

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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KIBWEZI WEST CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

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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)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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**Table of Content**

Page

I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management .....	iii
III. NG-CDFC Chairman's Report.....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023 .....	xvii
V. Statement of Governance .....	xix
VI. Environmental and Sustainability Reporting .....	xxvi
VII. Statement Of Management Responsibilities.....	xxx
VIII. Report Of the Independent Auditors On The NGCDF- Kibwezi West Constituency .....	xxxii
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023 .....	1
X. Statement Of Assets and Liabilities As At 30th June, 2023.....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023.....	3
XII. Summary Statement of Appropriation for The Year Ended 30th June 2023 .....	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023 .....	8
XIV. Significant Accounting Policies .....	18
XV. Notes To the Financial Statements .....	24
Annexes: 1 Analysis of Pending Accounts Payable.....	34

**I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

NGCDFC-National Government Constituency Development Fund Committee

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

## II. 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 2022. 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 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)

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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**Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Japhet N. Ngui
2.	Sub-County Accountant	Elijah Mwazighe Mwazo
3.	Chairman NGCDFC	Gabriel M. Kisilu
4.	Member NGCDFC	John M. Nyamai

**(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of 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.

**(d) Kibwezi West Constituency NGCDF Headquarters**

P.O. Box 136-90138  
Kibwezi West NG-CDF Building  
Makindu Sub County Head quarter.  
Makindu, KENYA

**(e) Kibwezi West Constituency NGCDF Contacts**

Telephone: (254) 722-445-495  
E-mail: [ngcdfkibweziwest@ngcdf.go.ke](mailto:ngcdfkibweziwest@ngcdf.go.ke)  
Website: [www.kibweziwest.ngcdf.go.ke](http://www.kibweziwest.ngcdf.go.ke)

**(f) Kibwezi West Constituency NGCDF Bankers**

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

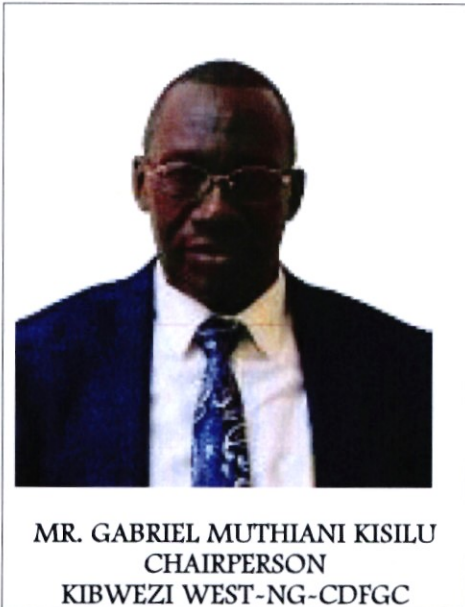
**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

### III. NG-CDFC Chairman's Report



Kibwezi West is a constituency in Kenya. It is one of six constituencies in Makueni. Count. Kibwezi West constituency comprises of the six wards.

I am very humbled for having taken the leadership of Kibwezi West NG-CDFC from 16<sup>th</sup> December 2022 after the expiry of the term of office of the former regime following the previous general election of 9<sup>th</sup> August 2022. Later in early January 2023, we received a new Fund Account Manager. Him and the new team of NG-CDFC, we have achieved a lot during the better half of the financial year.

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 (amended 2022) and regulation 2016. In the financial year 2022/2023 the NG-CDF Board allocated **Kshs. 152,740,674** to our constituency. The NG-CDFC then apportioned this amount to the following sectors according to the NG-CDF Act 2015.

<b>Serial</b>	<b>Name of Sector/project</b>	<b>Amount Allocated-Ksh.</b>
087/API	Administration/Recurrent expenditure	9,097,610
087/AP2	Monitoring and Evaluation/Capacity Building	4,558,805
087/2640100	Education Bursaries	53,186,060

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

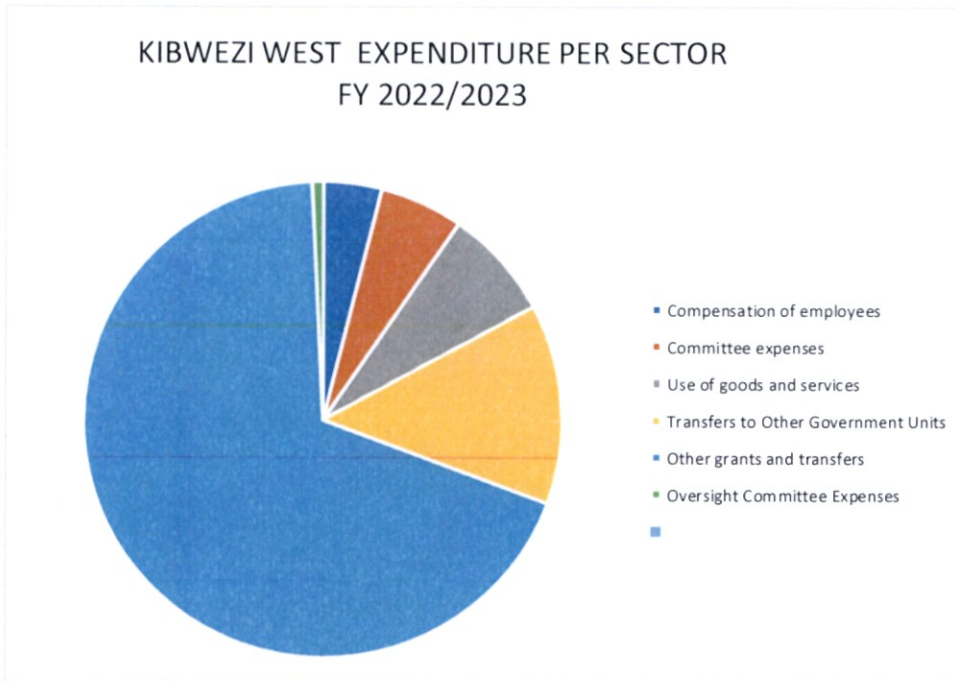
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087/2640200	Emergency Reserve	7,636,190
087/2630204	Primary School Projects	45,720,591
087/2630205	Secondary School Projects	17,042,912
087/2640507	Security Projects	3,120,000
087/2640509	Sports Activities	3,039,203
087/2640510	Environmental Projects	3,039,203
087/2210302	Constituency Oversight Committee	1,519,600
087/2211310	Kibwezi West NG-CDF Strategic Plan	4,000,000
087/3110302	NG-CDF Office rehabilitation	780,500
<b>Total allocation</b>		<b>152,740,674</b>

During the Financial Year 2022/2023, we received from the NG-CDF Board a total of **Kshs. 91,000,000** and additional **Kshs. 2,190,088** from closed Project Management Committee accounts and, **Kshs. 24,000** from sale of tender documents. The fund had an opening balance of **Kshs. 24,721,702** bringing total funds available for spending during the financial year 2022/2023 to **Kshs. 117,935,790**. The constituency had **Kshs. 5,659,203** funding pending approval from the NG-CDFB.

Out of the total funds received during the FY, expenditure was **Kshs.79,314,446** which was approximately **67%** of the total funds available for use during the financial year.

Below is graphical presentation of constituency expenditure per the categories



**Project identification and implementation;-**

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

During the month of January 2023, the NG-CDFC undertook public participation on all the six (6) Wards in the constituency and prioritized the projects to be implemented during the year.

