43,453,776	3,307,475	
4.2 Tertiary Institutions	15,000,000	11,238,985.00	9,010,218	35,249,203	22,750,000	12,499,203	
4.3 Social Security							
4.4 Special Needs							
<b>Total</b>	<b>34,272,220</b>	<b>27,238,985</b>	<b>20,499,249</b>	<b>82,010,454</b>	<b>66,203,776</b>	<b>15,806,678</b>	
<b>5.0 Sports</b>							

KIBWEZI EAST Constituency

National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
	2021/2022	Opening Balance (C/BK) and AIA	2021/2022	30/06/2022		
	2					
	Kshs	Previous years Outstanding Disbursements	Kshs	Kshs	Kshs	
Sports Activities-2021/22	1,000,000		1,000,000	-	1,000,000	-
Sports Activities-2020/21			1,000,000	-	1,000,000	-
Sports Activities-2019/20		1,000,000.00	1,000,000	-	1,000,000	-
Sports Activities-2018/19		1,000,000.00	1,000,000	-	1,000,000	-
<b>Total</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>4,000,000</b>	<b>-</b>	<b>4,000,000</b>	
<b>6.0 Environment</b>						
Ithayoni Primary school	200,000		200,000		200,000	
Kalulu Primary School	200,000		200,000		200,000	
Komboyoo Primary School	200,000		200,000		200,000	
Mbukoni Primary School	200,000		200,000		200,000	
Yimbuvu Primary School	200,000					
<b>ENVIRONMENT</b>						
2020/21			1,000,000			
Utithi Primary School - PMC		250,000.00	250,000.00	250,000.00		

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Metava Primary School- PMC		250,000.00		250,000.00	250,000.00		
Kithasyu Primary School- PMC		250,000.00		250,000.00	250,000.00		
Kyaani Primary School- PMC		100,000.00		100,000.00	100,000.00		
Darajani Secondary Sch- PMC		100,000.00		100,000.00	100,000.00		
Masongaleni Primary School- PMC		100,000.00		100,000.00	100,000.00		
Misuuni Primary School		200,000.00		200,000.00	200,000.00		
Yikitaa Sec Sch- PMC		200,000.00		200,000.00	200,000.00		
Kivuthini Pri. School - PMC		200,000.00		200,000.00	200,000.00		
Ivingoni Pri. School- PMC		200,000.00		200,000.00	200,000.00		
Ituumo pri Sch- PMC		200,000.00		200,000.00	200,000.00		
Thange pri school- PMC		250,000.00		250,000.00	250,000.00		
<b>Total</b>	<b>1,000,000</b>	<b>2,300,000</b>	<b>1,000,000</b>	<b>3,100,000</b>	<b>2,300,000</b>	<b>800,000</b>	<b>74</b>

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.0 Primary Schools Projects							
Ititi Primary School	2,000,000			2,000,000	2,000,000	-	100
Ituumo Primary School	1,600,000			1,600,000	1,600,000	-	100
Iviani Primary School	1,200,000			1,200,000	1,200,000	-	100
Ivingoni Primary School	1,200,000			1,200,000	1,200,000	-	100
Ivoleni Primary School	1,200,000			1,200,000	1,200,000	-	100
Kaliani Primary School	1,200,000			1,200,000	1,200,000	-	100
Kalima Koi Primary School	1,200,000			1,200,000	1,200,000	-	100
Kambu Primary School	1,200,000			1,200,000	1,200,000	-	100
Kamunyu Primary School	1,200,000			1,200,000	1,200,000	-	100
Kasasule Primary School	1,200,000			1,200,000	1,200,000	-	100
Kathekani Primary School	1,200,000			1,200,000	1,200,000	-	100
Kavungwa Primary School	1,100,000			1,100,000	1,100,000	-	100

*KIBWEZI EAST Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	2						
	Kshs			Kshs	Kshs	Kshs	
Kiambani Primary School	1,200,000			1,200,000	1,200,000		100
Kiange Primary School	1,200,000			1,200,000	1,200,000		100
Kikunduku Primary School	1,200,000			1,200,000	1,200,000		100
Kikwasuni Primary School	1,200,000			1,200,000	1,200,000		100
Kilumilo Primary School	1,200,000			1,200,000	1,200,000		100
Kinyambu Primary School- Disabled	1,200,000			1,200,000	1,200,000		100
Kitheini Primary School	1,200,000			1,200,000	1,200,000		100
Kithyululu Primary School	1,200,000			1,200,000	1,200,000		100
Kyumani Primary School	1,200,000			1,200,000	1,200,000		100
Maikuu Primary School	1,200,000			1,200,000	1,200,000		100
Mbeetwani Primary School	1,200,000			1,200,000	1,200,000		100
Metava Primary School	1,200,000			1,200,000	1,200,000		100
Miangeni Primary School- Mtito Andei	1,200,000			1,200,000	1,200,000		100

