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REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS

DATE: 15 FEB 2023

DAY: Wed

TABLED BY: Deputy Majority Leader

CLERK-AT-THE-TABLE: F. Muniuki

ON

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

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





KIBWEZI WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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 NG-CDF KIBWEZI WEST Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

P.O. Box 136-90138
MAKINDU -KENYA
KIBWEZI WEST NG-CDF Building.
Makindu Sub County Head Quarter

(f) NG-CDF KIBWEZI WEST Constituency NGCDF Contacts

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

(g) NG-CDF KIBWEZI WEST Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



MR. SIMON KIOKO KYALO – KIBWEZI WEST NG-CDFC CHAIRMAN

We the NGCDFC-Kibwezi west are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 and regulation 2016. In the financial year 2020/2021 the board allocated **Kshs. 137,088,879.31** to our constituency. During the meeting held on **23RD September, 2020** the amount was apportioned to the following sectors according to the NG-CDF Act 2015.

| Serial | Name of Project | Amount Allocated |
|-------------|---|------------------|
| 087/AP1 | Administration/Recurrent | 8,032,632.76 |
| 087/AP2 | Monitoring and Evaluation/Capacity Building | 4,118,816.38 |
| 087/2640100 | Bursaries | 48,000,000.00 |
| 087/2630204 | Primary School Projects | 64,720,000.00 |
| 087/2630206 | Tertiary Institution Projects | 1,400,000.00 |
| 087/2640507 | Security Projects | 2,115,223.27 |
| 087/2640509 | Sports Activities | 700,000.00 |
| 087/2640510 | Environmental Projects | 810,000.00 |
| | | |

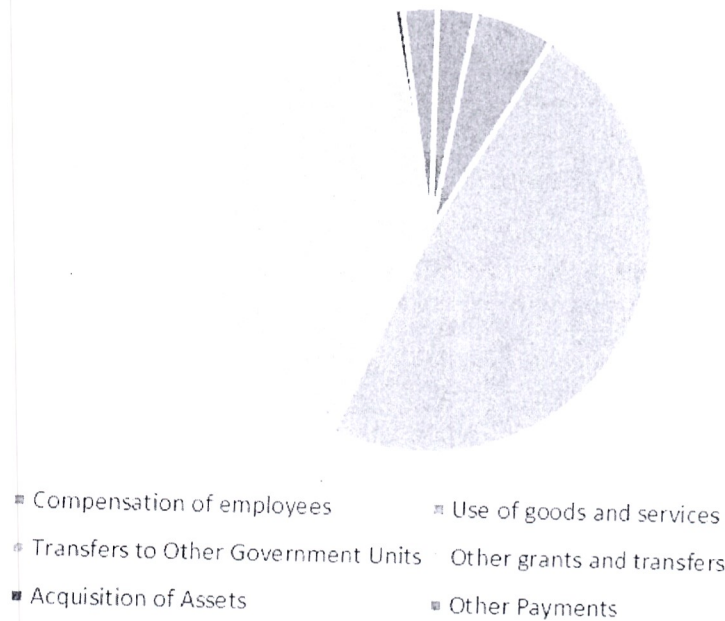
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| | | |
|--------------|-----------|-----------------------|
| 087/2640200 | Emergency | 7,192,206.90 |
| Total | | 137,088,879.31 |

During the Financial Year 2020/2021, we had a total receipt of **Kshs. 162,633,839.45** which includes Kshs. **162,267,724.10** received from the Board, **Kshs. 259,000.00** being from sale of tender and **Kshs. 107,115.45** from the closed devolved functions project management committee accounts. Out of the funds received from the board **Kshs. 69,367,724.10** was a balance of last financial year **2019/2020**. As at 1st July 2020 there was an opening balance of **Kshs. 16,103,386.45**. In total the funds available for spending in the financial year 2020/2021 was Kshs. **178,737,225.90**. The total expenditure for the year was **Kshs. 131,283,121.88** which is approximately **73.45%** of the total available funds during the financial year. The constituency was yet to receive a total Kshs. **44,188,879.31** being allocation for financial year 2020/2021 from the NG-CDF Board by the close of the year by 30th June 2021.

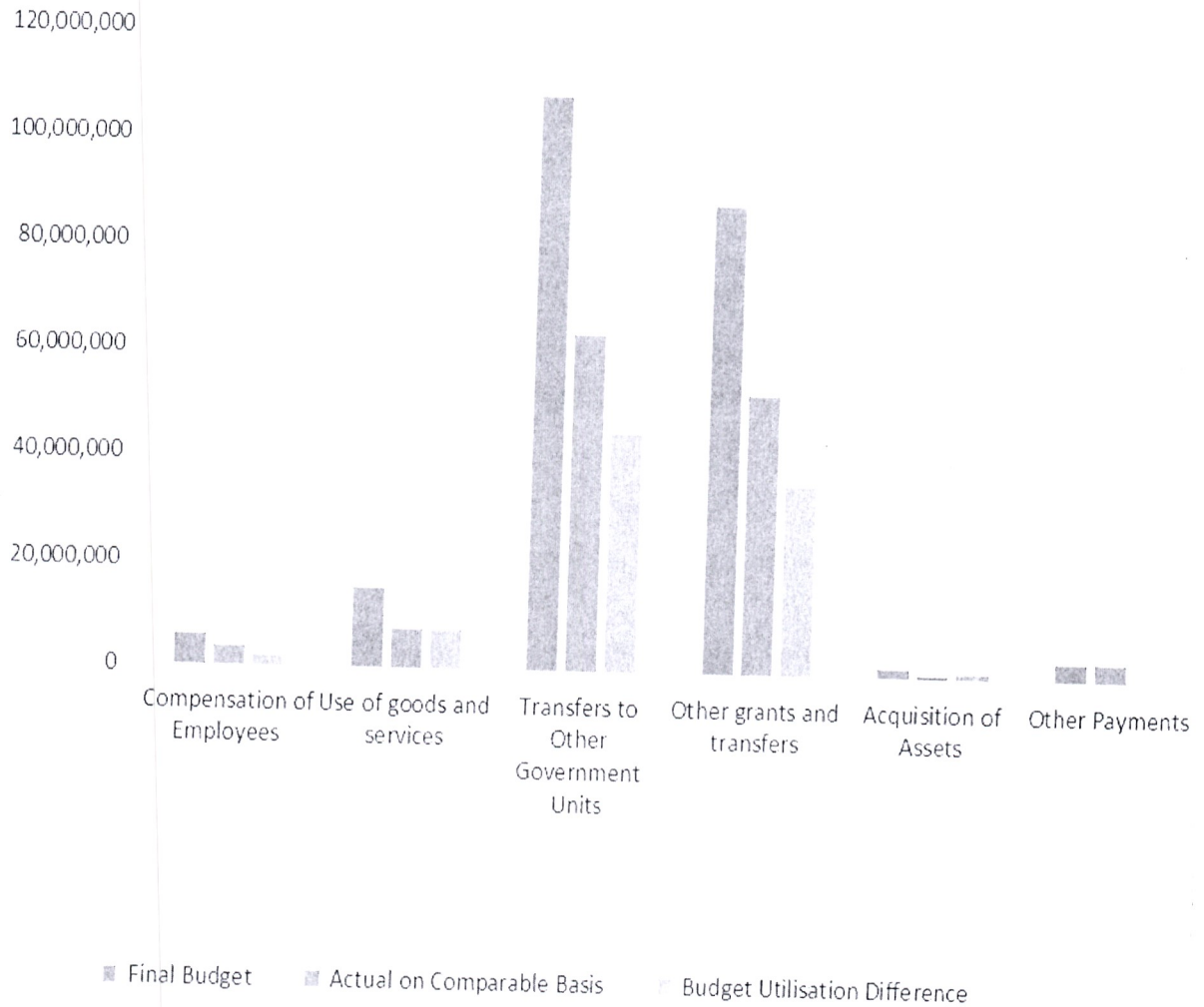
Below is graphical presentation of constituency expenditure per the categories.

Kibwezi west NG-CDF FY 2020/2021
 Ependiture per categories



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

Kibwezi West NG-CDF FY 2020/2021
 Comparisons between Final Budget, Actual on comparable basis
 and the Budget utilisation difference



Project Implementation

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

During the financial year we were able to construct 24 new classrooms in primary school, 5 new classrooms in secondary school, 2 new classrooms for KMTC, 2 science laboratories, 1 library, 66 classrooms renovated in primary schools, 48 doors pit latrines in primary school and doors pit latrines in primary schools

On the security sector, we have built 5 new chiefs offices, 3 new police post, 3 assistant chiefs offices renovated, 36 doors pit latrine and fencing of 2 police post.

Over 36 classrooms approved in the financial year under review are currently ongoing and 6 classrooms are yet to start since funds have not been received from the board. Most of the completed projects are for the projects funds for FY 2019/2020. The constituency has a policy of giving priority to bursary hence projects are implemented later. Over 90% of our projects are allocated enough funds to completion, hence very few projects will require second phase of funding in the coming financial year. Due to the above we are able to complete our projects within the stipulated time and achieve the set objective.

On the side of bursary, the office awarded bursary to needy students amounting to Kshs.27.6 Million only against a budget of 48 Million. The delay in disbursement of bursary were as a result of restriction of gathering due to the spread of Covid-19. Our office always conducts open public bursary vetting at the polling station where the needy students are identified from the many applicants. In May2021 the committee resolved to award bursary to students who were vetted publically in FY 2019/2020 and having applied in the FY 2020/2021 hence only 50% of bursary was awarded. I wish to confirm that in July 2021 we conducted an open public bursary vetting and we have since released the balance of the bursary budget. The following is the beneficiaries per category as at end of the financial year:

| S/NO | Category | NO. of beneficiary | Amount per category. |
|------|---------------------|--------------------|----------------------|
| 1 | Tertiary | 953 | 9,314,000.00 |
| 2 | Secondary | 2841 | 16,953,000.00 |
| 3 | Special students | 183 | 1,385,000.00 |
| | TOTAL AMOUNT | 3,977 | 27,652,000.00 |

The following are photos of our best projects:



KILIKU MIXED SECONDARY SCHOOL.-Construction of library and provision of book shelves.



NGUUMO GIRLS SECONDARY SCHOOL-Construction of a science laboratory, supply of 40 stools and 10,000 litres water tank.



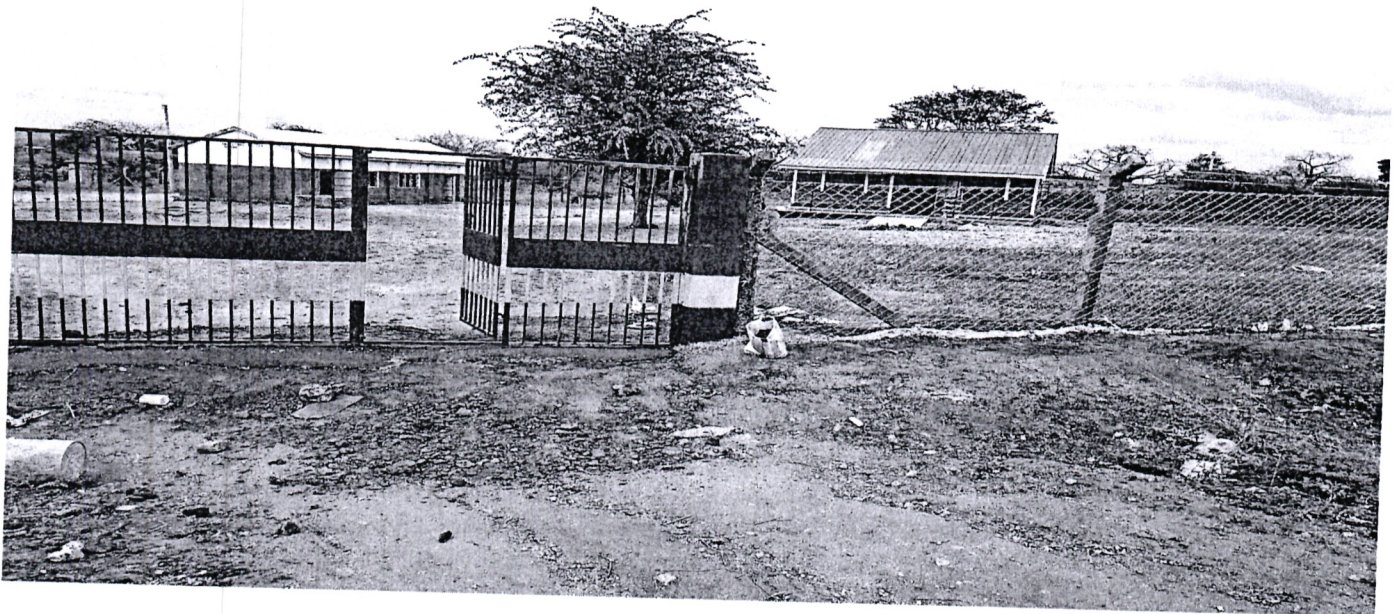
KAI PRIMARY SCHOOL-2 NEW CLASSROOMS CONSTRUCTED TO COMPLETION.



ILATU PRIMARY SCHOOL-Construction of 6doors pit latrines.



KIBOKO POLICE POST- Construction of a post with cell and armoury, supply of office table and chair and 10 plastic chairs.



KIAONI POLICE POST-Construction and fencing of the police post with concrete post and chain link.

List emerging issues related to the entity

Currently there are a number of emerging issues that the office needs to put into consideration as we implement the projects. The includes;

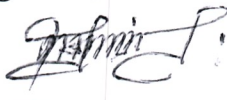
- ✓ Gender mainstreaming in our operations
- ✓ Adherence to the disability act as we implement our projects.
- ✓ Matters of environmental conservations and sustainability.
- ✓ Adherence to the presidential directive on Big for Agenda.
- ✓ Adherence to presidential directive on Covid-19 preventive measures.

List the implementation challenges and recommended way forward.

The office has during the financial year experienced a number of challenges during the implementation of projects

1. Delay in release of the funds to the Constituency-We request the board to see the possibility of releasing funds before the end financial year.
2. The outbreak of Covid-19, it led to closure of the offices and schools hence bursary cheques not being collected on time.
3. Delay in preparation of tender documents by the public Works-We request the Ministry to consider posting a public works officers in every Sub county.