Below are some photos of the public forums;-



The NG-CDF Chairperson addressing the public during Ward public participation forum in Makindu Ward





Members of public during Ward public participation forum in Kikumbulyu South

#### **KEY ACHIEVEMENTS.**

During the financial year, we were able to complete construction of 19 new classrooms in primary schools and supply of 449 pupils desks, 8 new classrooms and supply of 360 lockers and chairs in secondary school, 4 science laboratories, 1 new administration block, 12 pit latrines in primary schools and 2 pit latrines in secondary schools. A state-of-the-art swimming pool is on-going in Kalulini Boys High School.

On the security sector, we have built 2 new assistant chiefs offices, 2 new police posts, 1 assistant chiefs office renovated, and 12 pit latrine and fencing of 1 police post one.

Majority of these projects were taken over from the former NG-CDFC regime.

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

The constituency has a policy of giving priority to bursary hence projects are implemented later. Majority of the projects were allocated enough funds to completion, hence very few projects require second phase of funding in the coming financial year. Due to the above we are able to complete our projects within the stipulated time and achieve the set objective.

On bursary, the NG-CDF awarded the maximum 35% of the total allocation to bursary totalling to **Kshs. 53,186,060**. Out of this, **Ksh. 52,,536,961 or 99%** was disbursed to needy students during the year. This highly improved on access to education and retention of students in learning institutions. The bursary kitty was distributed as follows'-.

S/N O	Category	NO. of beneficiary	Amount per category.
1	Secondary schools and	9,873	39,735,322
2	Tertiary institutions	1,634	10,987,789
3	Special schools		1,813,850
	<b>TOTAL</b>	<b>11,507</b>	<b>52,536,961</b>

The following are photos of some of the best projects completed during the year:



***KIAMBANI SECONDARY SCHOOL-ONE CLASSROOM FY 2021/2022- this has positive impact on school enrolment hence boost education for our constituency.***



**NDULU PRIMARY SCHOOL-ONE CLASSROOM FY 2020/2021 (Implemented fy2021/2022)**



**KATANGINI PRIMARY SCHOOL-ONE CLASSROOM FY 2020/2021 (Implemented fy2021/2022)- this project has led to increase in students enrolment**



**KIU ASSISTANT CHIEFS OFFICE BLOCK WITH 3ROOMS-FY 2021/2022-the project has enhanced security within our constituency.**

**Emerging issues;-**

1. The Board has introduced new reporting tools, the introduction of vote book management system where constituencies have moved from the use of the manual vote book and this has helped in increased efficiency and improved performance of the NG-CDFC to a great extent.

2. Increased need of classes due to introduction of Junior Secondary Schools which are hosted in primary schools owing to the Competency Based Curriculum,
3. Higher Education Loans' Board beneficiaries will decrease due to new government directives hence putting pressure on scarce bursary allocations.,
4. Gender mainstreaming in our operations,
5. Adherence to the Disability Act as we implement our projects through construction of ramps in all buildings,
6. Environmental conservations and sustainability through rehabilitation of more boreholes in schools,

**Implementation challenges.**

The office had experienced a number of challenges during the financial year in the process of projects identification and implementation;-

1. This year, the release of funds from the NG-CDF Board was a major challenge since the National treasury was not releasing funds to the board in time. In fact, the funds were being released in very small bits and the first batch being released at the middle of the FY/December 2022. This highly hampered the implementation of projects since the funds released by the board were not adequate. Thus majority projects could not be implemented within the financial year because of lack of funding,
2. There were a great number of institutions in the constituency which had never received funding from NG-CDF since its inception.
3. Delay in preparation of tender documents by the Public Works department-

**Solutions;-**

1. I wish to urge the NGCDF Board/NASC to continually increase the NGCDF funding to enable more projects uptake in the constituencies.
2. The NG-CDF Board should also consider increasing allocation to the bursary fund kitty,,
3. We have initiated a better way of identifying needy student in bursary allocations like those who have been left out during selection/vetting are given second chance of appealing at the office,
4. We are also continuously training and capacity building PMC's in order to appreciate the laws and regulations governing management of public funds,
5. We request the relevant National Government Ministry to consider posting more public works officers in every Sub county.

**Appreciation;-**

Let me recognise the NG-CDF Board, The parent Ministry, Office of the Auditor General, the Area Member of parliament, all sub-County Heads, NG-CDFC members, and all other stake holders who have stood with us all along. And finally, I would like to appreciate the contribution and individual dedication of our members of staff towards our overall success.

  
.....  
**Mr. Gabriel Muthiani Kisilu**  
**Chairman NG-CDF Committee**

#### IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023

##### 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 Kibwezi West Constituency 2022/23-2026/27 Strategic 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 more bursary to needy students.
- c) To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's offices.
- d) To promote sports activities by improving sporting facilities and provision of equipment.
- e) To ensure sustainable environmental conservations by improving on water harvesting and trees planting through rehabilitation of boreholes in learning institutions.
- f) To build capacity NG-CDF Committee members, NG-CDFC staff, , projects management committees 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	-Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions -Improved teaching environments.	<b>Primary</b> (a) 2 no. New classrooms. (b ) 3 no. Administration blocks, (c) 36 renovated classes, (d) 1 new Adm constructed. and (d) 6 door pit latrine. <b>Secondary:</b> (a). 4no. sciences labs (b).1 no. New admin	In FY 22/23 -we increased number of new classrooms by 2, - no. of rehabilitated classrooms by 36, -admin blocks by 1 etc.  -science laboratories by 4, - no. of rehabilitated classrooms by 2, -admin blocks by 1

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

	primary to secondary and to tertiary of students by allocating bursary to needy students.		block (c) 1no. Dining hall <b>Bursary:</b> (a). econdary=9,873 (b). College=602 (c). University=917 (d).Special= 121	etc.  - 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	<b>Chiefs office:</b> (a). Offices=2 New with power, and 12 new doors pit latrine constructed.	In FY 22/23 -we increased the new assistant chief's office by 2, and Renovated 1 Office.
Environment	1. To ensure sustainable environmental conservations by improving on water harvesting and trees planting.	-Increased water harvesting. -Increased trees cover	<b>Boreholes</b> (a). Rehabilitation of 6no. boreholes in schools	In FY 22/23 we are rehabilitating 6 boreholes in primary schools
Sports	1. To promote sports activities by improving sporting facilities and provision of equipment's.	-Increased sporting skills and equipment.	<b>Sports clubs:</b> 58 clubs supplied Footballs, Volleyballs and. jerseys	In FY 22/23 we 58 clubs supplied Footballs, Volleyballs and jerseys

## V. Statement of Governance

After the general elections done on 9<sup>th</sup> August 2023, the previous NG-CDFC term was to lapse after the gazettelement of a new one. The NG-CDF Act 2015 section 43 and regulations 2016 stipulates the procedure to be followed in appointment of new NG-CDFC.

### Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

In Kibwezi West, NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member coopted by the NGCDF Board, the deputy County commissioner and an officer of the NG-CDF Board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board coopts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

**Appointment of NGCDFC Members;-**

The appointment was done by a selection Panel.

The selection panel was appointed in the month of October 2022 and constituted four members as follows;

SNO	NAME	DESIGNATION
1	Sikukuu S. Mwasoza	Chairperson
2	David K. Murungi	Secretay/FAM
3	Fredrick Kithikii	Member
4	Gladys K. Mbai	Member

In the month of August 2022, due to change of regime as a result of general elections in the country, the serving committee was phased off. This caused the NGCDF office to carry out an appointment of the new committee.

In Kibwezi West constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of October 2022.