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Mukanda Primary School	1,200,000			1,200,000	1,200,000		100
Muliluni Primary School	1,030,560			1,030,560	1,030,560		100
Muthingini Primary School	1,500,000			1,500,000	1,500,000		100
Ngomano Primary School	1,200,000			1,200,000	1,200,000		100
Ngwata Primary School	1,500,000			1,500,000	1,500,000		100
Nzambani Primary School	1,200,000			1,200,000	1,200,000		100
Nzavoni Primary School	1,200,000			1,200,000	1,200,000		100
Nzouni Primary School	1,200,000			1,200,000	1,200,000		100
Usalama Primary School	2,000,000			2,000,000	2,000,000		100
Wandei Primary School	1,200,000			1,200,000	1,200,000		100
Yikivumbu Primary School	1,200,000			1,200,000	1,200,000		100
Yumbuni Primary School	1,200,000			1,200,000	1,200,000		100
IIA Itune Primary Sch.		1,200,000.00		1,200,000.00	1,200,000.00		100

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs			Kshs	Kshs	Kshs	
Kiambani Primary School	1,200,000			1,200,000	1,200,000		100
Kiange Primary School	1,200,000			1,200,000	1,200,000		100
Kikunduku Primary School	1,200,000			1,200,000	1,200,000		100
Kikwasuni Primary School	1,200,000			1,200,000	1,200,000		100
Kilumilo Primary School	1,200,000			1,200,000	1,200,000		100
Kinyambu Primary School- Disabled	1,200,000			1,200,000	1,200,000		100
Kitheini Primary School	1,200,000			1,200,000	1,200,000		100
Kithyululu Primary School	1,200,000			1,200,000	1,200,000		100
Kyumani Primary School	1,200,000			1,200,000	1,200,000		100
Maikuu Primary School	1,200,000			1,200,000	1,200,000		100
Mbeetwani Primary School	1,200,000			1,200,000	1,200,000		100
Metava Primary School	1,200,000			1,200,000	1,200,000		100
Miangueni Primary School- Mtito Andei	1,200,000			1,200,000	1,200,000		100

KIBWEZI EAST Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Mukanda Primary School	1,200,000			1,200,000	1,200,000		100
Mulliluni Primary School	1,030,560			1,030,560	1,030,560		100
Muthinguni Primary School	1,500,000			1,500,000	1,500,000		100
Ngomano Primary School	1,200,000			1,200,000	1,200,000		100
Ngwata Primary School	1,500,000			1,500,000	1,500,000		100
Nzambani Primary School	1,200,000			1,200,000	1,200,000		100
Nzavoni Primary School	1,200,000			1,200,000	1,200,000		100
Nzouni Primary School	1,200,000			1,200,000	1,200,000		100
Usalama Primary School	2,000,000			2,000,000	2,000,000		100
Wandei Primary School	1,200,000			1,200,000	1,200,000		100
Yikivumbu Primary School	1,200,000			1,200,000	1,200,000		100
Yumbuni Primary School	1,200,000			1,200,000	1,200,000		100
IIA Itune Primary Sch.		1,200,000.00		1,200,000.00	1,200,000.00		100

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Ngokolani Primary School		1,200,000.00		1,200,000.00	1,200,000.00		100
Ndauni Primary School		1,500,000.00		1,500,000.00	1,500,000.00		100
Kathiani Primary School			4,000,000.00	4,000,000.00	4,000,000.00		100
<b>Total</b>	<b>46,730,560</b>	<b>3,900,000</b>	<b>4,000,000</b>	<b>54,630,560</b>	<b>54,630,560</b>	<b>-</b>	<b>100</b>
<b>8.0 Secondary Schools Projects</b>							
Canaan Secondary School	1,500,000			1,500,000	1,500,000		100
Darajani Boys Secondary School	1,500,000			1,500,000	1,500,000		100
Kalulu Secondary School	2,000,000			2,000,000	2,000,000		100
Kiteng'ei Secondary School	1,500,000			1,500,000	1,500,000		100
Kithasyu Secondary School	1,000,000			1,000,000	1,000,000		100
Kiuani Secondary School	1,000,000			1,000,000	1,000,000		100
Kiudwani Girls Secondary School	1,000,000			1,000,000	1,000,000		100

**KIBWEZI EAST Constituency**

**National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/BK) and ALA	Previous years Outstanding Disbursements				
	2021/2022 2			2021/2022	30/06/2022		
	<b>Kshs</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Kivuthini Secondary School	1,200,000			1,200,000	1,200,000	-	100
Kombooyo Mixed Secondary School	1,500,000			1,500,000	1,500,000		100
Kyaani Secondary School	2,000,000			2,000,000	2,000,000		100
Kyusyani Secondary School	1,100,000			1,100,000	1,100,000		100
Makutano Secondary School	1,500,000			1,500,000	1,500,000		100
Masaku Ndogo Secondary School	1,500,000			1,500,000	1,500,000		100
Molemuni Girls Secondary School	1,000,000			1,000,000	1,000,000		100
Mutanu Sec. School	1,200,000				1,200,000		100
Muthingiini Girls Secondary School	1,600,000			1,600,000	1,600,000		100
Ndauni Secondary School	1,000,000			1,000,000	1,000,000		100
Ngokolani Secondary School	1,100,000			1,100,000	1,100,000		100
Ngwata Secondary School	1,800,000			1,800,000	1,800,000		100
Silanga Secondary School	1,500,000			1,500,000	1,500,000		100