Signature

 21/06/2022

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-KIBWEZI WEST Constituency's 2018-2022 plan are to:

- a) To improve enrolment, learning and teaching environment by rehabilitation of existing and construction of new facilities in both primary and secondary schools.
- b) To improve transition and retention from primary to secondary and to tertiary of students by allocating bursary to needy students.
- c) To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's office.
- d) To promote sports activities by improving sporting facilities and provision of equipment's.
- e) To ensure sustainable environmental conservations by improving on water harvesting and trees planting.
- f) To build capacity of the staff, committee members, projects management committee's and local contractors by holding regular trainings and benchmarking exercise.
- g) To promote access information, communication and technology.

Progress on attainment of Strategic development objectives

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

| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|--|--|--|---|
| Education | 1.To improve enrolment, learning and teaching environment by rehabilitation of existing and construction of new facilities in both primary and secondary schools. 2. To improve transition and retention from primary to secondary and to | -Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions -Improved teaching environments. | Secondary: (a). 2NO. sciences labs (b).5NO. New Classrooms (c) 1No library (c) 12Doors pit latrine Primary (a)24NO. New classrooms. (b)66 NO. Classrooms Renovated. (c)1 school fenced completed. (d) 48 door pit latrine. | In FY 20/21 -we increased numbers of new classrooms by 29, renovated classrooms 66, laboratories by 3, Libraries by 1 and toilets by 60 doors, etc. |

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| | | | | |
|--|--|--|--|--|
| | tertiary of students by allocating bursary to needy students. | | Bursary: (a). University=587 (b). College=366 (c). Secondary=2841 (d).Special=183 | - Bursary beneficiaries at all levels were as per the attached schedules |
| Security | 1.To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's office. | -Improved security and service delivery | Chiefs office: (a). Offices=5 New with power, 3 renovated and 36 new doors pit latrine constructed. Police post 3NO.new police post constructed. 2NO Police station fenced | In FY 20/21 -we increased the new assistant chief's office by 5, Renovated 3 Offices, -Increased the toilets by 36 doors. |
| Environment | 1. To ensure sustainable environmental conservations by improving on water harvesting and trees planting. | -Increased water harvesting. -Increased trees cover | Tanks & Gutters (a).3 Primary school,5 Secondary schools, 1 police station and 4 chief's office supplied with 10,000ltrs water tank (b).23 primary school installed with water harvesting gutters and tank bases. | In FY 20/21 we increased the numbers of primary schools with water harvesting facilities by 23,police post by 1, chiefs offices by 4 and secondary school by 5 |
| Sports | 1. To promote sports activities by improving sporting facilities and provision of equipment's. | -Increased schools with equipped playing grounds. | Goal posts: 13 schools supplied with 3 sets of goal posts i.e. Football, Netball and Volleyball | In FY 20/21 we increased the numbers of primary schools with goal posts facilities by 13 |
| Disaster Management | 1.To promote disaster preparedness in the constituency | -Improved emergency interventions. | 84 doors pit latrines dug after the old ones sunk due to heavy rains in primary, secondary school and security institutions under emergency vote. | In FY 20/21 we attended to disasters in primary schools by building 84 doors pit latrines |
| Information Communication and Technology (ict) | 1.To enhance access to information and use ICT to enhance service delivery | -Provide working space for where CIH hubs have been installed. | 1NO.New ICT classrooms have been constructed. | In FY 20/21 1NO. new ict classrooms have been constructed at Kiunduani chiefs office. |

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

KIBWEZI WEST 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 WEST NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

2. Environmental performance

- *Our office has encouraged the schools to plant trees after having facilitated to harvest water and some schools have tried.*
- *The construction of police posts and chiefs offices have helped in reducing the use of drugs by youth due to increased sensitization.*

3. Employee welfare

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

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

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary. Also the community conduct wards development forums at all wards and discuss priority projects from every sub-location.

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Approval of the financial statements

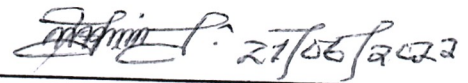
The NGCDF- KIBWEZI WEST Constituency financial statements were approved and signed by the Accounting Officer on 21/6 2021



Fund Account Manager

Name: DAVID

KABERIA MURUKU



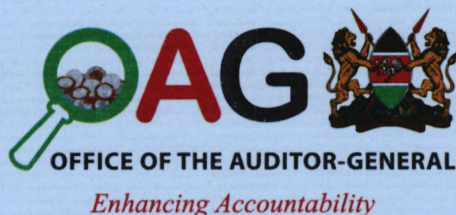
Chairman NG-CDF Committee

Name: SIMON K. KIKO

21 JUN 2022

REPUBLIC OF KENYA

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi West Constituency set out on pages 21 to 99, which comprise the statement of assets and liabilities as at 30 June, 2021, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the Year Ended 30 June, 2021

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The comparative balances for unutilized funds reflected at Annex 3 to the financial statements differ with the balances reflected in the prior year audited financial statements as shown below:

| Item | Comparative Balance in 2020/2021 Financial Statements (Kshs.) | Balance as per the 2019/2020 Audited Financial Statements (Kshs.) | Variance (Kshs.) |
|----------------------------------|--|--|-------------------------|
| Use of Goods and Services | 5,547,637 | 5,142,476 | 405,161 |
| Other Grants and Other Transfers | 29,425,207 | 29,504,199 | (78,992) |

The variances were not explained or reconciled.

In addition, Note 17.1 to the financial statements reflects a comparative pending accounts payable balance of Kshs.2,224,650 which differs with the nil balance reflected at Annex 1.

The accuracy and completeness of the balances could therefore, not be confirmed.

2. Inaccurate Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.47,454,104 which as disclosed at Note 10A to the financial statements, relates to the bank balance held in an account operated at a local bank. However, review of the bank reconciliation statement for the month of June, 2021, revealed that payments which

were in bank statements but not in the cashbook amounting to Kshs.810,600 dated back to financial year 2014/2015. No satisfactory explanation was provided for failure to update the cash book and to clear the long outstanding reconciling items.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.47,454,104 could not be confirmed.

3. Unsupported Payment of Prime Costs and Provisional Sums

The statement of receipts and payments and Note 6 to the financial statements reflect transfers of Kshs.63,328,318 to other government units. However, the balance includes Kshs.2,683,900 paid by three (3) Project Management Committees to three (3) contractors for prime costs and provisional sums, without supporting documents. Further, authority to incur expenditure by the Accounting Officer was not provided for audit contrary to the provisions of Regulation 104 (1) Public Financial Management (National Government) Regulations, 2015 which requires that all receipts and payments of public money should be supported by appropriate authority and documentation.

In the circumstances, accuracy and regularity of the expenditure of Kshs.2,683,900 could not be confirmed.

4. Progress on Follow up of Prior Year Auditor's Recommendations

Status of the progress on follow up of prior year auditor's recommendations was not provided in the financial statements as required by the Public Sector Accounting Standards Board (PSASB).

In the circumstances, the Fund's financial statements do not comply with the financial reporting guidelines provided by PSASB pursuant to Section 194 of the Public Finance Management Act, 2012.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects budgeted receipts of Kshs.222,926,105 and actual receipts of Kshs.178,737,226, resulting into a budget shortfall of

Kshs.44,188,880 or 20% of the budget. Similarly, the Fund spent Kshs.131,283,122 against an approved budget of Kshs.222,926,106, resulting to an under-expenditure of Kshs.91,642,984 or 41% of the budget.

The under-funding and under-expenditure constrained the execution of the planned activities and delivery of services to the constituents of Kibwezi West.

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. Delayed Project Implementation

Review of the Project Implementation Status (PIS) report provided revealed that a total of Kshs.76,395,223 was allocated for implementation ninety-five (95) projects during the year. Out of these, fifty-nine (59) projects valued at Kshs.57,350,000 were completed and put to use. However, two (2) projects valued at Kshs.1,625,223 were completed but had not been put to use. Further, eleven (11) projects valued at Kshs.8,700,000 were ongoing, while twenty-three (23) projects worth Kshs.8,720,000 had not been started.

In the circumstances, it was not possible to confirm that value for money would be obtained from the Kshs.17,420,000 allocated to projects that had not been completed during the year under audit.

2. Poorly Implemented Classroom Construction Project

Review of documents relating to transfers to other Government units revealed that the Project Management Committee (PMC) of a Primary School awarded a tender for construction of one (1) classroom with floor tiles and supply of twenty-three (23) two-seater desks to a contractor at a contract sum of Kshs.1,090,620 as per the contract agreement dated 5 August, 2021. The contract period was eight (8) weeks, commencing on 9 August, 2021 and ending on 9 October, 2021. However, audit inspection on 27 April, 2022, revealed that the contractor was still on site and the Project was about 95% complete. In addition, the PMC had approved and paid the Contractor an amount of Kshs.824,508. However, the contract period had lapsed by about six (6) months and there was no evidence that the contractor had been granted an extension of the contract period or that the Fund Management claimed liquidated damages for delayed performance from the contractor as required under Section 140(b) and (c) of the Public Procurement and Asset Disposal Act, 2015.

In addition, although the floor tiles were poorly fixed and the plastered walls were wearing out, no evidence was provided that the Fund Management had placed a demand on the contractor to address the defects.

In the circumstances, value for money may not have been obtained for the funds spent on the Project.

3. Irregular Variation of Contract for Construction of a Classroom

During the year under review, the Project Management Committee (PMC) for a medical college received Kshs.1,350,000 from the Fund for construction of one (1) classroom. The PMC subsequently awarded the tender to a contractor at a contract sum of Kshs.1,220,105 as evidenced by contract agreement dated 17 November, 2020. However, the PMC approved and paid the contractor an amount of Kshs.1,323,205 resulting to an overpayment of Kshs.103,100 within a period of one (1) year contrary to the provisions of Section 139 (3) of the Public Procurement and Asset Disposal Act, 2015 which provides that no contract price shall be varied upwards within twelve (12) months from the date of the signing of the contract.

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

4. Failure to Report on Utilization of Emergency Reserve

As disclosed at Note 7 to the financial statements, Fund Committee utilized Kshs.7,930,249 on twenty (20) emergency projects from the emergency reserves. However, no evidence was provided that the expenditure was reported to the National Government Constituencies Development Fund Board within thirty (30) days of occurrence as required under Regulation 20 (2) of National Government Constituencies Development Fund Regulations, 2016.

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

5. Contracting Un-registered Suppliers

Review of documents in support of use of goods and services expenditure revealed that the Fund Management procured printing services a total cost of Kshs.1,317,604 from a firm that was not in the Fund's list of registered suppliers contrary to the provisions of Section 71 (4) of the Public Procurement and Asset Disposal Act, 2015 which requires a procuring entity to apply the list of registered suppliers on alternative procurement methods.

In the circumstances, the regularity of the expenditure could not be confirmed.

6. Payment to Contractors Without Valid Contracts

The amount of Kshs.14,990,223 reflected under Note 7 to the financial statements for security projects includes Kshs.4,174,147 paid by four (4) Project Management Committees (PMCs) to four (4) contractors who were awarded tenders for construction of various facilities at four (4) police stations. However, written and duly signed procurement

contract agreements between the respective parties as required under Section 135 (2) of the Public Procurement and Asset Disposal Act, 2015 were not provided for audit.

In the circumstances, the legality of the payments could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 July, 2022

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the Year Ended 30 June, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2020 - 2021 | 2019 - 2020 |
|-------------------------------------|------|--------------------|--------------------|
| | | Kshs. | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 162,267,724 | 123,040,876 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 366,115 | 177,000 |
| TOTAL RECEIPTS | | 162,633,839 | 123,217,876 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 3,730,954 | 2,035,394 |
| Use of goods and services | 5 | 7,561,797 | 6,831,335 |
| Transfers to Other Government Units | 6 | 63,328,318 | 40,310,000 |
| Other grants and transfers | 7 | 52,572,472 | 60,091,563 |
| Acquisition of Assets | 8 | 795,280 | 2,236,422 |
| Other Payments | 9 | 3,294,301 | 11,592,577 |
| TOTAL PAYMENTS | | 131,283,122 | 123,097,291 |
| SURPLUS/DEFICIT | | 31,350,718 | 120,585 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 21/6 2022 and signed by:

Fund Account Manager

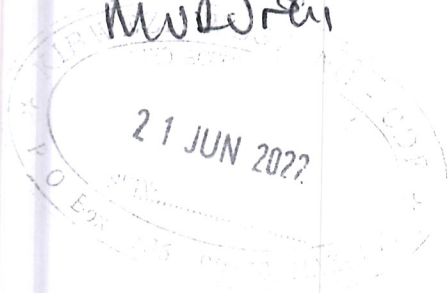
Name: DAVID KABEREA MURURI

National Sub-County Accountant

Name: AMOS KATOKA
 ICPAK M/No: 19666

Chairman NG-CDF Committee


Name: Simeon W. WICKO





VIII. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2020 - 2021 Kshs | 2019 - 2020 Kshs |
|--|------|---------------------|---------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 47,454,104 | 16,103,387 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 47,454,104 | 16,103,387 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 47,454,104 | 16,103,387 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| NET FINANCIAL ASSETS | | 47,454,104 | 16,103,387 |
| REPRESENTED BY | | | |
| Fund balance b/fwd. 1st July..2020 | 13 | 16,103,386 | 15,982,802 |
| Prior year adjustments | 14 | - | - |
| Surplus/Deficit for the year | | 31,350,718 | 120,585 |
| NET FINANCIAL POSITION | | 47,454,104 | 16,103,387 |

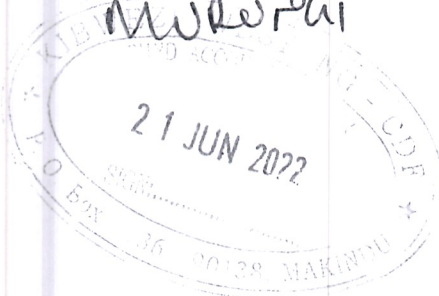
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 21/6 2022 and signed by:


 Fund Account Manager
 Name: DAVID


 National Sub-County
 Accountant
 Name: AMOS KASYOKA
 ICPAK M/No: 19606


 Chairman NG-CDF Committee
 Name: SIMON K. KIKKO

KABERIA
MURUKU



IX. STATEMENT OF CASHFLOW

| STATEMENT OF CASH FLOW | | 2020 - 2021 | 2019 - 2020 |
|--|----|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 162,267,724 | 123,040,876 |
| Other Receipts | 3 | 366,115 | 177,000 |
| | | 162,633,839 | 123,217,876 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 3,730,954 | 2,035,394 |
| Use of goods and services | 5 | 7,561,797 | 6,831,335 |
| Transfers to Other Government Units | 6 | 63,328,318 | 40,310,000 |
| Other grants and transfers | 7 | 52,572,472 | 60,091,563 |
| Other Payments | 9 | 3,294,301 | 11,592,577 |
| | | 130,487,842 | 120,860,869 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | - | - |
| Prior year Adjustments | 14 | - | - |
| Net Adjustments | | - | - |
| Net cash flow from operating activities | | 32,145,998 | 2,357,007 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | (795,280) | 2,236,422 |
| Net cash flows from Investing Activities | | (795,280) | (2,236,422) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | | |
| Cash and cash equivalent at BEGINNING of the year | 10 | 31,350,718 | 120,585 |
| | | 16,103,387 | 15,982,802 |

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


| | | |
|---|------------|------------|
| Cash and cash equivalent at END of the year | 47,454,104 | 16,103,387 |
|---|------------|------------|

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 21/6 2022 and signed by:



Fund Account Manager
 Name: DAVID

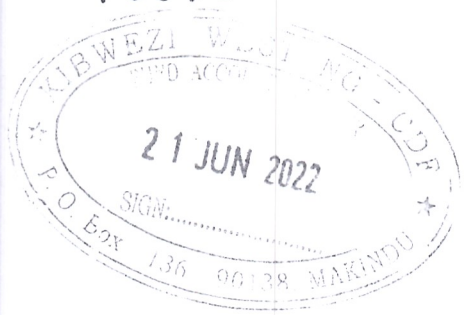
KABERIA
MUDONKI


 National Sub-County Accountant

Name: AMOS KASYUKA
 ICPAK M/No: 19606


 Chairman NG-CDF Committee

Name: SIMON K. KIBHO



X. SUMMARY STATEMENT OF APPROPRIATION

| Receipt/Expense Item | Original Budget | Adjustments | | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|--------------------------------|--|--------------------|----------------------------|-------------------------------|------------------|
| | | a | b | | | | |
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | | |
| Transfers from NG-CDF Board | 137,088,879 | 16,103,387 | 69,367,724 | 222,559,990 | 178,371,111 | 44,188,880 | 80.1% |
| Proceeds from Sale of Assets | | | | 0 | - | - | 0.0% |
| Other Receipts | | 366,115 | | 366,115 | 366,115 | (0) | 100.0% |
| TOTAL RECEIPTS | 137,088,879 | 16,469,502 | 69,367,724 | 222,926,105 | 178,737,226 | 44,188,880 | 80.2% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 2,514,145 | 1,683,732 | 1,541,184 | 5,739,061 | 3,730,954 | 2,008,107 | 65.0% |
| Use of goods and services | 9,437,304 | 2,930,727 | 2,821,911 | 15,189,942 | 7,561,797 | 7,628,145 | 49.8% |
| Transfers to Other Government Units | 66,120,000 | 291,532 | 41,856,388 | 108,267,920 | 63,328,318 | 44,939,602 | 58.5% |
| Other grants and transfers | 58,817,430 | 9,776,966 | 19,648,241 | 88,242,638 | 52,572,472 | 35,670,166 | 59.6% |
| Acquisition of Assets | 200,000 | 726,242 | 1,000,000 | 1,926,242 | 795,280 | 1,130,962 | 41.3% |
| Other Payments | 0 | 801,303 | 2,500,000 | 3,301,303 | 3,294,301 | 7,002 | 99.8% |
| Funds pending Approval | 0 | 259,000 | 0 | 259,000 | - | 259,000 | 0.0% |
| TOTAL | 137,088,879 | 16,469,502 | 69,367,724 | 222,926,106 | 131,283,122 | 91,642,984 | 58.9% |

- (a) The total of Kshs. 16,362,387 in the adjustment column is apportioned as follows: Kshs. 16,103,387 (opening balance 1/7/2020) and Kshs. 259,000 (A.I.A Sale of Tender)
- (b) Kshs. 69,367,724 (funds from previous financial year F/Y 2019/2020) and Kshs. 107,115 funds from closed PMC account under devolved funds.
- (c) During the financial year we got A.I.A amounting to Kshs. 259,000 from sale of tender.
- (d) Explanations on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

i. Compensation of employees:

The office was able to spend only 65.0% on the allocation. Included in the budget is staff gratuity earned for the last three months in the new contract amounting to Kshs. 192,795.

ii. Use of goods and services:

The office utilized only 49.8% of use of goods and service. The reason is the office didn't undertake various training due to the issues of Covid-19. We have since organised a PMC training in the of October 2021.

iii. Transfer to other Government Units:

The office was able to spend only 58.5% which was balance from the previous year. Most projects on education sector earmarked for FY 2020/2021 were not done since funds have not yet been received.

iv. Other grants and transfers:

The office was able to spend only 59.6% of the category. Included in the expenditure is over Kshs.27.6 Million for bursary, Over Kshs. 7.9 Million emergency projects, Kshs.1.0Million sports, Kshs.1.0 Million for environment and Kshs.14.9Million security projects earmarked for FY 2019/2020. The other allocation for FY2020/2021 for the category funds are yet to be received from the board.

v. Acquisition of Assets:

The office spent Only 41.3% of this category. Kshs.1. Million for the office furniture's not yet spent, the procurement process is going to be completed by end of September.

vi. Other payments (ICT Hubs):

The office spent 99.8% for this category. All the projects budgeted for have been completed.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilization difference totals | 91,642,984 |
| Less undisbursed funds receivable from the Board as at 30th June 2021 | 44,188,880 |
| | 47,454,104 |
| Add Accounts payable | 0 |
| Less Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the FY 202021 | 47,454,104 |

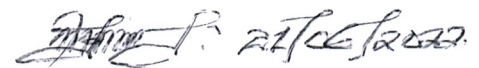
The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 21/6 2021 and signed by:



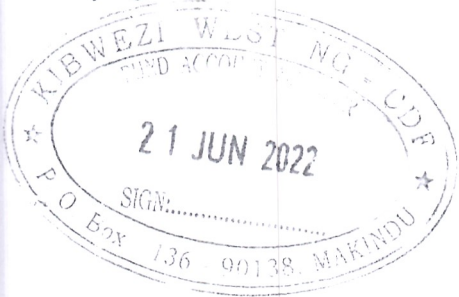
Fund Account Manager
 Name: **DAVID**
KABERIA
MURUNGI



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



Chairman NG-CDF Committee
 Name: **Simeon W. KIEKO**



I. BUDGET EXECUTION BY SECTORS AND PROJECTS

| 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 Utilization (f=d/c %) |
|----------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | 2,514,145 | 1,683,732 | 1,541,184 | 5,739,061 | 3,730,954 | 2,008,107 | 65 |
| 1.2 Committee allowances | 3,000,000 | 1,036,547 | - | 4,036,547 | 1,624,100 | 2,412,447 | 40 |
| 1.3 Use of goods and services | 2,318,488 | 624,779 | 1,000,879 | 3,944,146 | 2,231,991 | 1,712,155 | 57 |
| Total | 7,832,633 | 3,345,058 | 2,542,063 | 13,719,754 | 7,587,045 | 6,132,709 | 55 |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,000,000 | 41,800 | 1,200,000 | 2,241,800 | 884,000 | 1,357,800 | 39 |
| 2.2 Committee allowances | 2,000,000 | 521,000 | 300,000 | 2,821,000 | 1,990,400 | 830,600 | 71 |
| 2.3 Use of goods and services | 1,118,816 | 501,601 | 321,032 | 1,941,449 | 831,306 | 1,110,143 | 43 |
| Total | 4,118,816 | 1,064,401 | 1,821,032 | 7,004,249 | 3,705,706 | 3,298,543 | 53 |

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

| 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 Utilization (f=d/c %) |
|--------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 3.0 Emergency | 7,192,207 | 2,898,966 | 1,198,241 | 11,289,414 | - | | |
| 3.1 Primary Schools | | | | - | | | |
| 3.1.1.Mweini Chiefs office | - | - | - | - | 300,000 | | |
| 3.1.2.Kikumini Primary school | - | - | - | - | 300,000 | | |
| 3.1.3. Kisayani Primary School | - | - | - | - | 300,000 | | |
| 3.1.4.Wiivia Primary School | - | - | - | - | 350,000 | | |
| 3.1.5. Tutini Primary School | - | - | - | - | 350,000 | | |
| 3.1.6.Mulala Primary School | - | - | - | - | 350,000 | | |
| 3.1.7.Mithumoni Primary School | - | - | - | - | 350,000 | | |
| 3.1.8.Kabulini Primary School | - | - | - | - | 350,000 | | |
| 3.1.9.Nyayo Primary School | - | - | - | - | 350,000 | | |
| 3.1.10.Matutu Primary School | - | - | - | - | 350,000 | | |
| 3.1.11.Kanyungu Primary School | - | - | - | - | 350,000 | | |

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

| 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 Utilization (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 3.1.12.Mbodeni Primary School | - | - | - | - | 20,399 | | |
| 3.2 Secondary schools | | | | | | | |
| 3.2.1.Kiambani Secondary school | - | - | - | - | 300,000 | | |
| 3.2.2. Mutantheuu Secondary school | - | - | - | - | 300,000 | | |
| 3.2.3.Mutantheu Secondary school | - | - | - | - | 350,000 | | |
| 3.2.4.Kalii Secondary School | - | - | - | - | 350,000 | | |
| 3.3 Tertiary institutions | | | | | | | |
| 3.3.1.Kibwezi West Vocational College | - | - | - | - | 1,500,000 | | |
| 3.3.2.Kisayani Chiefs office ICT Centre | - | - | - | - | 300,000 | | |

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

| 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 Utilization (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | Kshs | 2020/2021 | 30/06/2021 | Kshs | |
| 3.4 Security projects | | | Kshs | | | Kshs | |
| 3.4.1.Kalungu Assistant Chiefs -pit latrine | - | - | - | | 350,000 | | |
| 3.4.2.Kai Assistant Chiefs -pit latrine | - | - | - | | 350,000 | | |
| 3.4.3. Muikiio Ventures Ltd | - | - | - | | 335,325 | | |
| 3.4.4.Kai Assistant Chiefs -pit latrine | - | - | - | | 94,924 | | |
| 3.5 Unutilized | - | - | - | - | | 3,338,766 | |
| Total | 7,192,207 | 2,898,966 | 1,198,241 | 11,289,414 | 7,950,648 | 3,338,766 | 70 |
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Secondary Schools | 30,000,000 | 1,211,000 | 1,000,000 | 32,211,000 | 16,953,000 | 15,258,000 | 53 |
| 4.2 Tertiary Institutions | 16,000,000 | 2,356,000 | 1,000,000 | 19,356,000 | 9,314,000 | 10,042,000 | 48 |
| 4.3 Social Security | | | | - | | - | |

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

| 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 Utilization (f=d/c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 4.4 Special Needs | 2,000,000 | 1,385,000 | - | 3,385,000 | 1,385,000 | 2,000,000 | 41 |
| Total | 48,000,000 | 4,952,000 | 2,000,000 | 54,952,000 | 27,652,000 | 27,300,000 | 50 |
| 5.0 Sports | | | | | | | |
| 5.1 .Kibwezi west Technical and Vocational College | 600,000 | - | - | 600,000 | - | 600,000 | - |
| 5.2.Makindu Police Post | 100,000 | - | - | 100,000 | - | 100,000 | - |
| 5.3. Makindu A Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.4. Kiboko Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.5. Kalulini Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.6. Kibwezi Township Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.7. Kiواني Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.8. Iviani Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |
| 5.9. Kyeni Primary School | - | - | 83,330 | 83,330 | 83,330 | - | - |

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

| 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 Utilization (f=d/c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 5.10. Ngongweni Primary School | - | - | 83,330 | 83,330 | 83,330 | - | |
| 5.11. Kathyaka Primary School | - | - | 83,340 | 83,340 | 83,340 | - | |
| 5.12. Nithongoni Primary school | - | - | 83,340 | 83,340 | 83,340 | - | |
| 5.13. Soto Primary school | - | - | 83,340 | 83,340 | 83,340 | - | |
| 5.14. Yikisemei Primary school | - | - | 83,340 | 83,340 | 83,340 | - | |
| Total | 700,000 | - | 1,000,000 | 1,700,000 | 1,000,000 | 700,000 | 59 |
| 6.0 Environment | | | | | | | |
| 6.1. Katulani Primary School | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |
| 6.2. Ndulu Primary School | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |
| 6.3. Emali chief's office CIH ICT Centre | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |
| 6.4. Yikisemei Primary School | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |
| 6.5. Kalii Secondary School | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |

KIBWEZI WEST Constituency

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference = c-d | % of Utilization (f=d/c %) |
|--------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|-------------------------------------|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2020/2021 | Kshs | Kshs | 2020/2021 | 30/06/2021 | Kshs | |
| 6.6. Ndetani Assistant Chiefs office | 135,000 | 0 | 0 | 135,000 | 0 | 135,000 | - |
| 6.7. Ilingoni Primary school | 0 | 0 | 130,000 | 130,000 | 130,000 | 0 | 100 |
| 6.8. Kevanda Primary School | 0 | 0 | 36,600 | 36,600 | 36,600 | 0 | 100 |
| 6.9. Mbukani Primary School | 0 | 0 | 40,000 | 40,000 | 40,000 | 0 | 100 |
| 6.10. Itiani Primary School | 0 | 0 | 40,000 | 40,000 | 40,000 | 0 | 100 |
| 6.11. Vololo Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.12. Kyaani Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.13. Makasa Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.14. Mweini Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.15. Iviani Primary School | 0 | 0 | 36,600 | 36,600 | 36,600 | 0 | 100 |
| 6.16. Ngeetha Chief's Office | 0 | 0 | 130,000 | 130,000 | 130,000 | 0 | 100 |
| 6.17. Kisayani Primary School | 0 | 0 | 166,600 | 166,600 | 166,600 | 0 | 100 |

| 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 Utilization (f=d/c %) |
|----------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| 6.18. Kari Mwaitu Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.19. Yimwaa Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.20. Kiboko Primary School | 0 | 0 | 21,000 | 21,000 | 21,000 | 0 | 100 |
| 6.21. Mbiuni Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.22. Mikululo Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.23. Mbondeni Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.24. Kaasuvi Primary School | 0 | 0 | 46,600 | 46,600 | 46,600 | 0 | 100 |
| 6.25. Katangini Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.26. Wikiamba Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.27. Nguumo Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.28. Yeini Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.29. Ndonguni Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |

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

| 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 Utilization (f=d/c %) |
|-------------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 6.30. Kwambae Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.31. Wiivia Primary School | 0 | 0 | 20,000 | 20,000 | 20,000 | 0 | 100 |
| 6.32. Makusu Primary School | 0 | 0 | 26,600 | 26,600 | 26,600 | 0 | 100 |
| Total | 810,000 | 0 | 1,000,000 | 1,810,000 | 1,000,000 | 810,000 | 55 |
| 7.0 Primary Schools Projects | | | | | | | |
| 7.1. Uthangathi Primary school | 2,400,000 | - | - | 2,400,000 | 2,400,000 | - | 100 |
| 7.2. Ngelenge Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.3. Kiواني Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.4. Iviani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.5. Kalima Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.6. Kiliku Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.7. Ndwaani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.8. Tutini Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |

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

| 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 Utilization (f=d/c %) |
|-----------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.9. Katisa Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.10. Mwalili Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.11. Kanyilya Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.12. Itaava Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.13. Ndulu Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.14. Utini Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.15. Masumba Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.16. Vololo Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.17. Mukame Ambeu Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.18. Kyaani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.19. Kakili Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.20. Ikungu Primary school | 2,400,000 | - | - | 2,400,000 | 2,400,000 | - | 100 |

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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| 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 Utilization (f=d/c %) |
|--------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.21. Yimwaa Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.22. Kamboo Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.23. Nthia Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.24. Mulili Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.25. Nzaikoni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.26. Mbiuni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.27. Katulani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.28. Yingos Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.29. Sekeleni Primary school | 1,200,000 | - | - | 1,200,000 | 1,200,000 | - | 100 |
| 7.30. Wiivia Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.31. Kalakalya Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.32. Katangini Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.33. Isaani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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| 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 Utilization (f=d/c %) |
|-----------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.34. Mutantheeu Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.35. Uvileni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.36. Muundani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.37. Kilongoni Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.38. Ndonguni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.39. Kalungu Primary school | 2,400,000 | - | - | 2,400,000 | 2,400,000 | - | 100 |
| 7.40. Kyanginywa Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.41. Kevanda Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.42. Ithamba Aume Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.43. Kalulini Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.44. Matinga Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.45. Masalani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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| 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 Utilization (f=d/c %) |
|---------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.46.Katulani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.47.Ilingoni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.48. Ngaikini Primary school | 1,200,000 | - | - | 1,200,000 | 1,200,000 | - | 100 |
| 7.49.Kinguutheni Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.50.Nthongoni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.51.Mulangoni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.52.Milu Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.53.Yikivala Primary school | 1,060,000 | - | - | 1,060,000 | 1,060,000 | - | 100 |
| 7.54.Nyayo Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.55.Mikauni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.56.Kisayani Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.57.Kiaoni Primary school | 1,060,000 | - | - | 1,060,000 | | 1,060,000 | - |
| 7.58. Kai Primary School | 0 | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100 |

KIBWEZI WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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| 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 Utilization (f=d/c %) |
|--------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.59. Kwakyai Primary School | 0 | - | 1,800,000 | 1,800,000 | 1,800,000 | - | 100 |
| 7.60.Mweini Primary School | 0 | - | 1,200,000 | 1,200,000 | 1,200,000 | - | 100 |
| 7.61.Wayoni Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.62.Kaunguni Primary School | 0 | - | 500,000 | 500,000 | 500,000 | - | 100 |
| 7.63. Kiwanzani Primary School | 0 | - | 1,200,000 | 1,200,000 | 1,200,000 | - | 100 |
| 7.64.Malembwa Primary School | 0 | - | 1,200,000 | 1,200,000 | 1,200,000 | - | 100 |
| 7.65.Makusu Primary School | 0 | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100 |
| 7.66.Masalani Primary School | 0 | - | 1,800,000 | 1,800,000 | 1,800,000 | - | 100 |
| 7.67.Kyeni Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.68.Thithi Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.69.Mii Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.70.Ngangani Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.71.Nguma Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |

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

| 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 Utilization (f=d/c %) |
|--------------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/BK) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 7.72.Ngongweni Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.73. Kwakakulu Primary School | 0 | - | 806,387 | 806,387 | 806,387 | - | 100 |
| 7.74.Syumile Primary School | 0 | - | 800,000 | 800,000 | 800,000 | - | 100 |
| 7.75.Syengoni Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.76.Kisayani Primary School | 0 | - | 2,700,000 | 2,700,000 | 2,700,000 | - | 100 |
| 7.77.Ilatu Primary School | 0 | - | 400,000 | 400,000 | 400,000 | - | 100 |
| 7.78.Mbondeni Primary School | 0 | 291,532 | | 291,532 | 291,532 | | 100 |
| 7.79.Kilema Primary School | 0 | - | 900,000 | 900,000 | 900,000 | - | 100 |
| 7.80. Kitandi Primary School | 0 | - | 1,500,000 | 1,500,000 | 1,060,000 | 440,000 | 71 |
| Total | 64,720,000 | 291,532 | 26,113,502 | 91,017,919 | 46,057,919 | 44,960,000 | 51 |
| 8.0 Secondary Schools Projects | | | | | | | |
| 8.1. Utini Secondary School | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100 |

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

| 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 Utilization (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 8.2.Mii Secondary School | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100 |
| 8.3. Kangii Secondary School | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100 |
| 8.4. Masalani Secondary School | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100 |
| 8.5.Nguumo Girls Secondary School | - | - | 3,500,000 | 3,500,000 | 3,500,000 | - | 100 |
| 8.6. Mikuyuni Secondary School | - | - | 3,500,000 | 3,500,000 | 3,500,000 | - | 100 |
| 8.7. Kiliku Secondary School | - | - | 2,500,000 | 2,500,000 | 2,500,000 | - | 100 |
| Total | - | - | 14,500,000 | 14,500,000 | 14,500,000 | - | 100 |
| 9.0 Tertiary institutions Projects | | | | | | | |
| 9.1.KMTC Makindu Campus | 1,400,000 | - | - | 1,400,000 | 1,400,000 | - | 100 |
| 9.2. KMTC Makindu Campus | - | - | 1,350,000 | 1,350,000 | 1,350,000 | - | 100 |
| Total | 1,400,000 | - | 1,350,000 | 2,750,000 | 2,750,000 | - | 100 |

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

| 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 Utilization (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 10.0 Security Projects | | | | | | | |
| 10.1. Mulala Chiefs office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.2. Mulala Police Post | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.3. Kiu Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.4. Kiboko Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.5. Muuni Assistant Chiefs office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.6. Kaunguni Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.7. Kanyilyiya Ass. Chief's Office | 200,000 | - | - | 200,000 | - | 200,000 | - |
| 10.8. Kyanginywa Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.9. Kalungu Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.10. Ngulu Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |

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

| 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 Utilization (f=d/c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 10.11.Kathyaka Assistant Chief's office | 135,000 | - | - | 135,000 | - | 135,000 | - |
| 10.12.Kiaoni Police Station | 565,223 | - | 1,500,000 | 2,065,223 | 2,065,223 | - | 100 |
| 10.13.NGCDF Office gate | | 126,000 | | 126,000 | | 126,000 | - |
| 10.14. Kalungu Assistant Chief's office | | | 150,000 | 150,000 | | 150,000 | - |
| 10.15. Twaandu Assistant Chiefs office | | 100,000 | | 100,000 | | 100,000 | - |
| 10.16. Kibwezi DCC Office | | | 550,000 | 550,000 | | 550,000 | - |
| 10.17. Kyanginywa Assistant Chief's office | | | 100,000 | 100,000 | | 100,000 | - |
| 10.18. Ngaaka Ass. Chiefs Office | | | 300,000 | 300,000 | | 300,000 | - |
| 10.19. Kibwezi Police station | - | - | 100,000 | 100,000 | 100,000 | - | 100 |
| 10.20. Ndetani Ass.Chiefs Office | - | - | 150,000 | 150,000 | 150,000 | - | 100 |
| 10.21. Emali Police Post | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100 |

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

| 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 Utilization (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 10.22. Kai Ass. Chiefs Office | - | - | 500,000 | 500,000 | 500,000 | - | 100 |
| 10.23. Kalii Ass. Chiefs Office | - | - | 300,000 | 300,000 | 300,000 | - | 100 |
| 10.24. Symile Ass. Chiefs Office | - | - | 650,000 | 650,000 | 650,000 | - | 100 |
| 10.25. Mbuinzau Assistant Chiefs office | - | - | 1,500,000 | 1,500,000 | 1,500,000 | - | 100 |
| 10.26. Makasa Ass. Chiefs Office | - | - | 1,500,000 | 1,500,000 | 1,500,000 | - | 100 |
| 10.27. Kiunduani Ass. Chiefs Office | - | - | 1,300,000 | 1,300,000 | 1,300,000 | - | 100 |
| 10.28. Mikuyuni Ass. Chiefs Office | - | - | 1,250,000 | 1,250,000 | 1,250,000 | - | 100 |
| 10.29. Kikumini Ass. Chiefs Office | - | - | 625,000 | 625,000 | 625,000 | - | 100 |
| 10.30. Wolwa Assistant Chiefs office | | | 225,000 | 225,000 | - | 225,000 | - |
| 10.31. Makindu DCC Office | - | - | 100,000 | 100,000 | 100,000 | - | 100 |
| 10.32. Kisayani chiefs office ict | - | - | 300,000 | 300,000 | 300,000 | - | 100 |

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

| 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 Utilization (f=d/c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 10.33. Kiboko Police Station | - | 1,700,000 | 0 | 1,700,000 | 1,700,000 | - | 100 |
| 10.34. Mulala Police Station | - | - | 1,950,000 | 1,950,000 | 1,950,000 | - | 100 |
| 10.35. Makindu Police Post | | | 400,000 | 400,000 | - | 400,000 | - |
| Total | 2,115,223 | 1,926,000 | 14,450,000 | 18,491,223 | 14,990,223 | 3,501,000 | 81 |
| 11.0 Acquisition of assets | | | | | | | |
| 11.1 Motor Vehicles | - | | - | - | - | - | |
| 11.2 Construction of CDF office | - | 620,389 | - | 620,389 | 500,000 | 120,389 | 81 |
| 11.3 Purchase of furniture and equipment | 200,000 | 2,853 | 1,000,000 | 1,202,853 | 199,520 | 1,003,333 | 17 |
| 11.4 Purchase of computers | - | 103,000 | - | 103,000 | 95,760 | 7,240 | 93 |
| Total | 200,000 | 726,242 | 1,000,000 | 1,926,242 | 795,280 | 1,130,962 | 41 |

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

| 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 Utilization (f=d/c %) |
|--|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 12.0 Other payments | | | | | | | |
| 12.1. Kibwezi west strategic plan | - | 801,303 | - | 801,303 | 794,301 | 7,002 | 99 |
| 12.2. Kibwezi West NG-CDF Office ICT class | 0.00 | 0.00 | 200,000 | 200,000 | 200,000 | - | 100 |
| 12.3. Kibwezi Deputy County Commissioner's CIH ICT class | 0.00 | 0.00 | 200,000 | 200,000 | 200,000 | - | 100 |
| 12.4. Emali chief's office CIH ICT Class | 0.00 | 0.00 | 200,000 | 200,000 | 200,000 | - | 100 |
| 12.5. Kisayani chiefs office CIH ICT Class | 0.00 | 0.00 | 200,000 | 200,000 | 200,000 | - | 100 |
| 12.6. Kiunduani chief's office CIH ICT Class | 0.00 | 0.00 | 1,700,000 | 1,700,000 | 1,700,000 | - | 100 |
| Total | - | 801,303 | 2,500,000 | 3,301,303 | 3,294,301 | 7,002 | 100 |

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

| 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 Utilization (f=d/c %) |
|---------------------------|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding & Disbursements | | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 13.0 unallocated fund | | | | | | | |
| 13.1. Unapproved projects | | | | | | | |
| 13.2. AIA | | 464,000 | | 464,000 | | 464,000 | - |
| 13.3. PMC savings | | | | - | | | |
| Total | | 464,000 | | 464,000 | | 464,000 | - |
| Grand Total | 137,088,879 | 16,469,502 | 69,367,724 | 222,926,105 | 131,283,122 | 91,642,983 | 59 |

(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 WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest

payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| | Description | | 2020 - 2021 | 2019 - 2020 |
|---------|---------------------------------|-----------|--------------------|--------------------|
| 1330407 | Normal Allocation | | Kshs | Kshs |
| | | B047173 | | 54,240,876 |
| | | B047460 | | 4,000,000 |
| | | B041295 | | 18,000,000 |
| | | B041412 | | 800,000 |
| | | B047715 | | 5,000,000 |
| | | B047920 | | 6,000,000 |
| | | B049309 | | 14,000,000 |
| | | B104332 | | 21,000,000 |
| | | A823537 | 40,000,000 | |
| | | B104549 | 6,367,724 | |
| | | B104722 | 23,000,000 | |
| | | B124553 | 9,000,000 | |
| | | B124985 | 10,000,000 | |
| | | B119839 | 13,000,000 | |
| | | B128128 | 6,900,000 | |
| | | B128440 | 6,000,000 | |
| | | B132184 | 6,000,000 | |
| | | B138852 | 13,000,000 | |
| | | B126146 | 7,000,000 | |
| | | B126439 | 10,000,000 | |
| | | B140583 | 12,000,000 | |
| | | | | |
| 1330408 | Conditional Grants | AIE NO... | | |
| 1330409 | Receipt from other Constituency | | | |
| | TOTAL | | 162,267,724 | 123,040,876 |