The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Kibwezi West Constituency Office as per section 43 of the NG-CDF Act, 2015.

The following persons were nominated[-

S/N	Name	Category representation	Ward
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***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

1.	Gabriel Muthiani Kisilu	Male-Adult	Makindu
2.	Andreas Kiema Nguli	Male - Youth	Nguumo
3.	Irene Munanie David	Female - Adult	Emali/Mulala
4.	Rabecca Mbula Maanzo	Female - Youth	Nguu/Masumba

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1	Ms. Annastacia Musengya	Crippled both legs	Emali/Mulala

Nominee of the constituency Office

S/N	Name	Category	Ward
1	John Musembi Nyamai	Male nominee	Kikumbulyu South
2	Groriah Mbinya Wambua	Female nominee	Makindu

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Fidellis Wambua Muendo	Male	Kikumbulyu North

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position –Gabriel Muthiani Kisilu
2. Secretary position –John Musembi Nyamai

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

The appointed committee members were gazetted through Gazetted volume number 273 on 16th December 2022.

The new committee held its first meeting on 20th December 2022.

Sno.	Name	Position
1	Mr. Gabriel Muthiani Kisilu	Chair person

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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2	Mr. John Musembi Nyamai	Secretary
3	Mr. Groriah Mbinya Wambua	Member
4	Mr. Andreas Kiema Nguli	Member
5	Mr. Anastacia Musengya	Member
6	Mr. Fidellis Wambua Muendo	Member
7	Ms. Irene Munanie David	Member
8	Ms. Rebecca Mbula Maanzo	Member
9	Mr. Ambrose Lotim Olinga	Member/ACCI
10	Mr. David Kaberia Murungi	Fund Account Manager

**Removal of NGCDFC Members**

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Kibwezi West the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

**Roles and functions of NG-CDFC**

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.

- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

#### **Training of NG-CDF Members**

In the financial year 2022/2023 the NGCDF Board organized training of NGCDF members. The constituency also held a capacity building activity in Mombasa on 2nd -7th April 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Kibwezi West.

#### **Number of meetings held**

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2022/2023 the NGCDF Kibwezi West held 21 meetings through the year.

#### **Ethics & conduct**

Members of NGCDF are required to observe the following ethical issues;

Confidentiality-the NGCDF members have a responsibility to ensure confidentiality unless in situations required by law.

Honesty and integrity-NGCDF members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.

Leadership- NGCDF members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDF Kibwezi West adhered to the above ethical issues.

**Members remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

**Disclose policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Kibwezi West contravened conflict of interest policy.

**Risk management**

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Kibwezi West has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## **VI. Environmental and 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 the intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

## **2. Environmental performance**

- Kibwezi west NG-CDF had conducted and supported students carry out environmental conservation activities e.g carried out planting of trees once in an academic calendar.
- Kibwezi west NG-CDF had carried out Sensitization of youth/ community on the impact of drugs by construction of police stations,
- Kibwezi west NG-CDF sponsored sporting activities/ tournaments bringing communities and sensitizing them on environmental conservation matters.
- Kibwezi west NG-CDF staff had at least one day in the financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. 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. 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 NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure[-

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

#### **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.

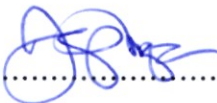
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**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 NGCDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

  
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Japhet N. Ngui

**Fund Account Manager.**

## VII. 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, 2023. 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, 2023, 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

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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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 19/9 2023.

  
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Gabriel M. Kisilu

**Chairman – NGCDF Committee**

  
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Japhet N. Ngui:

**Fund Account Manager**

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 Constituency Development Fund - Kibwezi West Constituency set out on pages 1 to 74,

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*Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the year ended 30 June, 2023*

which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 the National Government Constituency Development Fund- Kibwezi West Constituency as at 30 June, 2023 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

The statement of receipts and payments reflects use of goods and services comparative amount of Kshs.5,618,893 which differs with the corresponding amount reported under Note 6 to the financial statements of Kshs.5,718,893. The resulting variance of Kshs.100,000 was not explained or reconciled.

Further, Note 19.3 to the financial statements reflects unutilized fund balance of Kshs.38,621,344 while the corresponding Annex 3 of the financial statements shows a balance of Kshs.99,581,518 resulting to an unexplained variance of Kshs.60,960,174.

In the circumstances, the accuracy of the financial statements could not be confirmed.

#### **2. Inaccuracies in Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.38,621,344 as at 30 June, 2023. Review of the bank reconciliation statement revealed a closing balance of Kshs.38,621,344 which differs with re-computed balance of Kshs.38,421,344 resulting to a variance of Kshs.200,000 which was not explained or reconciled.

Further, review of bank reconciliation statements for the months of March, 2023, April, 2023 and May, 2023 revealed variances of Kshs.79,998, Kshs.199,999 and Kshs.199,999 respectively between the reported closing monthly bank reconciliation statement balance and the recomputed amounts.

In addition, the bank reconciliation statement included payments in bank statements not yet recorded in cash book of Kshs.810,600 relating to transactions dating back to 2014 which was not supported or explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.38,621,344 could not be confirmed.

### **3. Unsupported Expenditure on Bursary**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers expenditure of Kshs.54,081,318. The expenditure includes amounts of Kshs.39,735,322, Kshs.10,987,789 and Kshs.1,813,850 with regards to bursaries disbursed to secondary schools, tertiary institutions and special schools, respectively. However, Management did not provide for audit review;

- i. The approved criteria for selection and award of bursaries to the beneficiaries.
- ii. Minutes of Bursary Sub-Committee for issuing and receiving bursary applications.
- iii. Minutes of Bursary Committee on vetting, categorizing needy students, and compilation of final list of beneficiaries. This is contrary to Regulation 21 (3) of the National Government Constituencies Development Fund Regulations, 2016 which requires the Constituency Committee to vet all persons proposed to receive support in accordance to guidelines issued by the Board.

In the circumstances, the accuracy, completeness and regularity of the bursary disbursements of Kshs.52,536,961 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kibwezi West Constituency Management in accordance with ISSAI 130 on the 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.

### **Emphasis of Matter**

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

The summary statement of appropriation reflects final budgeted receipts of Kshs.178,895,964 against actual on comparable basis of Kshs.117,935,790, resulting to an under-funding of Kshs.60,960,174 or 34% of the approved budget. However, the Fund spent a balance of Kshs.79,314,446 against actual receipts of Kshs.117,935,790 resulting to an under-utilization of Kshs.38,621,344 or 33% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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**

#### **Unresolved Prior Year's Audit Matters**

In the audit report for the previous financial year, several issues in respect of the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources were raised. However, Management had not resolved the issues or provided explanation for failure to implement the recommendations.

## **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. Failure to Budget for Receipts and Unutilized Funds**

The statement of receipts and payments reflects other receipts amount of Kshs.2,214,088. The amount includes receipts from sale of tender documents and unutilized funds from Project Management Committee (PMC) balance of Kshs.24,000 and Kshs.2,190,088 respectively. However, the amounts were not approved or allocated by the Board for utilization during the year.

Further, Annex 3 of the financial statements shows unutilized funds pending approval totalling Kshs.3,507,832 as at 30 June, 2023. The amount includes an amount of Kshs.1,293,744 dating back to the financial year 2019/2020. No explanation was provided for failure to budget for the funds contrary to Section 7(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with Section 6(3) or funds which are not utilized.