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation =d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	2						
	<b>Kshs</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
St. Lucy Kalimani Secondary School;	2,455,893			2,455,893		2,455,893	-
Ulilinzii Secondary School	2,000,000			2,000,000	2,000,000		100
Yumbuni Secondary School	1,100,000			1,100,000	1,100,000		100
Usalama Secondary School		1,100,000.00		1,100,000.00	1,100,000.00		100
Kasue Secondary School		1,100,000.00		1,100,000.00	1,100,000.00		100
Masangaleni Secondary School		1,500,000.00		1,500,000.00	1,500,000.00		100
St. Joseph's Girls Secondary School		1,200,000.00		1,200,000.00	1,200,000.00		100
liani Secondary School			1,000,000.00	1,000,000.00		1,000,000	-
<b>Total</b>	<b>33,055,893</b>	<b>4,900,000</b>	<b>1,000,000</b>	<b>38,955,893</b>	<b>35,500,000</b>	<b>3,455,893</b>	<b>91</b>
9.0 Tertiary institutions Projects				-		-	
<b>Total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
10.0 Security Projects				-		-	
Kithasyu Police Post	1,500,000			1,500,000	1,500,000		100

**KIBWEZI EAST Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	2						
	Kshs		Kshs	Kshs	Kshs	Kshs	
Kyumani Chief's Office			1,000,000.00	1,000,000		1,000,000	-
<b>Total</b>	<b>1,500,000</b>	<b>-</b>	<b>1,000,000</b>	<b>2,500,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>60</b>
<b>11.0 Acquisition of assets</b>				<b>-</b>		<b>-</b>	
ICT HUB- NG-CDF OFFICE- Kambu	-	1,200,000.00					
NG-CDF Office Fencing	-	1,500,000.00		1,500,000	-	1,500,000	-
Purchase of NG-CDF Vehicle	-		7,000,000	7,000,000	-	7,000,000	-
<b>Total</b>	<b>-</b>	<b>2,700,000</b>	<b>7,000,000</b>	<b>9,700,000</b>		<b>8,500,000</b>	<b>-</b>
<b>12.0 Other payments</b>				<b>-</b>		<b>-</b>	
Machine ACC Office ICT Hub			1,286,454.00	1,286,454.00	1,286,454.00		100
Mito Andei Chief's Office			1,200,000.00	1,200,000.00	1,200,000.00		100
<b>Total</b>		<b>-</b>	<b>2,486,454</b>	<b>2,486,454</b>	<b>2,486,454</b>	<b>-</b>	<b>100</b>
<b>13.0 unallocated fund</b>							
Unapproved							

KIBWEZI EAST Constituency  
 National Government Constituencies Development Fund (NGCDF)  
 Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	2						
	Kshs		Kshs	Kshs	Kshs	Kshs	
projects							
AIA							
PMC savings							
<b>Total</b>	137,088,879	53,239,361	45,188,879	236,383,640	184,675,211	51,708,429	78

KIBWEZI EAST Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Statement Of Appropriation Extract (For Comparison Of Appropriation Statement Payments Totals And Budget Execution Totals)

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 %
PAYMENTS		Opening Balance (C/BK) and AIA				
Compensation of Employees	3,070,000	1,736,342	6,806,342	3,214,547	3,591,795	47
Use of goods and services	9,267,999	5,266,834	19,803,489	10,239,874	9,563,615	52
Transfers to Other Government Units	79,786,453	1,000,000	93,586,453	90,130,560	3,455,893	96
Other grants and transfers	44,964,427	30,470,705	101,924,222	78,603,776	23,320,446	77
Acquisition of Assets	-	7,000,000	9,700,000	-	9,700,000	-
Other payments	-	3,696,613	3,696,613	2,486,454	1,210,159	67
UNALLOCATED FUND	-	-	-	-	-	-

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

## **XI. Significant Accounting Policies**

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

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

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

The financial statements comply with and conform to the form of presentation prescribed by 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.

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Significant Accounting Policies continued**

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

***Significant Accounting Policies continued***

**6. Cash and Cash Equivalents.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**Significant Accounting Policies continued**

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

***Significant Accounting Policies continued***

**14. Errors**

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

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

**15. Related Party Transactions**

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

*KIBWEZI EAST Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2022*

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Normal Allocation	B140933	37,188,879.30	
	B105461	44,000,000.00	
	B105804	24,000,000.00	
	B128544	6,000,000.00	
	B128856	14,000,000.00	
	B154052	15,000,000	
	B164494	34,088,879	
	B155965	7,000,000	
	A888959	1,000,000	
	B096874		5,256,206.90
	B104873		69,367,724.10
	B124550		9,000,000.00
	B104975		8,200,000.00
	B104567		200,000.00
	B128439		6,000,000
	B128127		6,900,000
	B119838		13,000,000
	B124984		10,000,000
	B132183		6,000,000
	B138851		13,000,000
	B126145		7,000,000
	B140582		12,000,000
	B126438		10,000,000
Conditional Grants			
Receipt from other Constituency			
<b>TOTAL</b>		<b>182,277,758.30</b>	<b>175,923,931</b>