2. PROCEEDS FROM SALE OF ASSETS

| 3510000 | | | | |
|---------|--|--|-------------|-------------|
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 3510202 | Receipts from the Sale of Buildings | | | - |
| 3510601 | Receipts from the Sale of Vehicles and Transport Equipment | | | - |
| 3510801 | Receipts from the Sale Plant Machinery and Equipment | | | - |
| 3510803 | Receipts from the Sale of Office and General Equipment | | | - |
| | TOTAL | | - | - |

3. OTHER RECEIPTS

| 1400000 | | | | |
|---------|---|--|----------------|----------------|
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 1410107 | Interest Received | | | - |
| 1410405 | Rents | | | - |
| 1420601 | Receipts Sale of Tender Documents | | 259,000 | 177,000 |
| | Hire of plant/equipment/facilities | | - | - |
| | Unutilized funds from PMCs (See annex 6) | | 107,115 | - |
| 1450207 | Other Receipts Not Classified Elsewhere (specify) | | - | - |
| | TOTAL | | 366,115 | 177,000 |

4. COMPENSATION OF EMPLOYEES

| 2110000 | | | | |
|---------|--|--|------------------|------------------|
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 2110201 | NG-CDFC Basic staff salaries | | 2,209,114 | 2,001,794 |
| | Personal allowances paid as part of salary | | | |
| 2110301 | House allowance | | - | - |
| 2110314 | Transport allowance | | - | - |
| 2110320 | Leave allowance | | - | - |
| 2710120 | Gratuity-contractual employees | | 1,488,240 | - |
| 2120101 | Employer Contributions Compulsory national social security schemes | | 33,600 | 33,600 |
| | TOTAL | | 3,730,954 | 2,035,394 |

5. USE OF GOODS AND SERVICES

| 2200000 | | | | |
|---------|---|--|-------------|-------------|
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 2210100 | Utilities, supplies and services | | 0 | - |
| 2210101 | Electricity | | 49,676 | 56,766 |
| 2210102 | Water & sewerage charges | | - | |
| 2210104 | Office rent | | | - |
| 2210200 | Communication, supplies and services | | 68,500 | 9,450 |
| 2210300 | Domestic travel and subsistence | | 276,600 | 146,400 |
| 2210500 | Printing, advertising and information supplies & services | | 0 | - |
| 2210600 | Rentals of produced assets | | | - |
| 2210700 | Training expenses | | 884,000 | 962,200 |

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

| | | | | |
|---------|--|--|------------------|------------------|
| 2210800 | Hospitality supplies and services | | 0 | - |
| 2210802 | Other committee expenses | | 0 | - |
| 2210809 | Committee allowance | | 3,420,400 | 3,956,500 |
| 2210900 | Insurance costs | | 102,509 | 113,358 |
| 2211000 | Specialized materials and services | | | - |
| 2211100 | Office and general supplies and services | | 1,767,436 | 667,433 |
| 2211200 | Fuel , oil & lubricants | | 600,000 | 550,000 |
| 2211300 | Other operating expenses | | 0 | - |
| 2211301 | Bank service commission and charges | | 62,797 | 39,805 |
| 2211310 | Other Operating Expenses | | | - |
| 2211313 | Security operations | | | - |
| 2220100 | Routine maintenance - vehicles and other transport equipment | | 289,779 | 329,423 |
| 2220200 | Routine maintenance- other assets | | 40,100 | - |
| | TOTAL | | 7,561,797 | 6,831,335 |

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| | | | | |
|---------|------------------------------------|--|-------------------|-------------------|
| 2630200 | | | | |
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 2630204 | Transfers to Primary Schools | | 46,078,318 | 22,490,000 |
| 2630205 | Transfers to Secondary Schools | | 14,500,000 | 17,820,000 |
| 2630206 | Transfers to Tertiary Institutions | | 2,750,000 | |
| | TOTAL | | 63,328,318 | 40,310,000 |

7. OTHER GRANTS AND OTHER PAYMENTS

| 2640000 | | | | |
|---------|---|--|-------------------|-------------------|
| | Description | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 2640101 | Bursary - Secondary (see attached list) | | 16,953,000 | 28,522,000 |
| 2640102 | Bursary -Tertiary (see attached list) | | 9,314,000 | 13,349,000 |
| 2640104 | Bursary- Special Schools | | 1,385,000 | 852,000 |
| 2640105 | Mocks & CAT (see attached list) | | - | - |
| | Social Security Programmes (NHIF) | | | |
| 2640507 | Security Projects (see attached list) | | 14,990,223 | 4,700,000 |
| 2640509 | Sports Projects (see attached list) | | 1,000,000 | 1,733,563 |
| 2640510 | Environment Projects (see attached list) | | 1,000,000 | 4,035,000 |
| 2640200 | Emergency Projects (see attached list) | | 7,930,249 | 6,900,000 |
| | TOTAL | | 52,572,472 | 60,091,563 |

8. ACQUISITION OF ASSETS

| 3100000 | | | | |
|---------|---|--|-------------|-------------|
| | Non-Financial Assets | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs | Kshs |
| 3110102 | Purchase of Buildings | | - | - |
| 3110202 | Construction of Buildings (Office toilet FY20/21) | | 500,000 | 1,720,856 |
| 3110302 | Refurbishment of Buildings | | - | - |
| 3110701 | Purchase of Vehicles and Other Transport Equipment | | - | - |
| 3110704 | Purchase of Bicycles & Motorcycles | | - | - |
| 3110801 | Overhaul of Vehicles and Other Transport Equipment | | - | - |
| | Purchase of Household Furniture and Institutional Equipment | | | |

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| | | | | |
|--|--|--|----------------|------------------|
| | Purchase of office furniture and General Equipment | | 199,520 | 515,566 |
| | Purchase of computers ,printers and other IT equipment's | | 95,760 | - |
| | Purchase of ICT Equipment, Software and Other ICT Assets | | - | - |
| | Purchase of Specialized Plant, Equipment and Machinery | | - | - |
| | Rehabilitation and Renovation of Plant, Machinery and Equip. | | - | - |
| | Acquisition of Land | | - | - |
| | Acquisition of Intangible Assets | | | |
| | TOTAL | | 795,280 | 2,236,422 |

9. OTHER PAYMENTS

| | | | 2020 - 2021 | 2019 - 2020 |
|---------|------------------|--|------------------|-------------------|
| | 9 Other Payments | | Kshs | Kshs |
| 2211310 | Strategic Plan | | 794,301 | - |
| 2211311 | ICT Hubs | | 2,500,000 | 11,592,577 |
| | | | | - |
| | TOTAL | | 3,294,301 | 11,592,577 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

| | Name of Bank, Account No. & currency | Account Number | 2020 - 2021 | 2019 - 2020 |
|--|---|------------------------------|---------------------|---------------------|
| | | | Kshs (30/6/2021) | Kshs (30/6/2020) |
| | <i>Kenya Commercial Bank, Makindu Branch. Kibwezi West NG-CDF</i> | <i>A/C no.1148787925</i> | 47,454,104 | 16,103,387 |
| | | | - | - |
| | TOTAL | | 47,454,104 | 16,103,387 |
| | | | | |
| | 10B: CASH IN HAND) | | | |
| | | | | |
| | | | 2020 - 2021 | 2019 - 2020 |
| | | | Kshs (30/6/2021) | Kshs (30/6/2020) |
| | Location 1 | | - | - |
| | Other receipts (specify) | | - | - |
| | TOTAL | | - | - |

11: OUTSTANDING IMPRESTS

| | Name of Officer | | Amount Taken | Amount Surrendered | Balance (30/6/2020) |
|--|-----------------|--------------------|--------------|--------------------|---------------------|
| | | Date imprest taken | Kshs | Kshs | Kshs |
| | | | | - | - |
| | | | - | - | - |
| | TOTAL | | - | - | - |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. Retention

| 12A Retention | | 2020-2021 | 2019-2020 |
|---|--|-----------|-----------|
| | | Kshs | Kshs |
| Retention as at 1st July (A) | | - | - |
| Retention held during the year (B) | | - | - |
| Retention paid during the Year (C) | | - | - |
| Closing Retention as at 30th June D= A+B-C | | - | - |
| | | | |
| | | | |
| | | | |
| 12 B Gratuity | | | |
| | | 2020-2021 | 2019-2020 |
| | | Kshs | Kshs |
| Gratuity as at 1 st July (A) | | - | - |
| Gratuity held during the year (B) | | - | - |
| Gratuity paid during the Year (C) | | - | - |
| Closing Gratuity as at 30 th June D= A+B-C | | - | - |
| | | | |
| | | | |

13 BALANCES BROUGHT FORWARD

| | | 2020- 2021 | 2019- 2020 |
|---------------|--|--------------------|--------------------|
| | | Kshs (1/7/2020) | Kshs (1/7/2019) |
| Bank accounts | | 16,103,386 | 15,982,802 |
| Cash in hand | | | |
| Imprest | | | |
| TOTAL | | 16,103,386 | 15,982,802 |
| | | | |

14. PRIOR YEAR ADJUSTMENTS

| | | Balance b/f FY 2019/2020 as per Audited Financial statements | Adjustments | Adjusted Balance** b/f FY 2019/2020 |
|--|--------------------------|--|-------------|---|
| | Description of the error | Kshs | Kshs | Kshs |
| | Bank accounts balances | - | | - |
| | Cash in hand | - | - | - |
| | Accounts Payable | - | - | - |
| | Receivables | - | - | - |
| | Others (specify) | - | - | - |
| | Total | - | - | - |

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

| | | 2020- 2021 | 2019- 2020 |
|--|--|------------|------------|
| | | Kshs | Kshs |
| | Outstanding Imprest as at 1st July (A) | - | - |
| | Imprest issued during the year (B) | - | - |
| | Imprest surrendered during the Year (C) | - | - |
| | Net changes in accounts receivables (D=A+B-C) | - | - |

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

| | | 2020- 2021 | 2019- 2020 |
|--|--|------------|------------|
| | | Kshs | Kshs |
| | Deposits and Retention as a t 1st July 2019 (A) | - | - |
| | Deposits and Retention held during the year (B) | - | - |
| | Deposits and Retention paid during the year © | - | - |
| | Closing accounts payable at 30th June (D=A+B-C) | - | - |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

| 17.1: PENDING ACCOUNTS PAYABLE (See Annex 1) | | | | |
|---|---|--|-------------------|---------------------|
| | | | 2020- 2021 | 2019- 2020 |
| | | | Kshs | Kshs |
| | Construction of buildings | | - | 1,482,250.00 |
| | Construction of civil works | | - | - |
| | Supply of goods | | - | 742,400.00 |
| | Supply of services | | - | - |
| | TOTAL | | - | 2,224,650.00 |
| 17.2: PENDING STAFF PAYABLES (See Annex 2) | | | | |
| | | | 2020- 2021 | 2019- 2020 |
| | | | Kshs | Kshs |
| | NGCDF Staff | | 192,795 | 1,098,378 |
| | Others (specify) | | - | - |
| | | | 192,795 | 1,098,378 |
| 17.3: UNUTILISED FUNDS (See Annex 3) | | | | |
| | | | 2020- 2021 | 2019- 2020 |
| | | | Kshs | Kshs |
| | Compensation of employees | | 2,008,107 | 3,224,917 |
| | Use of goods and services | | 7,628,145 | 5,547,637 |
| | Amounts due to other Government entities (see attached list) | | 44,939,602 | 42,040,804 |
| | Amounts due to other grants and other transfers (see attached list) | | 35,670,166 | 29,425,207 |
| | Acquisition of assets | | 1,130,962 | 1,726,241 |

| | | | | |
|--|---|--|-------------------|-------------------|
| | Others (<i>specify</i>) | | 7,002 | 3,301,303 |
| | Funds pending approval | | 259,000 | 205,000 |
| | Total | | 91,642,982 | 85,471,109 |
| | | | | |
| | | | | |
| | 17.4: PMC ACCOUNT BALANCES (See Annex 4) | | | |
| | | | 2020- 2021 | 2019- 2020 |
| | | | Kshs | Kshs |
| | PMC account balances (see attached list) | | 37,892,201 | 26,909,699 |
| | | | | |
| | Total | | 37,892,201 | 26,909,699 |

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Designation | Job Group | Outstanding Balance 30th June 2021 <i>March 21 to June 21</i> | Comments |
|-------------------------------|-------------------|-----------|--|----------|
| NG-CDFC Staff-Gratuity | | | | |
| 1. Titus Sammy | Account Assistant | H | 35,923 | |
| 2. Prudence Stephen | Secretary | G | 31,806 | |
| 3. Benard K. Muindu | Field Officer | G | 31,806 | |
| 4. Jones Kitusi | Records Officer | G | 31,806 | |
| 5. Muingo Mbindo | Driver | G | 27,900 | |
| 6. Jonah Mulatya | Watchman | A | 16,777 | |
| 7. Damaris David | Cleaner | A | 16,777 | |
| Grand Total | | | 192,795.20 | |

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ANNEX 3 – UNUTILIZED FUND

| Name | Brief Transaction Description | Outstanding Balance 2020/21 | Outstanding Balance 2019/20 | Comments |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------------|----------|
| Compensation of employees | | | | |
| 1. Employee Salaries | | 1,361,708.00 | 2,590,517.00 | |
| 2. Employee Gratuity Earned | | 559,699.00 | 1,098,378.00 | |
| 3. NHIF | | 68,700.00 | 56,700.00 | |
| 4. NSSF | | 18,000.00 | 18,000.00 | |
| | Sub Total | 2,008,107.00 | 3,763,595.00 | |
| Use of goods & services | | | | |
| M&E | | | | |
| 2.1 Goods and Services | | 1,110,143 | 822,633.00 | |
| 2.2 Committee Expenses | | 830,600 | 821,100.00 | |
| 2.3 Capacity Building of NG-CDFs/PMCs | | 1,357,800 | 1,241,800.00 | |
| ADM | | | | |
| 1.1 Goods and Services | | 1,712,155 | 1,625,557.00 | |
| 1.2 Committee Expenses | | 2,412,447 | 1,036,547.00 | |
| SUB-TOTAL | | 7,423,145 | 5,547,638.00 | |