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

## **2. Failure to Prepare an Annual Procurement Plan**

The fund did not prepare an annual procurement plan for the year under review, which is a prerequisite in the budget preparation process, contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall prepare an annual procurement plan which is realistic in a format set out in the Regulations within the approved budget prior to commencement of each financial year as part of the annual budget preparation process.

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

## **3. Weaknesses in Project Implementation and Management**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units amount of Kshs.10,700,000. The expenditure relates to construction of a swimming pool at a secondary school at a contract sum of Kshs.9,970,825 and the project was expected to be complete by July, 2023.

However, physical inspection carried out on 18 March, 2024 revealed that the swimming pool was complete, not in use and two out of the four ladders provided for in the Bill of Quantities were not installed. In addition, Management indicated that the school does not have a reliable source of water to serve the pool as the existing borehole does not produce sufficient water to cater for other school's needs.

In the circumstances, value for money on the construction of the swimming pool could not be confirmed.

## **4. Non-compliance with the Law on Emergency Expenditure**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.54,081,318. The amount includes an expenditure of Kshs.1,544,357 relating to emergency projects. However, Management did not provide any evidence that the expenditure was reported to the National Government Constituency Development Fund Board before use or after as required under Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires that utilization of emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency in the format prescribed by the Board.

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

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 continue to sustain its 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 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

I communicate with 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.

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**17 May, 2024**

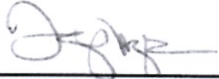
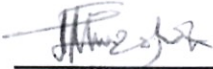

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	91,000,000	181,277,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	2,214,088	829,744
<b>Total Receipts</b>		<b>93,214,088</b>	<b>182,107,502</b>
<b>Payments</b>			
Compensation Of Employees	4	3,570,091	2,325,810
Committee expenses	5	4,447,500	4,742,500
Use Of Goods and Services	6	5,915,537	5,618,893
Transfers To Other Government Units	7	10,700,000	91,710,000
Other Grants and Transfers	8	54,081,318	97,252,441
Acquisition Of Assets	9	-	1,390,260
Other Payments (Constituency Oversight Committee)	10	600,000	-
Other payments	11	-	1,800,00
<b>Total Payments</b>		<b>79,314,446</b>	<b>204,839,904</b>
<b>Surplus/(Deficit)</b>		<b>13,899,642</b>	<b>(22,732,402)</b>

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

The Constituency financial statements were approved by the NGCDFC on 19/9 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: JAPHET N. NGUI	Name: ELIJAH MWAZIGHE MWAZO ICPAK M/No:11808	Name: GABRIEL M. KISILU

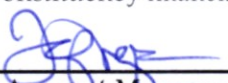
**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

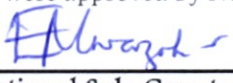
**X. Statement Of Assets and Liabilities As At 30th June, 2023**

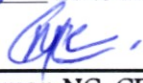
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	38,621,344	24,721,702
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>38,621,344</b>	<b>24,721,702</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>38,621,344</b>	<b>24,721,702</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>Net Financial Assets</b>		<b>38,621,344</b>	<b>24,721,702</b>
<b>Represented By</b>			
Fund Balance b/fwd 1 <sup>st</sup> July 2022	15	24,721,702	47,454,104
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		13,899,642	(22,732,402)
<b>Net Financial Position</b>		<b>38,621,344</b>	<b>24,721,702</b>

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

The Constituency financial statements were approved by NG CDFC on 19/9 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: JAPHET N. NGUI

Name: ELIJAH MWAZIGHE  
MWAZO  
ICPAK M/No:11808

Name: GABRIEL M. KISILU

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

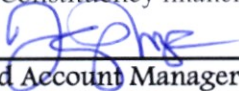
	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	91,000,000	181,277,758
Other Receipts	3	2,214,088	829,744
<b>Total Receipts</b>		<b>93,214,088</b>	<b>182,107,502</b>
<b>Payments</b>			
Compensation Of Employees	4	3,570,091	2,325,810
Committee Expenses	5	4,447,500	4,742,500
Use Of Goods and Services	6	5,915,537	5,618,893
Transfers To Other Government Units	7	10,700,000	91,710,000
Other Grants and Transfers	8	54,081,318	97,252,441
Other Payments - Oversight Committee Expenses	10	600,000	-
Other Payments	11	-	1,800,000
<b>Total Payments</b>		<b>79,314,446</b>	<b>203,449,644</b>
<b>Total Receipts Less Total Payments</b>		<b>13,899,642</b>	<b>(21,342,142)</b>
Adjusted For:			
Prior Year Adjustments	17	-	-
Decrease/(Increase) In Accounts Receivable	18	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>13,899,642</b>	<b>(21,342,142)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(1,390,260)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>(1,390,260)</b>
Net Increase In Cash And Cash Equivalent		<b>13,899,642</b>	<b>(22,732,402)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	12	<b>24,721,702</b>	<b>47,454,104</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>		<b>38,621,344</b>	<b>24,721,702</b>

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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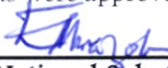
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 29/9/23 2023 and signed by:

  
\_\_\_\_\_


Fund Account Manager

.....  
Name: JAPHET N. NGUI

  
\_\_\_\_\_

National Sub-County  
Accountant

.....  
Name: ELIJAH MWAZIGHE  
MWAZO  
ICPAK M/No:11808

  
\_\_\_\_\_

Chairman NG-CDF  
Committee

.....  
Name: GABRIEL M. KISILU

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %	
	2022-2023	Previous Years' Outstanding disbursements	2022-2023	2022-2023			
Receipts							
Transfers from NG-CDF Board	Kshs	Opening Balance (C/Bk) and AIA	Kshs	Kshs	Kshs	Kshs	
Proceeds from Sale of Assets	151,960,174	24,721,702	-	176,681,876	115,721,702	60,960,174	65.5%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	151,960,174	26,935,790	-	178,895,964	117,935,790	60,960,174	65.9%
PAYMENTS							
Compensation of Employees	4,619,668	1,987,897	-	6,607,565	3,570,091	3,037,474	54.0%
Committee expenses	2,774,000	3,059,652	-	5,833,652	4,447,500	1,386,152	76.2%
Use of goods and services	6,262,747	3,633,997	-	9,896,744	5,915,537	3,981,207	59.8%
Transfers to Other Government Units	62,763,503	10,700,000	-	73,463,503	10,700,000	62,763,503	14.6%
Other grants and transfers	70,020,656	3,898,708	-	73,919,364	54,081,318	19,838,046	73.2%
Acquisition of Assets	-	140,702	-	140,702	-	140,702	0.0%
Oversight Committee Expenses	1,519,600	-	-	1,519,600	600,000	919,600	39.5%
Other Payments	4,000,000	7,002	-	4,007,002	-	4,007,002	0.0%
Funds pending approval	-	3,507,832	-	3,507,832	-	3,507,832	0.0%
TOTAL	151,960,174	26,935,790	-	178,895,964	79,314,446	99,581,518	44.3%

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

**Explanatory Notes.**

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

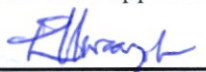
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

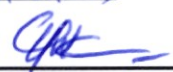
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	99,581,518
Less undisbursed funds receivable from the Board as at 30th June 2023	60,960,174
Total	38,621,344
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	<b>38,621,344</b>

The Constituency financial statements were approved by NG CDFC on 19/9/23 2023 and signed by:

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

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

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

Name: JAPHET N. NGUI

Name: ELIJAH MWAZIGHE  
MWAZO  
ICPAK M/No:11808

Name: GABRIEL M. KISILU



*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs		
<b>1.0 Administration and Recurrent</b>							
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,619,668	1,987,897	-	6,607,565	3,570,091	3,037,474	54.0%
1.2 Committee allowances	1,628,000	1,855,052	-	3,483,052	3033000	450,052	87.1%
1.3 Use of goods and services	2,849,942	1,897,498	-	4,747,440	3,784,367	963,073	79.7%
Total	9,097,610	5,740,447	-	14,838,057	10,387,458	4,450,599	70.0%
2.0 Monitoring and evaluation				-		-	
2.1 Capacity building	1,900,000	667100	-	2,567,100	730000	1,837,100	28.4%
2.2 Committee allowances	1,146,000	1,204,600	-	2,350,600	1,414,500	936,100	60.2%
2.3 Use of goods and services	1,512,805	1069399	-	2,582,204	1401170	1,181,034	54.3%
Total	4,558,805	2,941,099	-	7,499,904	3,545,670	3,954,234	47.3%
3.0 Emergency				-		-	
3.1 Primary Schools				-		-	
3.1.1. Mikauni Primary schoo		350000		350,000	350000	-	100.0%
3.2 Secondary schools				-		-	0.0%

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstandin & Disbursements			
3.3 Tertiary institutions				-		- 0.0%
3.4 Security projects				-		- 0.0%
3.4.1 Kibwezi Police Station	-	744,357		744,357	744,357	- 100.0%
3.4.2. DCC office Makindu	-	450,000		450,000	450,000	- 100.0%
3.5 Unutilised	7,636,190	684,351		8,320,541	8,320,541	0.0%
Total	7,636,190	2,228,708		9,864,898	1,544,357	8,320,541 15.7%
4.0 Bursary and Social Security						-
4.1 Secondary Schools	37,064,060	1,044,000.00		38,108,060	39,735,322	(1,627,262) 104.3%
4.2 Tertiary Institutions	13,759,000	-		13,759,000	10987789	2,771,211 79.9%
4.3 Social Security	-	-		-	-	- 0.0%
4.4 Special Needs	2,363,000			2,363,000	1813850	549,150 76.8%
Total	53,186,060	1,044,000		54,230,060	52,536,961	1,693,099 96.9%
5.0 Sports						-
5.1 Constituency sports tournament	3,039,203	-		3,039,203	-	3,039,203 0.0%
Total	3,039,203	-		3,039,203	-	3,039,203 0.0%
6.0 Environment						-
Yikivala Primary School	435,000.00	-		435,000	-	435,000 0.0%
Ilingoni Primary School	435,000.00	-		435,000	-	435,000 0.0%

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Mii primary school	530,000.00	-	-	530,000	-	530,000	0.0%
Katulani Primary School	285,000.00	-	-	285,000	-	285,000	0.0%
Emali Primary School	944,203.00	-	-	944,203	-	944,203	0.0%
Yieini Primary School	410,000.00	-	-	410,000	-	410,000	0.0%
				-		-	
				-		-	
Total	3,039,203	-	-	3,039,203	-	3,039,203	0.0%
7.0 Primary Schools Projects				-		-	
Kitandi Primary School	1,800,000	-	-	1,800,000	-	1,800,000	0.0%
Emali Primary School	2,200,000	-	-	2,200,000	-	2,200,000	0.0%
Mwasang'ombe Primary School	2,500,000	-	-	2,500,000	-	2,500,000	0.0%
Mulala Primary School	1,800,000	-	-	1,800,000	-	1,800,000	0.0%
Mbukani Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Masumba Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Ngongweni Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kikumini Primary School	500,000	-	-	500,000	-	500,000	0.0%
Thithi Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Ndatani Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Ngukuni Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kinguu Primary School	2,200,000	-	-	2,200,000	-	2,200,000	0.0%

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Mulili Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Masalani Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kisingo Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kalakalya Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Wikiamba Primary School	500,000	-	-	500,000	-	500,000	0.0%
Ndonguni Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kwa Mbae Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0.0%
Katangini Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Mukameni Primary School	500,000	-	-	500,000	-	500,000	0.0%
Kilongoni Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Makusu Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Tunguni Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Katulani Primary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
Kevanda Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kibwezi Township Primary School	2,500,000	-	-	2,500,000	-	2,500,000	0.0%
Kwakyai Primary School	1,720,591	-	-	1,720,591	-	1,720,591	0.0%
Nyayo Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Ngaikini Primary School	1,800,000	-	-	1,800,000	-	1,800,000	0.0%
Kathyaka Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Kanyungu Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kisayani Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Yindalani Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Total	45,720,591	-	-	45,720,591	-	45,720,591	0.0%
8.0 Secondary Schools Projects				-		-	
1.Kalulini Boys	-	10,700,000.00	-	10,700,000	10700000	-	100.0%
Vololo Secondary School	2,500,000	-	-	2,500,000	-	2,500,000	0.0%
St. Joseph's Secondary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Kai Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
Kalii Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
Katulani Secondary School	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
Ngomano Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
Kalungu Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
St. Simon Mbuinzau Secondary School	2,500,000	-	-	2,500,000	-	2,500,000	0.0%
Ithumula Secondary School	2,500,000	-	-	2,500,000	-	2,500,000	0.0%
Nthongoni Secondary School	1,142,912	-	-	1,142,912	-	1,142,912	0.0%
				-		-	
Total	17,042,912	10,700,000	-	27,742,912	10,700,000	17,042,912	38.6%

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.0 Tertiary institutions Projects				-	-	-
Total	-	-	-	-	-	0.0%
10.0 Security Projects						
Kaunguni Assistant Chief's office	500,000	-	-	500,000	-	500,000 0.0%
1.NG-CDF Office gate	-	126,000.00	-	126,000	-	126,000 0.0%
2.Kyanginywa Assistant chiefs	-	100,000.00	-	100,000	-	100,000 0.0%
3.Makindu Police Post	-	400,000.00	-	400,000	-	400,000 0.0%
Kwa Kakulu Assistant Chief's office	1,310,000.00	-	-	1,310,000	-	1,310,000 0.0%
Kanyiliya Assistant Chief's office	1,310,000.00	-	-	1,310,000	-	1,310,000 0.0%
Total	3,120,000	626,000	-	3,746,000	-	3,746,000 0.0%
11.0 Acquisition of assets				-	-	-

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.1. Construction of CDF office	-	120,389.00	-	120,389	-	120,389 0.0%
11.2. Purchase of furniture and equipment	-	7,473.00	-	7,473	-	7,473 0.0%
11.3. Purchase of computers	-	7,240.00	-	7,240	-	7,240 0.0%
11.4. Purchase of Furniture/equipments	-	5,600.00	-	5,600	-	5,600 0.0%
<b>Total</b>		140,702	-	140,702	-	140,702 0.0%
12.0 Oversight Committee Expenses (itemize)						
Accommodation - Domestic Travel	380,000	-	-	380,000	200,000	180,000 52.6%
Telephone, Telex, Facsimile and Mobile Phone Service	90,000	-	-	90,000	50,000	40,000 55.6%
Daily Subsistence Allowance	120,000	-	-	120,000	-	120,000 0.0%
Publishing and Printing Services	50,000	-	-	50,000	-	50,000 0.0%
Advertising, Awareness and Publicity Campaigns	50,000	-	-	50,000	-	50,000 0.0%
Committee allowances	600,000	-	-	600,000	350,000	250,000 58.3%