*KIBWEZI EAST Constituency*

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**2. Proceeds From Sale of Assets**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
<b>TOTAL</b>	-	-

**3. Other Receipts**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	-	-

**4. Compensation Of Employees**

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,079,910.00	1,711,670
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance		-
Gratuity-contractual employees	1,134,637.20	-
Employer Contributions Compulsory national social security schemes	-	-
<b>TOTAL</b>	<b>3,214,547.20</b>	<b>1,711,670</b>

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5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	-	1,338,000
Electricity	-	0
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	9,450
Domestic travel and subsistence	-	44,000
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	-
Training expenses	-	0
Hospitality supplies and services	-	0
Other committee expenses	2,114,500.00	0
Committee allowance	5,887,000.00	5,590,600
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	0
Fuel , oil & lubricants	2,200,000.00	1,000,000
Other operating expenses	-	0
Bank service commission and charges	28,924.00	18,457
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	0
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>10,239,874.00</b>	<b>8,000,507</b>

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	54,630,560.00	82,200,000
Transfers to Secondary Schools	35,500,000.00	24,800,000
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>90,130,560.00</b>	<b>107,000,000</b>

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary ( see attached list)	43,453,776.00	12,275,500
Bursary -Tertiary ( see attached list)	22,750,000.00	9,239,000
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	1,500,000.00	3,292,441
Sports Projects ( see attached list)	-	-
Environment Projects ( see attached list)	2,300,000.00	-
Emergency Projects ( see attached list)	8,600,000.00	6,000,000
<b>TOTAL</b>	<b>78,603,776.00</b>	<b>30,806,941</b>

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	8,665,219.00
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and	-	-

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Institutional Equipment		
Purchase of office furniture and and General Equipment	-	0
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	-	<b>8,665,219</b>

**9. Other Payments**

	2021-2022	2020-2021
Strategic Plan	-	-
ICT Hubs	2,486,454.00	1,149,097
<b>TOTAL</b>	<b>2,486,454.00</b>	<b>1,149,097</b>

**10A: Cash Book Bank Balance**

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
Closing cash book bank balance		Kshs (30/6/2022)	Kshs (30/6/2021)
<i>Kenya Commercial Bank, Mtito Andei Branch . Kibwezi East NG-CDF</i>	<i>A/C no.1148225552</i>	51,708,428	54,105,882
Equity Bank		-	-
		-	-
<b>TOTAL</b>			
<b>TOTAL</b>		<b>51,708,428.00</b>	<b>54,105,882</b>

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10B: CASH IN HAND)	2021-2022	2020 - 2021
	Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	-	-

11: Outstanding Imprests

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2022) Kshs
			-	-
		-	-	-
<b>TOTAL</b>		-	-	-

12A. Retention

	2021-2022 KShs	2020-2021 KShs
Retention as at 1st July (A)	866,521.00	-
Retention held during the year (B)	-	866,521
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	866,521.00	866,521

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**12B. Gratuity**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	1,134,637.20	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**13. Balances Brought Forward**

	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	54,105,882.00	34,636,864
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>54,105,882.00</b>	<b>34,636,864</b>

**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
<b>Net changes in accounts receivables A-D</b>		

## 16. Changes in Accounts Payable – Deposits and Retentions

	2021- 2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	866,521.00	-
Deposits and Retention held during the year (B)	-	866,521
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	866,521.00	866,521
<b>Net changes in accounts payables A-D</b>	-	866,521

## 17. Other Important Disclosures

## 17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020- 2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-

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**17.2: Pending Staff Payables (See Annex 2)**

	2021-2022	2020- 2021
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-

**17.3: Unutilized Fund (See Annex 3)**

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	3,591,795	3,736,342
Use of goods and services	9,563,615	10,535,490
Amounts due to other Government entities (see attached list)	3,455,893	12,342,424
Amounts due to other grants and other transfers (see attached list)	23,320,446	58,121,912
Acquisition of assets	9,700,000	8,334,781
Others ( <i>specify</i> )	1,210,159	6,223,811
Funds pending approval		
	<b>50,841,908</b>	<b>99,294,760</b>

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

	2021-2022	2020- 2021
	Kshs	Kshs
PMC account balances (see attached list)	48,791,310.35	54,501,478
	48,791,310.35	54,501,478

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**Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees	Staff salaries, gratuity	3,591,795	3,736,342	
Use of goods & services	Committee expenses, fuel, office expenses	9,563,615	10,535,490	
Amounts due to other Government entities		3,455,893	12,342,424	
	Sub-Total			
Amounts due to other grants and other transfers		23,320,446	58,121,912	
	Sub-Total			
Acquisition of assets		9,700,000	8,334,781	
Others ( <i>specify</i> )		1,210,159.00	6,223,811	
	Sub-Total			
Funds pending approval				
	Grand Total	50,841,908	99,294,760	