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| Amounts due to other grants and other transfers | | | | |
|---|--|------------------|----------------------|--------------|
| SECURITY. | | | | |
| 10.1. Mulala Chiefs office | | 135,000 | | |
| 10.2. Mulala Police Post | | 135,000 | | |
| 10.3. Kiu Assistant Chief's office | | 135,000 | | |
| 10.4. Kiboko Assistant Chief's office | | 135,000 | | |
| 10.5. Muuni Assistant Chiefs office | | 135,000 | | |
| 10.6. Kaunguni Assistant Chief's office | | 135,000 | | |
| 10.7. Kanyiliya Ass. Chef's Office | | 200,000 | | |
| 10.8. Kyanginywa Assistant Chief's office | | 135,000 | | |
| 10.9. Kalungu Assistant Chief's office | | 135,000 | | |
| 10.10. Ngulu Assistant Chief's office | | 135,000 | | |
| 10.11. Kathyaka Assistant Chief's office | | 135,000 | | |
| 10.13. NGCDF Office gate | | 126,000 | | |
| 10.14. Kalungu Assistant Chief's office | | 150,000 | | |
| 10.15. Twaandu Assistant Chiefs office | | 100,000 | | |
| 10.16. Kibwezi DCC Office | | 550,000 | | |
| 10.17. Kyanginywa Assistant Chief's office | | 100,000 | | |
| 10.18. Ngaaka Ass. Chiefs Office | | 300,000 | | |
| 10.19. Wolwa Assistant Chiefs office | | 225,000 | | |
| 10.20. Makindu Police Post | | 400,000 | | |
| SUB-TOTAL | | 3,501,000 | 16,362,600.00 | |
| Bursary and Social Security | | | | |
| 4.1 Secondary Schools | | 15,258,000 | | 2,211,000.00 |
| 4.2 Tertiary Institutions | | 10,042,000 | | 3,356,000.00 |

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| | | | | |
|--|--|--|------------|--------------|
| 4.4 Special Needs | | | 2,000,000 | 1,385,000.00 |
| SUB-TOTAL | | | 27,300,000 | 6,952,000.00 |
| 5.0 Sports | | | | |
| 5.1 .Kibwezi west Technical and Vocational College | | | 600,000 | |
| 5.2.Makindu Police Post | | | 100000 | |
| SUB-TOTAL | | | 700,000 | 1,000,000.00 |
| 6.0. Environment | | | | |
| 6.1. Katulani Primary School | | | 135,000 | |
| 6.2 .Ndulu Primary School | | | 135,000 | |
| 6.3. Emali chief's office CIH ICT Centre | | | 135,000 | |
| 6.4. Yikisemei Primary School | | | 135,000 | |
| 6.5. Kalii Secondary School | | | 135,000 | |
| 6.6. Ndetani Assistant Chiefs office | | | 810,000 | 1,000,000.00 |
| SUB-TOTAL | | | | |
| EMERGENCY | | | 3,338,766 | 4,110,607.00 |
| TOTAL | | | 35,649,766 | 29,425,207 |
| Amounts due to other Government entities | | | | |
| 7.2.Ngelenge Primary school | | | 1,060,000 | |
| 7.4.Iviani Primary school | | | 1,060,000 | |

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| | | | | |
|-----------------------------------|--|-----------|--|--|
| 7.5. Kalima Primary school | | 1,060,000 | | |
| 7.6. Kiliku Primary school | | 1,060,000 | | |
| 7.7. Ndwaani Primary school | | 1,060,000 | | |
| 7.8. Tutini Primary school | | 1,060,000 | | |
| 7.9. Katisa Primary school | | 1,060,000 | | |
| 7.10. Mwalili Primary school | | 1,060,000 | | |
| 7.11. Kanyilyiya Primary school | | 1,060,000 | | |
| 7.15. Masumba Primary school | | 1,060,000 | | |
| 7.16. Vololo Primary school | | 1,060,000 | | |
| 7.17. Mukame Ambeu Primary school | | 1,060,000 | | |
| 7.18. Kyaani Primary school | | 1,060,000 | | |
| 7.19. Kakili Primary school | | 1,060,000 | | |
| 7.22. Kamboo Primary school | | 1,060,000 | | |
| 7.23. Nthia Primary school | | 1,060,000 | | |
| 7.24. Mulili Primary school | | 1,060,000 | | |
| 7.25. Nzaikoni Primary school | | 1,060,000 | | |
| 7.26. Mbiuni Primary school | | 1,060,000 | | |

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| | | | | |
|-----------------------------------|--|-----------|--|--|
| 7.27. Katulani Primary school | | 1,060,000 | | |
| 7.28. Yingoso Primary school | | 1,060,000 | | |
| 7.31. Kalakalya Primary school | | 1,060,000 | | |
| 7.32. Katangini Primary school | | 1,060,000 | | |
| 7.33. Isaani Primary school | | 1,060,000 | | |
| 7.34. Mutantheeu Primary school | | 1,060,000 | | |
| 7.35. Uvileni Primary school | | 1,060,000 | | |
| 7.36. Muundani Primary school | | 1,060,000 | | |
| 7.38. Ndonguni Primary school | | 1,060,000 | | |
| 7.41. Kevanda Primary school | | 1,060,000 | | |
| 7.42. Ithamba Aume Primary school | | 1,060,000 | | |
| 7.43. Kalulini Primary school | | 1,060,000 | | |
| 7.44. Matinga Primary school | | 1,060,000 | | |
| 7.45. Masalani Primary school | | 1,060,000 | | |
| 7.46. Katulani Primary school | | 1,060,000 | | |
| 7.47. Ilingoni Primary school | | 1,060,000 | | |
| 7.50. Nthongoni Primary school | | 1,060,000 | | |

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| | | | | |
|--|--|------------|------------|--|
| 7.51.Mulangoni Primary school | | 1,060,000 | | |
| 7.52.Milu Primary school | | 1,060,000 | | |
| 7.54.Nyayo Primary school | | 1,060,000 | | |
| 7.55.Mikauni Primary school | | 1,060,000 | | |
| 7.56.Kisayani Primary school | | 1,060,000 | | |
| 7.57.Kiaoni Primary school | | 1,060,000 | | |
| 7.80. Kitandi Primary School | | 440,000 | | |
| Sub-Total | | 44,960,000 | 42,040,805 | |
| Acquisition of assets | | | | |
| 11.2 Construction of CDF office | | 120,389 | | |
| 11.3 Purchase of furniture and equipment | | 1,003,333 | | |
| 11.4 Purchase of computers | | 7,240 | | |
| TOTAL | | 1,130,962 | 1,726,241 | |
| Others (<i>specify</i>) | | | | |
| 12.1. Kibwezi west strategic plan | | 7,002 | | |
| SUB TOTAL | | | | |

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| | | | |
|------------------------|--|-------------------|-------------------|
| | | 7,002 | 3,301,303 |
| | | | |
| Funds pending approval | | 464,000 | 205,000 |
| Grand Total | | 91,642,982 | 85,471,101 |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f/f (Kshs) 2019/20 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2020/21 |
|--|--|-------------------------------------|-------------------------------------|--------------------------------------|
| Land | | 00 | 0 | 0 |
| Buildings and structures | 18,216,089.00 | 500,000 | 0 | 18,716,089.00 |
| Transport equipment | 5,517,804.00 | 0 | 0 | 5,517,804.00 |
| Office equipment, furniture and fittings | 1,989,072.00 | 199,520 | 0 | 2,188,592.00 |
| ICT Equipment, Software and Other ICT Assets | 715,000.00 | 95,760 | 0 | 810,760.00 |
| Other Machinery and Equipment | 451,167.00 | 0 | 0 | 451,167.00 |
| Heritage and cultural assets | | 0 | 0 | - |
| Intangible assets | | 0 | 0 | - |
| Total | 26,889,132.00.00 | 795,280 | | 27,684,412.00 |