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & Disbursements			
Refined Fuels and Lubricants for Transport	229,600	-	-	229,600	-	229,600 0.0%
Total	1,519,600	-	-	1,519,600	600,000	919,600 39.5%
13.0 Other payments						
Kibwezi West NG-CDF Strategic Plan	4,000,000	7,002		4,007,002	0	4,007,002 0.0%
Total	4,000,000	7,002		4,007,002		4,007,002 0.0%
14.0 unallocated fund						
Unapproved projects						
AIA		1,009,500		1,009,500		1,009,500 0.0%
PMC savings		2,498,332		2,498,332		2,498,332 0.0%
Total		3,507,832		3,507,832		3,507,832 0.0%
Total	151,960,174	26,935,790		178,895,964	79,314,446	99,581,518 44.3%
<b>STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF BUDGETS)</b>						
<b>Receipt/Expense Item</b>	<b>Original</b>			<b>Final</b>	<b>Actual on</b>	<b>Budget Utilisation % of Utili</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	Budget		Adjustments	Budget	Comparable Basis	Difference	
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
<b>PAYMENTS</b>							
Compensation of Employees	4,619,668	1,987,897	-	6,607,565	3,570,091	3,037,474	54.0%
Committee expenses	2,774,000	3,059,652	-	5,833,652	4,447,500	450,052	76.2%
Use of goods and services	6,262,747	3,633,997	-	9,896,744	5,915,537	5,367,359	59.8%
Transfers to Other Government Units	62,763,503	10,700,000	-	73,463,503	10,700,000	62,763,503	14.6%
Other grants and transfers	70,020,656	3,898,708	-	73,919,364	54,081,318	19,838,046	73.2%
Acquisition of Assets	-	140,702	-	140,702	-	140,702	0.0%
Oversight Committee Expenses	1,519,600	-	-	1,519,600	600,000	919,600	39.5%
Other payments	4,000,000	7,002	-	4,007,002	-	4,007,002	0.0%
UNALLOCATED FUND	-	3,507,832	-	3,507,832	-	-	0.0%
<b>TOTAL</b>	151,960,174	26,935,790	-	178,895,964	79,314,446	99,581,518	44.3%

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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(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

#### **XIV. 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.

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

**Unutilized Funds from PMCs.**

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 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.

*Significant Accounting Policies Continued*

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B105462	-	34,000,000
B105462	-	44,000,000
B105805	-	24,000,000
B154053	-	15,000,000
B128857	-	14,000,000
B128545	-	6,000,000
B164495	-	32,088,879
B155850	-	2,000,000
B155966		10,188,879
B 185102	7,000,000	-
B 185515	6,000,000	-
B 185636	15,000,000	-
B 206136	5,000,000	-
B 206390	12,000,000	-
B 205774	12,000,000	-
B 207535	18,000,000	-
B 207897	16,000,000	-
<b>TOTAL</b>	<b>91,000,000</b>	<b>181,277,758</b>

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

**2. Proceeds From Sale of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**3. Other Receipts**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	24,000	521,500
Hire of plant/equipment/facilities		-
Unutilized funds from PMCs	2,190,088	308,244
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	<b>2,214,088</b>	<b>829,744</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,176,879	2,292,610
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,358,412	-
Employer Contributions Compulsory national social security schemes	34,800	33,200
<b>TOTAL</b>	<b>3,570,091</b>	<b>2,325,810</b>

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	2,921,000	3,911,500
Other committee expenses	1,526,500	831,000
<b>TOTAL</b>	<b>4,447,500</b>	<b>4,742,500</b>

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	170,917	274,615
Communication, supplies and services	181,328	227,120
Domestic travel and subsistence	892,000	194,000
Printing, advertising and information supplies & services	200,000	666,304
Rentals of produced assets	-	-
Training expenses	730,000	1,690,700
Hospitality supplies and services	1,238,370	520,495
Insurance costs	-	86,764
Specialised materials and services	900	-
Office and general supplies and services	569,080	534,825
Fuel , oil & lubricants	850,000	639,726
Other operating expenses	234,100	291,025

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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Bank Charges	248,636	-
Security operations	195,200	146,000
Routine maintenance - vehicles and other transport equipment	374,136	347,319
Routine maintenance- other assets	30,870	-
<b>TOTAL</b>	<b>5,915,537</b>	<b>5,718,893</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To The Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	-	68,270,000
Transfers to Secondary Schools	10,700,000	23,440,000
Transfers to Tertiary Institutions		-
<b>TOTAL</b>	<b>10,700,000.00</b>	<b>91,710,000</b>

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary ( see attached list)	39,735,322	54,214,000
Bursary -Tertiary ( see attached list)	10,987,789	16,042,000
Bursary- Special Schools	1,813,850	3,980,000
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	-	12,325,000
Sports Projects ( see attached list)	-	1,173,674
Environment Projects ( see attached list)	-	1,215,000
Emergency Projects ( see attached list)	1,544,357	8,302,767
Roads Projects	-	-
<b>TOTAL</b>	<b>54,081,318</b>	<b>97,252,441</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To the Financial Statements (Continued)*

9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	1,390,260
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>TOTAL</b>	-	<b>1,390,260</b>

10. Other payments -Constituency Oversight Committee Expenses

<b>Description</b>	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
COC Members allowance	350,000.00	-
Other COC expenses	250,000.00	-
<b>TOTAL</b>	<b>600,000.00</b>	-

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

**11. Other Payments**

Description	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	1,800,000
<b>TOTAL</b>	-	<b>1,800,000</b>

**12. A. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
Kenya Commercial Bank,A/C no. 1148787925, Branch-Makindu. (main account)	38,621,344	24,721,702
Kenya Commercial Bank,A/C no. Branch . (deposit account)	-	-
	-	-
<b>TOTAL</b>	<b>38,621,344</b>	<b>24,721,702</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

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

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Notes to the Financial Statement Continued**

**14. Retention**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Gratuity**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)		-
Gratuity held during the year (B)	1,358,412.00	-
Gratuity paid during the Year (C)	1,358,412.00	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**16. Fund Balance B/F**

	<i>1<sup>st</sup> July 2022</i>	<i>(1<sup>st</sup> July 2021)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	24,721,702	47,454,104
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>24,721,702</b>	<b>47,454,104</b>

**17. Prior Year Adjustments**

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

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Total	-	-	-
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**\*\*** *The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)*

**18. Changes In Accounts Receivable – Outstanding Imprests**

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

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

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	11,269,015	71,955,561
<b>Total</b>	<b>11,269,015</b>	<b>71,955,561</b>

**19. Changes In Accounts Payable – Deposits and Retentions**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To the Financial Statements (Continued)*

20. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	900,808
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	<b>900,808</b>

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,711,711	1,987,897
Use of goods and services	5,692,221	6,693,649
Amounts due to other Government entities (see attached list)	16,237,925	10,700,000
Amounts due to other grants and other transfers (see attached list)	12,011,283	3,898,708
Acquisition of assets	268,104	140,702
Constituency Oversight Committee Expenses	919,600	-
Others ( <i>specify</i> )		7,002
Funds pending approval	780,500	1,293,744
<b>Total</b>	<b>38,621,344</b>	<b>24,721,702</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	0	0	0	0	0
2.	0	0	0	0	0
3.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Construction of civil works	0	0	0	0	0
4.	0	0	0	0	0
5.	0	0	0	0	0
6.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Supply of goods	0	0	0	0	0
7.	0	0	0	0	0
8.	0	0	0	0	0
9.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Supply of services	0	0	0	0	0
10.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Grand Total	0	0	0	0	0