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**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs)		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	2020/2021	2021/2022			2021/2022	(Kshs)
Land	16,391,743	16,391,743			2021/2022	16,391,743
Buildings and structures	2,969,650	2,969,650				2,969,650
Transport equipment	100,000	100,000				100,000
Office equipment, furniture and fittings	263,400	263,400				263,400
ICT Equipment, Software and Other ICT Assets	23,554,520	23,554,520				23,554,520
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets	1,169,257	1,169,257				1,169,257
<b>Total</b>	<b>41,478,920</b>	<b>41,478,920</b>				<b>41,478,920</b>

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**Annex 5 – PMC Bank Balances As At 30<sup>th</sup> June 2022**

NO	PMC ACCOUNT NAME	BANK & BRANCH	ACCOUNT NO.	2021/20222 BALANCE AS AT 30/06/2022	2020/2021 BALANCE AS AT 30/6/2021
1	Kalimani pri. Sch. PMC	KCB - KIBWEZI	1226 1776 46		26,953
2	Utithi pri. Sch. PMC	KCB - KIBWEZI	1278 0692 24		235,293
3	Mweini Pri. Sch. PMC	KCB - KIBWEZI	1280 0932 42		63,202
4	Irg'ola Pri. Sch	KCB - KIBWEZI	1176 8824 65		62,951
5	Ilongoni Pri. Sch. PMC	KCB - KIBWEZI	1136 3735 43		3,195
6	Metava Primary Sch.	KCB - KIBWEZI	1136 7982 42		1,380,923
7	Nooka Primary Sch.	KCB - KIBWEZI	1170 2768 49		186,554
8	Ngiluni Primary school	KCB - KIBWEZI	1135 8840 56		1,201,238
9	Mbotela Primary Sch.	KCB - KIBWEZI	1160 1419 40		4,103,141
10	mwtasyano pri. Sch	KCB - KIBWEZI	1174 6600 15		4,159,368
11	Mhito- Andei Pri. Sch	KCB - KIBWEZI	1181 0935 97		411,833
12	Ithaayoni Primary Sch.	KCB - KIBWEZI	1133 6555 48		345,270
13	Ngwata Pri. School	KCB - KIBWEZI	1205 5769 83		670
14	Kyaani Primary School	KCB - KIBWEZI	1288 2749 12		-
15	Kithingiisyo Pri. School	KCB - KIBWEZI	1136 8874 31		1,200,975
16	Mitonguni Pri. School	KCB - KIBWEZI	1128 5373 38		-
17	Miumoni Primary Sch.	KCB - KIBWEZI	1203 9882 14		1,201,399
18	ilikoni Primary School	KCB - KIBWEZI	1287 9636 84		-
19	Lukenya Primary School	KCB - KIBWEZI	1135 9947 14		1,800,826
20	Nzwii Primary School	KCB - KIBWEZI	1204 9799 36		175,779
21	Nzayo Primary Sch.	KCB - KIBWEZI	1285 7029 48		169,825
22	Mitooni Primary School	KCB - KIBWEZI	1198 8065 32		885
23	Mavindini Primary School	KCB - KIBWEZI	1285 1493 19		1,700,000
24	Kyanguli Primary School	KCB - KIBWEZI	1204 0125 55		1,515

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25	makutano Primary School (mtito Andei)	KCB - KIBWEZI	1208 3361 77		1,201,030
26	Makutano Primary School (masongaleni))	KCB - KIBWEZI	1179 3611 05		55,966
27	Usalama Primary School	KCB - KIBWEZI	1136 7880 18		227,271
28	Kivuthini Primary School	KCB - KIBWEZI	1176 6818 34		174,692
29	Kyusyani Primary School (masongaleni)	KCB - KIBWEZI	1207 1655 30		3,580
30	kyusyani Primary School (mtito andei)	KCB - KIBWEZI	1285 3958 83		1,200,000
31	Kithasyu Primary School	KCB - KIBWEZI	1207 8741 32		1,201,006
32	Kithiiani Primary School	KCB - KIBWEZI	1286 8451 81		1,200,000
33	Ititi Primary School	KCB - KIBWEZI	1286 8734 44		1,200,000
34	Muangeni Primary School	KCB - KIBWEZI	1287 3284 23		-
35	Ngiluni Primary school	KCB - KIBWEZI	1135 8840 56		1,201,238
36	Matulani Primary School	KCB - KIBWEZI	1136 0138 30		4,692
37	Kiudwani Primary School	KCB - KIBWEZI	1132 5959 24		1,608
38	Kyumani Primary School	KCB - KIBWEZI	1166 8803 11		4,931
39	St. Patricks Ngomano Primary School	KCB - KIBWEZI	1288 3448 56		-
40	Molemuni Primary School - Disabled	KCB - KIBWEZI	1122 5332 25		1,320
41	Ngwata Secondary School	KCB - KIBWEZI	1131 2587 97		26,076
42	Kivutini Primary School	KCB - KIBWEZI	1280 4543 50		1,803,944
43	Athi Salama primary School	KCB - KIBWEZI	1175 2257 70		2,045
44	Mutomo Primary School	KCB - KIBWEZI	1286 4337 46		1,200,000
45	Mwanyani Primary School	KCB - KIBWEZI	1177 4846 92		1,126
46	Maikuu Primary School	KCB - KIBWEZI	1147 9192 91		1,173
47	Muusini Primary School	KCB - KIBWEZI	1179 4703 54		1,206,047
48	Thange Primary School	KCB - KIBWEZI	1163 4258 93		601,030
49	Metava Primary School	KCB - KIBWEZI	1136 7982 42		1,380,923
50	Kilungu Primary School	KCB - KIBWEZI	1240 8962 04		1,231,799