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

| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---|------|------------|-----------|-----------|
| 1 | CHIEFS OFFICE KISAYANI CDF ACC | KCB | 1200788850 | 5,539 | 5,313 |
| 2 | EMALI AP CAMP CDF ACC | KCB | 1203790805 | CLOSED | 2,005 |
| 3 | EMALI CHIEF'S OFFICE CIH CDF ACCOUNT | KCB | 1266171835 | 16,740 | 161,356 |
| 4 | EMALI POLICE POST CDF ACCOUNT | KCB | 1234478838 | 90,405 | 3,885 |
| 5 | EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT | KCB | 1137127538 | 1,644 | 1,644 |
| 6 | GOODSHEPHERD GIRLS SEC SCHOOL CDF ACC. | KCB | 1107169429 | 149,839 | 149,839 |
| 7 | IKUNGU SECONDARY SCHOOL CDF ACC. | KCB | 1113950420 | 21,921 | 22,526 |
| 8 | IKOYO PRIMARY SCHOOL CDF ACC. | | 1126025194 | 289 | 289 |
| 9 | IKOYO SECONDARY SCHOOL CDF ACC. | KCB | 1151101265 | 1,346 | 1,346 |
| 10 | ILATU PRIMARY SCHOOL CDF A/C | KBC | 1241100977 | 1,926 | 136 |
| 11 | ILINGONI PRIMARY SCHOOL CDF ACC. | KCB | 1203857772 | 66,944 | 78,054 |
| 12 | ISAANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1150527633 | 3,061 | 187,125 |
| 13 | ITHAMBA AUME PRIMARY SCHOOL CDF ACC. | KCB | 1161429360 | 1,467 | 219,305 |
| 14 | ITHUMBA CHIEF'S OFFICE CDF ACCOUNT | KCB | 1239534124 | 7,822 | 7,502 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 15 | ITHUMULA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1200770765 | 46,939 | 7,502 |
| 16 | ITHUMULA SECONDARY SCHOOL CDF ACC | KCB | 1132544661 | 1,102 | 1,102 |
| 17 | ITIANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1239326653 | 35,872 | 332,850 |
| 18 | ITULANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1133934234 | 32,278 | 117,389 |
| 19 | IVIANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1137143126 | 1,050 | 35,870 |
| 20 | KAASYA PRIMARY SCHOOL CDF ACC. | KCB | 1162919086 | 8,489 | 8,489 |
| 21 | KAI PRIMARY SCHOOL CDF ACC | KCB | 1153121158 | 1,015,610 | 271,051 |
| 22 | KAKILI GIRLS SECONDARY SCHOOL CDF ACC. | KCB | 1176116398 | 2,588 | 2,588 |
| 23 | KALAKALYA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1252102682 | 13,734 | 13,734 |
| 24 | KALII SECONDARY SCHOOL CDF ACCOUNT | KCB | 1175585386 | 350,997 | 24,097 |
| 25 | KALIMANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1162430516 | 2,789 | 55,109 |
| 26 | KALULINI PRIMARY SCHOOL CDF ACC | KCB | 1157967736 | 3,020 | 3,020 |
| 27 | KALUNGU ASSISTANT CHIEF'S OFFICE CDF | KCB | 1267898682 | 1,522 | 550,000 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---|------|------------|-----------|-----------|
| | ACCOUNT | | | | |
| 28 | KALUNGU PRIMARY SCHOOL CDF ACC | KCB | 1160059780 | 2,445,237 | 45,237 |
| 29 | KALUNGU SECONDARY SCHOOL CDF ACCOUNT | KCB | 1125620838 | 1,912 | 1,912 |
| 30 | KAMBOO SECONDARY SCHOOL CDF ACC. | KCB | 1150139110 | 243,500 | 243,626 |
| 31 | KANAANI SECONDARY SCHOOL CDF ACC | KCB | 1136911669 | 23,389 | 303,629 |
| 32 | KANGESU DRIFT CDF ACC | KCB | CLOSED | - | 8,591 |
| 33 | KANGII SECONDARY SCHOOL CDF ACC | KCB | 1206774789 | 377,549 | 27,386 |
| 34 | KANYILILYA PRIMARY SCHOOL CDF ACC. | KCB | 1204027072 | 12,503 | 12,503 |
| 35 | KANYUNGU PRIMARY SCHOOL CDF ACC. | KCB | 1159079234 | 1,876 | 1,876 |
| 36 | KASUVI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135296359 | 69,860 | 23,500 |
| 37 | KATANGINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1163977403 | 4,187 | 4,298 |
| 38 | KATHYAKA AP LINE CDF PROJECT ACC. | KCB | 1204406111 | 6,597 | 6,597 |
| 39 | KATHYAKA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1241137129 | 11,107 | 128,590 |
| 40 | KATHYAKA PRIMARY SCHOOL CDF ACC. | KCB | 1164460773 | 58,530 | 58,530 |
| 41 | KATHYAKA SECONDARY SCHOOL CDF ACC. | KCB | 1126325570 | 18,221 | 18,221 |
| 42 | KATILAMUNI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1157895964 | 73,974 | 73,974 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 43 | KATULANI GIRLS SECONDARY SCHOOL (Makindu) CDF ACCOUNT | KCB | 1168545749 | 3,257 | 3,257 |
| 44 | KATULANI PRIMARY SCHOOL CDF ACC.(KBZ) | KCB | 1204566828 | 5,062 | 5,062 |
| 45 | KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT | KCB | 1149548851 | 10,757 | 157,129 |
| 46 | KATULANI PRIMARY SCHOOL CDF ACCOUNT- MKD | KCB | 1168545293 | 33,390 | 326,907 |
| 47 | KAUNGUNI DISPENSARY CDF ACCOUNT | KCB | CLOSED | - | 7,443 |
| 48 | KAUNGUNI PRIMARY CDF ACCOUNT | KCB | 1132474183 | 52,924 | 261,230 |
| 49 | KAWELU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1130378845 | 1,164 | 1,164 |
| 50 | KEVANDA PRIMARY SCHOOL CDF ACC. | KCB | 1184072760 | 153,274 | 116,914 |
| 51 | KEVANDA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1161655395 | 1,475 | 1,475 |
| 52 | KIAMBANI SECONDARY SCHOOL CDF ACC. | KCB | 1163983691 | 35,024 | 25,673 |
| 53 | KIAONI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1203885954 | 4,056 | 4,056 |
| 54 | KIAONI DISPENSARY CDF ACC | KCB | CLOSED | - | 8,408 |
| 55 | KIAONI PRIMARY SCHOOL CDF A/C | KBC | 1136943196 | 72,346 | 325,874 |
| 56 | KIAONI YOUTH POLYTECHNIC CDF | KBC | CLOSED | - | 50,600 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| | ACCOUNT | | | | |
| 57 | KIBOKO ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1266542272 | 27,241 | 157,338 |
| 58 | KIBOKO POLICE POST CDF ACCOUNT | KCB | 1273451295 | 203,702 | 100,000 |
| 59 | KIBOKO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1204707766 | 23,863 | 23,863 |
| 60 | KIBWEZI DCC OFFICE CIH CDF ACCOUNT | KCB | 1266434186 | 11,664 | 157,834 |
| 61 | KIBWEZI POLICE STATION CDF ACCOUNT | KCB | 1240897766 | 2,140 | 1,260 |
| 62 | KIBWEZI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT | KCB | 1175792640 | 2,036 | 2,036 |
| 63 | KIBWEZI WEST CDF OFFICE PROJECTS CDF ACCOUNT | KCB | 1176279025 | 383,982 | 289,396 |
| 64 | KIBWEZI WEST ENVIRONMENT CDF PROJECTS | KCB | 1204817723 | 210,914 | 3,954 |
| 65 | KIBWEZI WEST SPORTS CDF PROJECTS | KCB | 1203046391 | 39,814 | 78,934 |
| 66 | KIKUMINI HEALTH CENTRE CDF ACC | KCB | CLOSED | - | 23,565 |
| 67 | KIKUMINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1172459185 | 25,001 | 13,572 |
| 68 | KILEMA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1155207777 | 136,439 | 1,821 |
| 69 | KILIKU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1160963967 | 1,783 | 35,571 |
| 70 | KILIKU SECONDARY SCHOOL CDF ACCOUNT | KCB | 1118242610 | 266,547 | 88,673 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---|------|------------|-----------|-----------|
| 72 | KIMBOO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1241105448 | 82,974 | 79,583 |
| 73 | KING'UTHENI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1164544160 | 40,051 | 40,050 |
| 74 | KISAYANI CHIEF'S OFFICE ICT CENTRE PROJECT CDF ACCOUNT. | KCB | 1269403540 | 335,388 | 177,856 |
| 75 | KISAYANI GIRLS SEC SCHOOL CDF ACC. | KCB | 1170330738 | 2,522 | 177,913 |
| 76 | KISAYANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1164392670 | 271,514 | 271,514 |
| 77 | KISAYANI SCHOOL FOR PLWD CDF ACCOUNT | KCB | 1206873477 | 38,637 | 38,637 |
| 78 | KISINGO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1151202177 | 1,751 | 1,751 |
| 79 | KISINGO SECONDARY SCHOOL CDF ACCOUNT | KCB | 1127761897 | 5,423 | 5,423 |
| 80 | KITANDI PRIMARY SCHOOL CDF A/C | KBC | 1241044988 | 820,098 | 302,219 |
| 81 | KITENDE PRIMARY SCHOOL CDF ACCOUNT | KCB | 1157701205 | 15,757 | 15,883 |
| 82 | KITULANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1151358258 | 55,113 | 55,113 |
| 83 | KIUANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1203905238 | 1,047,028 | 12,028 |
| 84 | KIUNDUANI CHIEFS CAMP CDF ACCOUNT | KCB | 1225952409 | 141,337 | 8,123 |
| 85 | KIWANZANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1119406927 | 14,256 | 2,246 |
| 86 | KWA MARIA EARTH DAM | KCB | 1176236717 | CLOSED | 927 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---------------------------------------|------|------------|-----------|-----------|
| | CDF PROJECT ACC. | | | | |
| 87 | KWA MBAE PRIMARY SCHOOL CDF ACCOUNT | KCB | 1137894717 | 1,467 | 61,099 |
| 88 | KWA MUKONYO PRIMARY SCHOOL CDF ACC. | KCB | 1203855672 | 1,253 | 1,253 |
| 89 | KWAKAKULU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1132487331 | 12,720 | 301,536 |
| 90 | KWAKALELI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1204245371 | 3,807 | 116,682 |
| 91 | KWAKYAI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1132455464 | 11,169 | 2,619 |
| 92 | KWAKYAI STORAGE SHEDS CDF ACCOUNT | KCB | CLOSED | - | 7,973 |
| 93 | KYAANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1175132977 | 354 | 12,554 |
| 94 | KYANDULU PRIMARY SCHOOL CDF ACC. | KCB | 1135315264 | 22,995 | 22,995 |
| 95 | KYANGINYWA AP LINE CDF PROJECT ACC. | KCB | 1204418233 | 25,163 | 529,175 |
| 96 | KYANGINYWA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1273163672 | 1,069,220 | 300,000 |
| 97 | KYANGINYWA SECONDARY SCHOOL CDF ACC. | KCB | 1112943358 | 1,028 | 1,028 |
| 98 | KYENI PRIMARY SCHOOL CDF A/C | KBC | 1242739157 | 5,432 | 1,046 |
| 99 | MAKAANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135671850 | 7,772 | 422,360 |
| 100 | MAKINDU CHIEF'S OFFICE CDF ACCOUNT | KCB | 1270593188 | 4,618 | 7,498 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 101 | MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT | KCB | 1204811660 | 36,550 | 35,056 |
| 102 | MAKINDU GNCA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1274271304 | 7,398 | 1,974,760 |
| 103 | MAKINDU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1125832312 | 4,940 | 5,066 |
| 104 | MAKINDU SECONDARY SCHOOL CDF ACCOUNT | KCB | 1116202808 | 9,883 | 9,883 |
| 105 | MAKUSU PRIMARY SCHOOL CDF ACC. | KCB | 1150176784 | 225,514 | 26,248 |
| 106 | MAKUTANO KIBOKO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1137284749 | 48,561 | 110,664 |
| 107 | MALEMBWA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1175837660 | 129,743 | 1,683 |
| 108 | MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ) | KCB | 1135327939 | 41,317 | 38,623 |
| 109 | MASALANI SECONDARY SCHOOL-KBZ | KCB | 1130987477 | 111,138 | 90,378 |
| 110 | MASALANI SECONDARY SCHOOL-MKD | KCB | 1160431752 | 76,820 | |
| 111 | MASAMUKYE PRIMARY SCHOOL CDF A/C | KBC | 1172266875 | 806 | 806 |
| 112 | MASUMBA ACC'S OFFICE CDF ACCOUNT | KCB | 1267355786 | 32,335 | 237,613 |
| 113 | MASUMBA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1211241246 | 4,143 | 4,143 |
| 114 | MASUMBA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1149719427 | 2,784 | 2,784 |
| 115 | MATIKU PRIMARY | KCB | 1151655236 | | 12,390 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--------------------------------------|------|------------|-----------|-----------|
| | SCHOOL CDF ACCOUNT | | | 12,390 | |
| 116 | MATIKU SEC SCHOOL CDF ACC. | KCB | 1116453169 | 238,207 | 238,333 |
| 117 | MATINGA PRIMARY SCHOOL CDF ACC. | KCB | 1160358060 | 102,267 | 492,314 |
| 118 | MATINGA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1136848703 | 25,091 | 25,091 |
| 119 | MATUTU PRIMARY SCHOOL CDF ACC. | KCB | 1226826954 | 385,162 | 81,514 |
| 120 | MATUTU SECONDARY SCHOOL CDF ACC. | KCB | 1149204931 | 966 | 966 |
| 121 | MBONDENI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1273394062 | 59,463 | 900 |
| 122 | MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1149755423 | 30,456 | 30,456 |
| 123 | MBUKANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1151067458 | 42,509 | 2,749 |
| 124 | MIKAUNI PRIMARY SCHOOL CDF ACC. | KCB | 1210911620 | 2,542 | 332,232 |
| 125 | MIKULULO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135389187 | 24,748 | 24,748 |
| 126 | MIKUYUNI PRIMARY SCHOOL CDF ACC. | KCB | 1174743719 | 5,464 | 5,464 |
| 127 | MIKUYUNI SECONDARY SCHOOL CDF ACC. | KCB | 1133039960 | 520,767 | 165,563 |
| 128 | MILU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1159150397 | 5,715 | 5,715 |
| 129 | MITENDEU PRIMARY SCHOOL CDF ACC. | | 1240703775 | 5,810 | 5,573 |
| 130 | MITENDEU SECONDARY SCHOOL CDF ACC. | KCB | 1175027510 | 136,591 | 217,616 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 131 | MITHUMONI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1266770372 | 1,020 | 28,898 |
| 132 | MITHUMONI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1183604416 | 359,400 | 9,600 |
| 133 | MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT | KCB | 1168565510 | 720,963 | 1,426,172 |
| 134 | MUANGENI SECONDARY SCHOOL CDF ACC. | KCB | 1209593637 | 5,071 | 198,230 |
| 135 | MUATINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135667640 | 12,504 | 422,914 |
| 136 | MUKAMENI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135340455 | 1,497 | 1,497 |
| 137 | MUKONONI PRIMARY SCHOOL CDF ACCOUNT | | 1203862350 | 64,878 | 135,424 |
| 138 | MUKONONI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1159683026 | 18,200 | 18,200 |
| 139 | MULALA GIRLS SECONDARY SCHOOL CDF ACC. | KCB | 1130488284 | 64,387 | 64,387 |
| 140 | MULALA PRIMARY HGM SCHOOL CDF ACC. | KCB | 1156264944 | 358,108 | 8,108 |
| 141 | MULANGONI PRIMARY SCHOOL CDF ACCOUNT | | 1136777660 | 9,418 | 9,418 |
| 142 | MUSINGINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1151484199 | 4,746 | 133,118 |
| 143 | MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1148135731 | 5,317 | 5,317 |
| 144 | MUTOKWE PRIMARY SCHOOL CDF ACCOUNT | KCB | 1174754249 | 77,055 | 77,055 |
| 145 | MUUNDANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1151183490 | 106,109 | 106,361 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 146 | MUUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1239508190 | 2,330 | 2,235 |
| 147 | MUUSINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1161414509 | 1,544 | 1,544 |
| 148 | MWALILI PRIMARY SCHOOL CDF A/C | KBC | 1242751513 | 6,015 | 304,899 |
| 149 | MWASANGOMBE PRIMARY SCHOOL CDF ACCOUNT | KCB | 1125403365 | 16,555 | 1,727,204 |
| 150 | MWEINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1229952403 | 162,100 | 1,275 |
| 151 | MWEINI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1161641815 | 47,261 | 47,261 |
| 152 | NDATANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1173589791 | 42,277 | 42,403 |
| 153 | NDATANI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1154370070 | 48,363 | 137,234 |
| 154 | NDEINI PRIMARY SCHOOL CDF ACC. | KCB | 1137276487 | 67,054 | 129,518 |
| 155 | NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1239674589 | 160,426 | 119,358 |
| 156 | NDONGUNI PRIMARY SCHOOL CDF A/C | KBC | 1161574727 | 644 | 970 |
| 157 | NDULU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1267480831 | 1,094,408 | 34,408 |
| 158 | NDULUNI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1150213353 | 53,000 | 53,200 |
| 159 | NDUNGUNI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1162655941 | 5,098 | 5,350 |
| 160 | NDJUNDUNE SECONDARY SCHOOL | KCB | 1107175461 | 10,816 | 10,816 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---|------|------------|-----------|-----------|
| | CDF ACCOUNT | | | | |
| 161 | NDWAANI PRIMARY SCHOOL CDF ACC. | KCB | 1159679444 | 16,514 | 16,514 |
| 162 | NDWAANI SECONDARY SCHOOL CDF ACC. | KCB | 1211181197 | 2,510 | 2,510 |
| 163 | NGAIKINI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1203980299 | 1,206,789 | 6,789 |
| 164 | NGAIKINI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1117249395 | 18,418 | 18,418 |
| 165 | NGAKAA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1205654690 | 6,735 | 6,459 |
| 166 | NGAKAA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1135674833 | 1,574 | 1,574 |
| 167 | NGEETHA POLICE POST CDF PROJECT ACC. | KCB | 1203866194 | 15,779 | 15,779 |
| 168 | NGELENGE PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135150125 | 20,784 | 20,784 |
| 169 | NG'ETHA CHIEF'S OFFICE CDF ACCOUNT | KCB | 1266997032 | 9,906 | 9,546 |
| 170 | NGULU SUB CHIEF'S OFFICE CDF ACCOUNT | KCB | 1166557871 | 583 | 348,273 |
| 171 | NGUU SECONDARY SCHOOL CDF ACCOUNT | KCB | 1136064435 | 260,920 | 261,046 |
| 172 | NGUUMO GIRLS SECONDARY SCHOOL CDF ACCOUNT | KCB | 1135368066 | 323,305 | 2,356 |
| 173 | NGUUMO PRIMARY SCHOOL CDF A/C | KBC | 1241129630 | 33,367 | 195,952 |
| 174 | NTHIA PRIMARY SCHOOL CDF A/C | KBC | 1170897770 | 1,679 | 1,679 |
| 175 | NTHIA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1157431356 | 3,093 | 3,093 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 176 | NTHONGONI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135398674 | 52,969 | 52,969 |
| 177 | NTHONGONI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1154725766 | 22,791 | 3,477,530 |
| 178 | NYAYO SECONDARY SCHOOL CDF ACCOUNT | KCB | 1132435471 | 354,037 | 2,560,112 |
| 179 | SALAMA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1170819931 | 1,864 | 1,864 |
| 180 | SEKELENI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1161270140 | 1,254,321 | 54,521 |
| 181 | SOTO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1163214469 | 32,924 | 98,382 |
| 182 | ST. BAKHITA MAKUSU SECONDARY CDF ACCOUNT | KCB | 1122992653 | 2,774 | 454,144 |
| 183 | ST. ANNES KIBOKO GIRLS SEC SCHOOL CDF ACC. | KCB | 1132785642 | 6,903 | 6,903 |
| 184 | ST. ANTONY ITIANI CDF ACCOUNT | KCB | 1151004103 | 2,755 | 2,755 |
| 185 | ST. SIMON MBUINZAU SEC SCHOOL CDF ACC. | KCB | 1151149314 | 1,507 | 1,507 |
| 186 | SYUMILE PRIMARY SCHOOL CDF ACC | KCB | 1135317712 | 231,373 | 123 |
| 187 | SYUMILE SECONDARY SCHOOL CDF ACCOUNT | KCB | 1162871695 | 39,080 | 39,080 |
| 188 | TUNGUNI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1149896744 | 36,727 | 36,727 |
| 189 | TUTINI CHIEFS OFFICE CDF ACCOUNT | KCB | 1232500135 | 7,325 | 7,325 |
| 190 | TUTINI PRIMARY SCHOOL CDF ACC. | KCB | 1136362541 | 351,641 | 1,641 |
| 191 | TUTINI SEC SCHOOL CDF | KCB | 1204429294 | | 469,651 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| | ACC. | | | 1,407 | |
| 192 | TWAANDU CHIEFS CAMP CDF ACCOUNT | KCB | 1225699169 | 970 | 970 |
| 193 | UTAFITI D/B PRIMARY SCHOOL CDF ACCOUNT | KCB | 1128653230 | 9,339 | 9,339 |
| 194 | UTHANGATHI PRIMARY SCHOOL CDF ACC. | KCB | 1132541085 | 2,402,659 | 14,659 |
| 195 | UTHASYO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1163217719 | 32,122 | 32,122 |
| 196 | UTINI GIRLS SECONDARY SCHOOL CDF ACCOUNT | KCB | 1149725052 | 196,107 | 49,657 |
| 197 | UVILENI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1234491567 | 1,788 | 91,993 |
| 198 | VOLOLO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1203804091 | 3,132 | 3,132 |
| 199 | VOLOLO SECONDARY SCHOOL CDF ACCOUNT | KCB | 1226131468 | 3,229 | 58,829 |
| 200 | WAYONA PRIMARY SCHOOL CDF A/C | KBC | 1135274665 | 10,178 | 54 |
| 201 | WIIVIA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1204482330 | 1,413,248 | 22,624 |
| 202 | WIKIAMBIA PRIMARY SCHOOL CDF A/C | KBC | 1132530482 | 2,582 | 94,638 |
| 203 | YIENI PRIMARY SCHOOL CDF ACC. | KCB | 1136983643 | 21,620 | 33,906 |
| 204 | YIKISEMEI PRIMARY SCHOOL CDF A/C | KBC | 1204794243 | 2,148 | 22,014 |
| 205 | YIKIVALA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1160133514 | 1,117,842 | 57,842 |
| 206 | YIMWAA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1226876919 | 1,080,710 | 20,710 |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|--|------|------------|-----------|-----------|
| 207 | YIMWAA SECONDARY SCHOOL CDF ACCOUNT | KCB | 1159650888 | 10,213 | 10,213 |
| 208 | YINDALANI PRIMARY SCHOOL CDF ACC. | KCB | 1151248703 | 25,139 | 25,139 |
| 209 | YINGOSO PRIMARY SCHOOL CDF A/C | KCB | 1135273405 | 1,422 | 1,422 |
| 210 | THITHI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1203856113 | 3,598 | |
| 211 | SYENGGONI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1135337608 | 1,120 | |
| 212 | MII PRIMARY SCHOOL CDF ACCOUNT | KCB | 1233913425 | 6,909 | |
| 213 | NGANGANI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1162918780 | 106,214 | |
| 214 | NGONGWENI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1279957093 | 98 | |
| 215 | NGUMA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1252143443 | 35,162 | |
| 216 | MWEINI CHIEF'S OFFICE CDF ACCOUNT | KCB | 1277559643 | 3,768 | |
| 217 | MII SECONDARY SCHOOL CDF ACCOUNT | KCB | 1108809928 | 618,308 | |
| 218 | MAKINDU KMTCC CDF ACCOUNT | KCB | 1279484225 | 1,534,061 | |
| 219 | SYUMILE ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1279910224 | 128,916 | |
| 220 | KAI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1279856041 | 67,605 | |
| 221 | KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1280011939 | 30,218 | |
| 222 | MBUINZAU ASSISTANT CHIEF'S CDF ACCOUNT | KCB | 1277940320 | 197,222 | |