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees				
1.Employee Salaries				
2.Employee Gratuity		2,510,721	1,270,169	
3.NHIF		453,503	624,328	
4.NSSF		57,050	75,000	
Sub-Total		16,200	18,400	
Use of goods & services		3,037,474	1,987,897	
ADMIN				
1.1 Goods and Services		450,052	1,897,498	

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
1.2 Committee Expenses		963,073	1,855,052	Late disbursement of funds by the NG-CDF Board
M&E				
2.1 Goods and Services		1,181,034	1,069,399	Late disbursement of funds by the NG-CDF Board
2.2 Committee Expenses		936,100	1,204,600	Late disbursement of funds by the NG-CDF Board
2.3 Capacity Building of NG-CDFs/PMCs		1,837,100	667,100	Late disbursement of funds by the NG-CDF Board
<b>Sub-Total</b>		<b>5,367,359</b>	<b>6,693,649</b>	
<b>Amounts due to other Government Units</b>				
Kitandi Primary School	Renovation of 3 classrooms (flooring using tiles, plastering, painting, re-roofing, verandah, fixing of window panes and metallic doors)	1,800,000		Waiting for disbursement of funds from the NG-CDF Board
Emali Primary School	Construction to completion of 2 classrooms with tiles (sh.2,090,000); purchase of 22 3-seater desks each at Ksh. 5,000 (sh.110,000 )	2,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kikumini Primary School	Construction to completion of 6 door girls	500,000		Waiting for disbursement of funds

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	pit latrine with one door catering for Persons with Disabilities			from the NG-CDF Board
Ngukuni Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Wikiamba Primary School	Construction to completion of 6 door girls pit latrine with one door catering for Persons with Disabilities	500,000		Waiting for disbursement of funds from the NG-CDF Board
Kilongoni Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Nyayo Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Mwasang'ombe Primary School	Construction to completion of an administration block comprising of 5 rooms (head teachers office, deputy head teachers	2,500,000		Waiting for disbursement of funds from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	office, senior teachers office, staffroom for 8 teachers and a store)			
Mulala Primary School	Renovation to completion of 3 classrooms; flooring using tiles, plastering, painting, re-roofing, verandah, fixing of window panes and metallic doors	1,800,000		Waiting for disbursement of funds from the NG-CDF Board
Mbukani Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes and metallic doors	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Masumba Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes and metallic doors	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Ngongweni Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Thithi Primary School	Renovation to completion of 2 classrooms; flooring	1,200,000		Waiting for disbursement of funds

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	with tiles, plastering, painting, re-roofing, veranda, fixing of window panes			from the NG-CDF Board
Ndatani Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kinguu Primary School	Construction of 2 classroom with tiles to completion (sh.2,090,000); purchase of 3-seater 30 pupils wooden desks (sh.110,000 )	2,200,000		Waiting for disbursement of funds from the NG-CDF Board
Mulili Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Masalani Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kisingo Primary School	Renovation of 2 classrooms (tilling, plastering, painting, re-	1,200,000		Waiting for disbursement of funds from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
	roofing, veranda, window panes, metallic doors)			
Kalakalya Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Ndonguni Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kwa Mbae Primary School	Fencing of a 380-meter school compound with 7ft concrete poles and chain link, Kshs.850,000, construction to completion of a metallic gate, Kshs.150,000	1,000,000		Waiting for disbursement of funds from the NG-CDF Board
Katangini Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Mukameni Primary School	Construction to 6 door pit latrine with one door catering for Persons with Disabilities for girls	500,000		Waiting for disbursement of funds from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
Makusu Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Tunguni Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Katulani Primary School	Fencing of 530-meter school compound with 7ft concrete poles and chain link, Kshs. 1,350,000, construction to completion of a metallic gate, Kshs.150,000	1,500,000		Waiting for disbursement of funds from the NG-CDF Board
Kevanda Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kibwezi Township Primary School	Construction to completion of administration block comprising of 5 offices (head teacher, deputy, snr teacher, staffroom for 8 teachers and store)	2,500,000		Waiting for disbursement of funds from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
Kwakyai Primary School	Fencing of 600-meter school compound with 7ft concrete poles and chain-link, Kshs. 1,570,591, construction to completion of a metallic gate, Kshs. 150,000	1,720,591		Waiting for disbursement of funds from the NG-CDF Board
Ngaikini Primary School	Renovation to completion of 3 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,800,000		Waiting for disbursement of funds from the NG-CDF Board
Kathyaka Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kanyungu Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kisayani Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
Yindalani Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
<b>Total</b>		<b>45,720,591</b>	-	
<b>8.0 Secondary Schools Projects</b>				
Kalulini Boys Sec School			10,700,000	
Vololo Secondary School	Construction of a Science laboratory with a capacity of 45 students (size 16mx10m) phase 1: foundation slab, walling and roofing)	2,500,000		Waiting for disbursement of funds from the NG-CDF Board
St. Joseph's Secondary School	Fencing of 400-meter school compound with 7ft concrete poles and chain-link, Kshs. 1,050,000 and construction to completion of a metallic gate, Kshs.150,000	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Kai Secondary School	Construction of science laboratory with a capacity of 45 students (size 16mx10m, phase 1: foundation slab, walling	1,500,000		Waiting for disbursement of funds from the NG-CDF Board

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kalii Secondary School	and roofing) Construction of science laboratory with a capacity of 45 students (size 16m x 10m, phase 1: foundation slab, walling and roofing)	1,500,000		Waiting for disbursement of funds from the NG-CDF Board
Katulani Secondary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,200,000		Waiting for disbursement of funds from the NG-CDF Board
Ngomano Secondary School	Construction of an administration block comprising of 5 offices (principal's office, deputy principal's office, senior teacher's office, staffroom for 8 teachers and a store, phase 1; foundation slab, walling and roofing	1,500,000		Waiting for disbursement of funds from the NG-CDF Board
Kalungu Secondary School	Construction of dining hall with a capacity of 245 students (size 20m x 10m, phase 1; foundation slab, walling and roofing	1,500,000		Waiting for disbursement of funds from the NG-CDF Board
St. Simon Mbuinzau Secondary School	Construction of administration block (size	2,500,000		Waiting for disbursement of funds

***Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	16mx10m) comprising of 5 rooms; Principal's office, Deputy Principal's office, Senior teacher's office, staffroom for 8 teachers and store phase 1: foundation slab, walling and roofing)			from the NG-CDF Board
Ithumula Secondary School	Construction of a science laboratory with a capacity of 45 students phase 1: foundation slab, walling and roofing)	2,500,000		Waiting for disbursement of funds from the NG-CDF Board
Nthongoni Secondary School	Fencing of a 390 meter school compound with 7ft concrete poles and chain link, Kshs. 992,912 and construction to completion of a metallic gate, Kshs.150,000	1,142,912		Waiting for disbursement of funds from the NG-CDF Board
<b>Sub-Total</b>		<b>17,042,912</b>	<b>10,700,000</b>	
Grand total		62,763,503	10,700,000	
<b>Amounts due to other grants and transfers</b>				
3.0 Emergency				
3.5 Unutilised		8,320,541	2,228,708.00	