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51	Yikivuthi Primary School	KCB - KIBWEZI	1136 0145 94	1,201,478
52	Kaliani Primary School	KCB - KIBWEZI	1206 7632 48	1,200,700
53	Machinery Primary School	KCB - KIBWEZI	1181 4898 22	10,333
54	St. Marys Girls Sec Sch.	KCB - KIBWEZI	1165 3122 98	1,670,234
55	Masaku Ndogo Sec Sch. PMC	KCB - KIBWEZI	1183 5545 91	360,485
56	Misuuni Sec Sch. PMC	KCB - KIBWEZI	1182 0484 71	1,146,780
57	Ititi Sec School	KCB - KIBWEZI	1134 9905 37	251,485
58	Mwitasyano Sec Sch. PMC	KCB - KIBWEZI	1132 4535 34	72,867
59	Komboyoo Mixed Sec	KCB - KIBWEZI	1283 5030 18	177,794
60	Kamulalani Sec School	KCB - KIBWEZI	1125 6346 77	82,576
61	Kithasyu Sec School	KCB - KIBWEZI	1153 0128 20	3,291,334
62	Proff. Kaloki Muthungue	KCB - KIBWEZI	1147 9234 50	95,588
63	Silanga Sec Sch.	KCB - KIBWEZI	1125 1686 68	1,502,822
64	St. Lucy Kalimani Sec School	KCB - KIBWEZI	1168 6194 67	1,328
65	Kithasyu Sec School	KCB - KIBWEZI	1153 0128 20	3,291,334
66	Molemuni Girls Sec School	KCB - KIBWEZI	1286 7496 94	
67	Maikuu Secondary School	KCB - KIBWEZI	1179 5143 19	1,140
68	St. Mary's Girls High School-Kinyambu	KCB - KIBWEZI	1165 3122 98	1,670,234
69	Nthongoni chief's office	KCB - KIBWEZI	1285 1491 81	84,992
70	Kalima Koi Primary School	KCB- KIBWEZI	1151 5286 09	22,274
71	Kavungwa Primary school	KCB- KIBWEZI	1210 4646 24	2,370
72	Muusini Primary School	KCB- KIBWEZI	1179 4703 54	1,206,047
73	Kilungu primary School	KCB- KIBWEZI	1240 8962 04	1,231,799
74	Iia Itune Primary school	KCB- KIBWEZI	1130 8208 31	1,511
75	Maikuu primary School	KCB- KIBWEZI	1147 9192 91	1,173
76	Mikomani primary School	KCB- KIBWEZI	1136 8641 80	2,250
77	kithyululu pri. School	SIDIAN - KIBWEZI	01027 05002 2717	177,255
78	Mangelete pri. School	SIDIAN - KIBWEZI	01027 15003 641	1,221,531

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79	masogaleni pri. School	SIDIAN - KIBWEZI	010270 500 22707			2,335
80	Kithasyu Police Post	SIDIAN - KIBWEZI	010270 30000327			9,260
81	Kambu police Post	SIDIAN - KIBWEZI	010270 30000 307			920,443
82	Mikomani Primary School	EQUITY - Kibwezi	1730 2801 6110 9			26,439
83	Ujilanzi Primary School	KCB- KIBWEZI	1135 4090 99	9,270.06		
84	IIA Itune Primary Sch.	KCB- KIBWEZI	1130 8208 31	83,871.95		
85	Usalama Sec School	KCB- KIBWEZI	1132 5896 30	52,283.30		
86	Kasue Secondary school	KCB- KIBWEZI	1158 0092 83	51,269.00		
87	Ngokolani Primary School	KCB- KIBWEZI	1288 0647 05	81,174.00		
88	Nzavoni Primary School	KCB- KIBWEZI	1290 2079 09	1,237,154.00		
89	Ndauni Primary School	KCB- KIBWEZI	1129 3456 29	1,443,688.00		
90	Yumbuni Primary School- FMC	KCB- KIBWEZI	1132 5349 92	1,227,228.40		
91	Ituumo Primary School-PMC	KCB- KIBWEZI	1157 3835 05	1,628,578.20		
92	Ngomano Primary Scool	KCB- KIBWEZI	1179 4610 96	1,201,336.50		
93	Kathiani Primary School	KCB- KIBWEZI	1288 6940 67	773,474.00		
94	Kyaani Sec Sch- PMC	KCB- KIBWEZI	1293 3160 24	19,760.00		
95	Kamunyuni Pri. Sch- FMC	KCB- KIBWEZI	1136 7934 88	56,600.90		
96	Ivoleni Pri. Sch- PMC	KCB- KIBWEZI	1137 0109 24	55,002.10		
97	Ivingoni Pri. Sch- PMC	KCB- KIBWEZI	1292 8954 54	54,968.00		
98	Kalulu Sec Sch- PMC	KCB- KIBWEZI	1292 2511 07	19,280.00		
99	Kasasule Pri. Sch- PMC	KCB- KIBWEZI	1293 2504 81	53,831.00		
100	Ngokolani Sec Sch- PMC	KCB- KIBWEZI	1164 5672 76	50,302.50		
101	Miangeni Pri. Sch- PMC	KCB- KIBWEZI	1293 6321 47	54,110.00		
102	Nzambani Pri. Sch- PMC	KCB- KIBWEZI	1122 5319 15	57,438.60		
103	Kikunduku Pri. Sch- PMC	KCB- KIBWEZI	1136 8476 93	83,257.95		
104	Muthingiini Pri. Sch- PMC	KCB- KIBWEZI	1257 8667 88	110,184.94		
105	Mukanda Pri Sch- PMC	KCB- KIBWEZI	1135 4958 23	54,600.50		
106	Kilumilo Pri. Sch- PMC	KCB- KIBWEZI	1234 5888 03	87,571.00		