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| S/NO | PMC ACCOUNT NAME | BANK | ACC/NO. | 30/6/2021 | 30/6/2020 |
|------|---|------|------------|-------------------|-------------------|
| 223 | MIKUYUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1278003541 | 150,147 | |
| 224 | MAKASA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT | KCB | 1278909141 | 148,044 | |
| 225 | KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT | KCB | 1280899549 | 625,201 | |
| 226 | KILONGONI PRIMARY SCHOOL CDF ACCOUNT | KCB | 1278241248 | 1,063,482 | |
| 227 | MUTANTHEEU SECONDARY SCHOOL CDF ACCOUNT | KCB | 1280011556 | 353,884 | |
| 228 | IKUNGU PRIMARY SCHOOL CDF ACCOUNT | KCB | 1271736896 | 2,420,000 | |
| 229 | ITAAVA PRIMARY SCHOOL CDF ACCOUNT | KCB | 1267479094 | 1,060,534 | |
| 230 | KAUNGUNI SECONDARY SCHOOL CDF ACCOUNT | KCB | 1151055557 | 199,513 | |
| 231 | NYAYO PRIMARY SCHOOL CDF ACCOUNT | KCB | 1286862191 | 350,000 | |
| 232 | MULALA POLICE POST CDF ACCOUNT | KCB | 1277561370 | 968,060 | |
| 233 | KIAONI POLICE POST CDF ACC. | KCB | 1285855914 | 326,632 | |
| | TOTAL | | | 37,892,201 | 26,909,699 |

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ANNEX 6.PMC CLOSED ACCOUNT

| | PMC CLOSED ACCOUNT | | | | | | Amount Kshs. | |
|---|---|--|--|--|--|--|-----------------|------------|
| 1 | Kangesu Drift Cdf Account | | | | | | 8,391.00 | |
| 2 | Kaunguni Dispensary Cdf Account | | | | | | 7,242.75 | |
| 3 | Kiaoni Dispensary Cdf Account | | | | | | 8,208.20 | |
| 4 | Kiaoni Youth Polytechnic Cdf Account | | | | | | 50,400.00 | |
| 5 | Kikumini Health Centre Cdf Account | | | | | | 23,365.00 | |
| 6 | Kwakyai Storage Sheds Cdf Account | | | | | | 7,767.75 | |
| 7 | Kwa Kimeu Drift CDF Account | | | | | | 813.9 | |
| 8 | Kwa Maria Earth Dam Cdf Account | | | | | | 926.75 | 107,115.35 |

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-------------------------------------|--|
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2) | 1.1 Table of contents – The table of contents is incomplete as it has excluded entries after notes to the financial statements such as, other important disclosures and Annexes. | <i>It true that the table of contents excludes other disclosures after notes to the financial statements. The is a predetermined template and am not able to reset it.</i> | Audit Certificate not yet received. | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2) | 1.2 Pagination – Page 2 is missing. | <i>As per the copies that I brought to your office and received on 25/2/2021, page 2 is inclusive and it contains the Key Constituency information and Management.</i> | Audit Certificate not yet received | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2) | 1.3 Forward by the Chairman- Report by the Fund | <i>It true that the reports have some typo errors which have been</i> | Audit Certificate not yet received | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|---|--|
| | <p>committee chairman in page 5 is found to contradict information in the elements of financial statements in amounts for allocation for the year- Kshs.137,367,724 (instead of Kshs.208,391,401) and receipts from the Board- Kshs.123,049,876 instead of Kshs.123,040,876. In addition, the report shows awarded bursaries for the year as Kshs.41,048,000 instead of a total of Kshs.42,723,000 reflected in Note 7.</p> | <p>corrected: I wish to state that the FY allocation for 2019/2020, Kshs.208,391,401 is inclusive of Kshs.71,200,677 explained below: 1. opening balance as at 1/7/2019 =Kshs. 15,982,801.00 2. Funds from the previous financial year 2018/2019 = Kshs. 54,240,875.00 3. Funds from the previous financial year 2017/2018 =Kshs. 800,000.00 4. AIA (Sale of Tender) = <u>Kshs. 177,000.00</u> TOTAL <u>Kshs.71,200,677.00</u></p> | | |
| MH/AUD/KIB | 1.4 Report of the independent | The irrelevant information has | Audit | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|------------------------------------|--|
| WEST-NGCDF/2019-2020 (2) | Auditors – The report of the independent auditors in Page 17 has information on the status of 2018/19 audit report which is not relevant to the year under audit. | been removed. | Certificate not yet received | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2) | 1.4.Total Receipts - The statement of receipts and payments reflects Kshs.123,217,876 as total receipts for the year which differs from amount of Kshs.139,200,677 shown in the summary statement of appropriation: Recurrent and development combined. | Kshs.123,217,876 is inclusive of: 1,Kshs.123,040,876 received from the Board 2,Kshs.177,000 AIA from sale of Tender. 3.Kshs.139,200,677 is inclusive of Kshs.15,982,801 being the opening balance as at 1/7/2019 in addition to the above. | Audit Certificate not yet received | |
| MH/AUD/KIB WEST- | 1.5 Unutilized Funds - Note | 1. Annex 3 has been corrected to | Audit Certificate not | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|------------------------------------|--|
| NGCDF/2019-2020 (2) | 17.3 on unutilized funds reflects Kshs.71,023,677 in respect to 2018/19 comparative balance while the supporting Annex 3 has a blank entry on the same account. In addition, the comparative balance of Kshs,71,023,677 differs from Kshs.70,995,677 confirmed from the prior year audited financial statements. | include the missing entry i.e the breakdown of the undone projects as at the closure of the year ending June 2019. 2.The variance between (Kshs. 71,023,677 and Kshs. 70,995,677 is Kshs. 28,000 which represent A.I.A for the FY 2018/2019. | yet received | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2) | 1.6PMC Account Balances – Note 17.4 reflects a comparative balance of Kshs.17,359,331 in respect to PMC account balances which was at variance with | As per the amended financial statement for the year ending 30 th June,2019 the PMC Account balances were Kshs. 17,359,331 and not Kshs. 17,480,355. (Appendices.1) | Audit Certificate not yet received | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|---|--|
| | the Kshs.17,480,355 confirmed from the audited financial statements for 2018/19. | | | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2 | <p>1.7 Payments in Bank Statement not Recorded in the Cashbook</p> <p>The bank reconciliation statement in support of the balance reflects payments in the bank statements but not in cashbook totaling Kshs.810,600 with some dating as far back as 2014/15 and 2015/16 financial years. Payments made in the bank without being recorded in the cashbook may be indicative of</p> | <p>It true, a fraud took place some three years before I reported to the constituency on 27TH April 2017. For all those years the officers in charge of the cashbook and preparation of bank reconciliation manipulated the data to hide the irregularity. During the time of campaign for the 2017 election, the area Member of parliament(MP) published a magazine containing all the approved projects for the five financial year i.e. 2013/2014, 2014/2015, 2015/2016 and 2016/2017. On scrutiny of the documents by the constituents, issues were raised on some projects which were never implemented. The MP wrote a</p> | <p>Audit Certificate not yet received</p> | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|------------------------------------|--|
| | fraudulent/authorized transactions which should be investigated and resolved. However, management did not provide explanation or evidence of efforts towards resolving the same. | letter dated 28 th June, 2017 demanding explanation on the same (see attached letter). This led the office to do an investigation and we realized the above cheques were drawn and funds meant for the projects got lost. | | |
| MH/AUD/KIB WEST-NGCDF/2019-2020 (2 | <p>1.8 Stale Cheques</p> <p>Further, the bank reconciliation statements revealed that there were unrepresented cheques totalling Kshs. 9,112,994 out of which cheques totaling Kshs. 641,369 were stale as at 30 June, 2020. See Appendix I. No explanation was provided as to why the cheques had not</p> | <p>The stale cheques that have surpassed six months and should be posted back into the cash books so that new valid cheques can be issued.</p> <p><i>It is true that the office as cheques amounting to Kshs. 641,369 which are stale and not written back to the cash book. This cheques are for Income tax withholding, the deduction done by the Makindu treasury but it's become had to pay them via i-tax. Since when CDF Offices were appointed as agents in the</i></p> | Audit Certificate not yet received | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|---|--|
| | <p>been presented to the bank for payment or for the failure to write them back in the cashbook.</p> <p>In view of the above, it has not been possible to confirm the accuracy and fair statement of cash and cash equivalents of Kshs. 16,103,386 as at 30 June, 2020.</p> | <p>year August 2018 I have been paying directly. Some of the Cheques are dating back to 2015 but were written back in the cashbook on 30/6/2019.</p> <p>On September 2020 I reported the matter to KRA office Nairobi and they are promising to collect them. We promise to write the back to the cashbook as we pursue the KRA office to collect them.</p> | | |
| <p>MH/AUD/KIB WEST-NGCDF/2019-2020 (2</p> | <p>In the absence of a formal documented criteria for selection and awarding of bursaries there is risk that there could be unfairness, and uneven distribution of bursaries within the constituency, and further bursaries could also be awarded to underserving beneficiaries.</p> | <p>The Kibwezi West NGCDF Management is appreciative of the advice given by the auditors on the documentation of the bursary processes. It was noted that the office doing a lot to make sure that the bursary awarding process is transparent and fair as possible lacks proper documentation e.g. the record of</p> | <p>Audit Certificate not yet received</p> | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---|--------------------------------------|---|
| | | <p>all the applicants, the office has been keying in only beneficiary list. The records as advised will help us know total number of applicant per each category. Attached please find the approved criteria of awarding bursary at Kibwezi West NGCDF Office</p> | | |



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