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107	Kinyambu Special SCH Pmc	KCB- KIBWEZI	1292 8228 99	54,711.00	
108	Kiheini Pri. Sch- FMC	KCB- KIBWEZI	1179 2798 32	57,970.00	
109	Iviani Pri. Sch- FMC	KCB- KIBWEZI	1203 9634 32	55,002.00	
110	Kiange Pri Sch- FMC	KCB- KIBWEZI	1130 9053 06	53,878.35	
111	Mbeetwani Pri. Sch- FMC	KCB- KIBWEZI	1293 4723 28	55,380.00	
112	Kathekani Pri. Sch- FMC	KCB- KIBWEZI	1135 4301 28	53,010.00	
113	Kambu pri. Sch- FMC	KCB- KIBWEZI	1258 1368 99	53,268.00	
114	Ndauni Secondary School - FMC	KCB- KIBWEZI	1134 8583 88	1,004,057.70	
115	Molemmuni Girls Sec. School - FMC	KCB- KIBWEZI	1286 7476 94	134,865.00	
116	Yumbuni Secondary School - FMC	KCB- KIBWEZI	1130 2506 79	49,609.40	
117	Caranan econdary School - FMC	KCB- KIBWEZI	1171 4535 07	31,933.85	
118	Silanga Secondary School - FMC	KCB- KIBWEZI	1125 1686 68	141,327.15	
119	Darajani Secondary school - FMC	KCB- KIBWEZI	1174 1443 86	941,255.25	
120	Kikwasuni Primary School - FMC	KCB- KIBWEZI	1203 9619 52	38,441.65	
121	Nzouni Primary SCHOOL - FMC	KCB- KIBWEZI	1164 6633 56	167,354.00	
122	Kiambani Primary School - FMC	KCB- KIBWEZI	1239 0455 49	57,130.00	
123	Mata Atatu Primary School- FMC	KCB- KIBWEZI	1290 3955 19	1,089.00	
124	Wandei Primary School- FMC	KCB- KIBWEZI	1293 8149 62	53,721.00	
125	Mulluni Primary School - FMC	KCB- KIBWEZI	1211 5681 05	50,688.00	
126	Ngwata Sec. School - FMC	KCB- KIBWEZI	1131 2587 97	163,620.00	
127	Ngwata Primary School - FMC	KCB- KIBWEZI	1205 5769 83	114,931.00	
128	Machinery D.Os Office ICT- FMC	KCB- KIBWEZI	1296 2000 86	209,129.00	
129	Mitio Andei Chief's Offi. ICT-FMC	KCB- KIBWEZI	1294 3384 63	55,274.00	
130	Uthithi Primary School - FMC	KCB- KIBWEZI	1278 0692 24	1,201,005.50	
131	Metava Primary School- FMC	KCB- KIBWEZI	1136 7982 42	1,509,164.45	
132	Kihasyu Primary School- FMC	KCB- KIBWEZI	1207 8741 32	304,575.50	
133	Metava Primary School- FMC	KCB- KIBWEZI	1136 7982 42	1,509,164.45	
134	Iluumo Primary School - FMC	KCB- KIBWEZI	1157 3835 05	1,628,578.20	

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135	Kyaani Primary School- FMC	KCB- KIBWEZI	4288 2749 12	145,618.00
136	Darajani Secondary Sch- FMC	KCB- KIBWEZI	1174 1443 86	941,255.25
137	Misuuni Primary School	KCB- KIBWEZI	1209 0682 73	204,782.00
138	Kyusyani Secondary Sch- FMC	KCB- KIBWEZI	1293 6632 47	1,100,500.00
139	Yikifaa Sec Sch- FMC	KCB- KIBWEZI	1276 4237 48	209,425.00
140	Kivuthini Pri. School - FMC	KCB- KIBWEZI	1176 6818 34	201,577.75
141	Ivingoni Pri. School- FMC	KCB- KIBWEZI	1292 8954 54	54,968.00
142	Athi Salama Pri Sch- FMC	KCB- KIBWEZI	1175 2257 70	3,178.70
143	Kathiani Pri Sch- FMC	KCB- KIBWEZI	1288 6940 67	773,474.00
144	Tisya Pri Sch- FMC	KCB- KIBWEZI	1210 4491 53	30,955.50
145	Ngokolani Pri Sch- FMC	KCB- KIBWEZI	1288 0647 05	81,174.00
146	Ituumo pri Sch- FMC	KCB- KIBWEZI	1157 3835 05	1,628,578.20
147	Thange pri school- FMC	KCB- KIBWEZI	1163 4258 93	56,355.00
148	Kivuthin Sec Sch- FMC	KCB- KIBWEZI	1172 4108 28	1,214,099.10
149	Ititi Primary School	KCB- KIBWEZI	1286 8734 44	151,420.00
150	Ulilinsi Sec Sch- FMC	KCB- KIBWEZI	1179 7519 22	2,000,772.45
151	Kyumani Pri. Sch- FMC	KCB- KIBWEZI	1166 8803 11	112,749.30
152	Nzavoni Primary School- FMC	KCB- KIBWEZI	1290 2079 09	1,237,154.00
153	Masongaleni Sec School- FMC	KCB- KIBWEZI	1132 5083 04	1,515,813.65
154	St. Josephs Girls Sec- FMC	KCB- KIBWEZI	1297 0746 61	55,319.00
155	Usalama Primary Sch- FMC	KCB- KIBWEZI	1136 7880 18	2,004,537.35
156	Kavungwa Pri Sch- FMC	KCB- KIBWEZI	1210 4646 24	1,102,244.00
157	Maikuu Primary Sch- FMC	KCB- KIBWEZI	1147 9192 91	82,991.00
158	Kithasyu Sec Sch- FMC	KCB- KIBWEZI	1153 0128 20	1,177,752.50
159	Kombooo Mixed Sec Sch- FMC	KCB- KIBWEZI	1283 5030 18	1,503,028.00
160	Kaliani Pri. Sch- FMC	KCB- KIBWEZI	1206 7632 48	1,258,913.00
161	Kalima Koi Pri- FMC	KCB- KIBWEZI	1151 5286 09	76,895.50
162	Kiundwani Sec School- FMC	KCB- KIBWEZI	1137 1220 64	1,052,245.35

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163	Yumbuni Primary School- PMC	KCB- KIBWEZI	1132 5349 92	1,227,228.40	
164	Ngomano Primary sch- PMC	KCB- KIBWEZI	1179 4610 96	1,201,336.50	
165	Makutano Sec School- PMC	KCB- KIBWEZI	1197 5680 93	239.50	
166	Kitengei Sec. School	KCB- KIBWEZI	1118 5738 70	1,509,151.00	
167	Masaku Ndogo Sec Sch- PMC	KCB- KIBWEZI	1183 5545 91	1,535,591.25	
168	Kiuani Sec School	KCB- KIBWEZI	1132 4401 06	1,002,060.50	
169	Utini Secondary School	KCB- KIBWEZI	1130 9637 64	1,567.90	
170	Kyusyuni Primary School	KCB- KIBWEZI	1207 1655 30	603,453.93	
171	Nthunguni Primary School	KCB- KIBWEZI	1136 8947 05	588,380.50	
172	Ngwata Chief's Office	KCB- KIBWEZI	1297 7855 92	0	
173	Yikivumbu Primary School - PMC	SIDIAN - KIBWEZI	010270 30000 347	58,526.00	
174	Kithyululu Pri. Sch- PMC	SIDIAN - KIBWEZI	010270 50022 717	1,210,515.02	
175	Muthingiuni Girls Sec Sch- PMC	SIDIAN - KIBWEZI	010270 30000 237	90,873.00	
176	Kambu Police Post	SIDIAN - KIBWEZI	010270 30000 307	920,442.55	
177	Kithasyu Police Post - PMC	SIDIAN - KIBWEZI	010270 300000 327	567,250.35	
178	Mutanu Secondary sch- PMC	EQUITY - Kibwezi	1730 2811 25874	550	
	<b>TOTAL</b>			<b>48,791,310</b>	<b>54,501,483</b>

**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MH/AUD/NG-CDF-KE/2019/2020/(24)	Inaccurate project management committee balances	The reconciliations have been done and the balances posted correctly	Resolved.	
	Unutilized ICT Hubs	The management is engaging Telkom Kenya the data Provider to ensure all the ICT hubs are properly connected.	Process ongoing	By 30 <sup>th</sup> June 2022
	Delays in completion of projects	The management will ensure all the funded projects are implemented within the financial year	Process ongoing	By 30 <sup>th</sup> December, 2021
	Payments for non-yielding borehole	The management is engaging the relevant department of water and other stakeholders to ensure alternative water solution is sourced.	Process ongoing	By 30 <sup>th</sup> June 2022

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 Name: Alex Muinde Charles  
 Fund Account Manager.  