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
2. Bursary				
Secondary		1,143,949	1,044,000.00	
Tertiary		549,150	-	
Special		-	-	
Sub-Total		1,693,099.00	1,044,000.00	
3. Security				
1.NG-CDF Office gate		126,000.00	126,000.00	
2.Kyanginywa Assistant chiefs		100,000	100,000.00	
3.Makindu Police Post		400,000	400,000.00	
4. Kaunguni Assistant Chief's office	Renovation to completion of a 4-roomed office Assistant Chief's Office; plastering, painting, re-roofing, fixing of windows and doors and new verandah	500,000	-	Waiting for approval from the NG-CDF Board
5. Kwa Kakulu Assistant Chief's office	Construction to completion of a 4-roomed Assistant Chiefs Office, Kshs. 872,000, purchase of office furniture; 1 executive chair, Kshs. 12,000, 20 plastic chairs, Kshs. 14,000, 2-drawer	1,310,000	-	Waiting for approval from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	tables each at Kshs. 12,000 and construction of a 3 door pit latrine with one door catering for People with Disability, Kshs. 400,000			
6. Kanyililya Assistant Chief's office	Construction to completion of a 4-roomed office, Kshs. 872,000, purchase of 1 executive chair, Kshs. 12,000, 20 plastic chairs, Kshs. 14,000, 2-drawer tables, Kshs. 12,000 and construction of a 3 door pit latrine with one door catering for People with Disability, Kshs. 400,000	1,310,000	-	Waiting for approval from the NG-CDF Board
<b>Sub-Total</b>		<b>3,746,000</b>	626,000	
4.Sports				
4.1Constituency sports tournament		3,039,203	-	
5.ENVIRONMENTS			-	
Yikivala Primary School	Rehabilitation of Borehole- Labour (Sh. 50,000); Flushing/cleaning of borehole by airlifting (Sh. 120,000); Pump testing (Sh.	435,000	-	Waiting for approval from the NG-CDF Board

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ilingoni Primary School	60,000);Diagonise/trouble shoot/repair/replace the pump (Sh. 205,000); Rehabilitation of Borehole- Labour (Sh. 50,000); Flushing/cleaning of borehole by airlifting (Sh. 120,000); Pump testing (Sh. 60,000);Diagonise/trouble shoot/repair/replace the pump (Sh. 205,000);	435,000	-	Waiting for approval from the NG-CDF Board
Mii primary school	Rehabilitation of Borehole- Labour Sh. 50,000); Purchase, supply and install/lay complete with fittings, 5km of piping to both Mii primary and Mii secondary schools (Sh. 480,000)	530,000	-	Waiting for approval from the NG-CDF Board
Katulani Primary School	Rehabilitation of Borehole- Labour (Sh. 20,000), Pump testing (Sh. 60,000), Diagonise/trouble shoot/repair/replace the pump (Sh. 205,000)	285,000	-	Waiting for approval from the NG-CDF Board
Emali Primary School	Rehabilitation of Borehole- Labour (Sh. 50,000),	944,203	-	Waiting for approval from the NG-CDF Board

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Flushing/cleaning of borehole by airlifting (Sh. 120,000), Pump testing (Sh. 60,000), Replacement of already KPLC power source pumping system with solar powered system using part of the same accessories used in KPLC system (Sh. 714,203)			
Yieini Primary School	Rehabilitation of Borehole- Labour (Sh. 20,000), Flushing/cleaning of borehole by airlifting (Sh. 120,000), Pump testing (Sh. 60,000), Dragonize/trouble shoot/repair/replace the pump (Sh.210,000)	410,000	-	Waiting for approval from the NG-CDF Board
Sub-Total		3,039,203	-	
<b>Sub-Total</b>		<b>19,838,046</b>	<b>3,898,708.00</b>	
Oversight Committee Expenses(itemize)				
Committee allowances		250,000	0	Late funds disbursement.
Accommodation - Domestic Travel		180,000	0	late funds disbursement.
Daily Subsistence Allowance		120,000	0	late funds disbursement.

**Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Publishing and Printing Services		50,000	0	late funds disbursement.
Advertising, Awareness and Publicity Campaigns		50,000	0	Late funds disbursement.
Telephone, Telex, Facsimile and Mobile Phone Service		40,000	0	Late funds disbursement.
Refined Fuels and Lubricants for Transport		229,600	0	Late funds disbursement.
Sub-Total		919,600.00	0	Late funds disbursement.
Others (specify)				Late funds disbursement.
11.1. Construction of CDF office gate		120,389	120,389	Late funds disbursement.
11.2. Purchase of furniture and equipment		7,473	7,473	Late funds disbursement.
11.3. Purchase of computers		7,240	7,240	Late funds disbursement.
11.4. Purchase of Furniture/equipments		5,600	5,600	Late funds disbursement.
<b>Sub-Total</b>		<b>140,702</b>	<b>140,702</b>	
Others (specify)				
12.1. Kibwezi west strategic plan		4,007,002.00	7,002	Late funds disbursement.
<b>Sub-Total</b>		<b>4,007,002</b>	<b>7,002</b>	
<b>Funds pending approval</b>				
Funds pending approval (AIA+UNSPENT FUNDS PMC)			1,293,744	Late funds disbursement.
Kibwezi West NG-CDF Office		780,500		Late funds disbursement.
Closed PMC Accounts Bal b/f 2021-22		308,244		Late funds disbursement.

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Closed PMC Accounts Bal b/f 2019/20		205,000		Late funds disbursement.
Sale of tender FY 2022-23		24,000		Late funds disbursement.
Closed PMC Accounts FY 2022-23		2,190,088		Late funds disbursement.
Sub-Total		3,507,832	1,293,744	
<b>Grand Total</b>		<b>99,581,518</b>	<b>24,721,702</b>	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	18,716,089	-	-	18,716,089
Transport equipment	5,517,804	-	-	5,517,804
Office equipment, furniture and fittings	3,578,852	-	-	3,578,852
ICT Equipment, Software and Other ICT Assets	810,760	-	-	810,760
Other Machinery and Equipment	451,167	-	-	451,167
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>29,074,672</b>	<b>-</b>	<b>-</b>	<b>29,074,672</b>

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
EMALI CHIEF'S OFFICE CIH CDF ACCOUNT	KCB	1266171835	-	340
EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	17,603	351,644
GOODSHEPHERD GIRLS SEC SCHOOL CDF ACC.	KCB	1107169429	-	149,839
IKUNGU SECONDARY SCHOOL CDF ACC.	KCB	1113950420	-	21,921
IKOYO PRIMARY SCHOOL CDF ACC.		1126025194	-	289
IKOYO SECONDARY SCHOOL CDF ACC.	KCB	1151101265	-	1,346
ILATU PRIMARY SCHOOL CDF A/C	KBC	1241100977	-	6,580
ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	-	68,554
ISAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150527633	3,725	5,169
ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	KCB	1161429360	1,467	1,467
ITHUMBA CHIEF'S OFFICE CDF ACCOUNT	KCB	1239534124	-	8,154
ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	KCB	1200770765	54,395	46,939
ITHUMULA SECONDARY SCHOOL CDF ACC	KCB	1132544661	-	-
ITIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1239326653	-	3,126
ITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1133934234	-	32,278

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
IVIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1137143126	36,044	137,738
KAASYA PRIMARY SCHOOL CDF ACC.	KCB	1162919086	-	8,489
KAI PRIMARY SCHOOL CDF ACC	KCB	1153121158	7,000	276,231
KAKILI GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1176116398	-	2,588
KALAKALYA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252102682	-	13,734
KALII SECONDARY SCHOOL CDF ACCOUNT	KCB	1175585386	30,018	31,587
KALIMANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162430516	111,145	205,403
KALULINI PRIMARY SCHOOL CDF ACC	KCB	1157967736	31,460	133,967
KALUNGU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1267898682	4,490	5,807
KALUNGU PRIMARY SCHOOL CDF ACC	KCB	1160059780	46	298
KALUNGU SECONDARY SCHOOL CDF ACCOUNT	KCB	1125620838	1,511	1,912
KAMBOO SECONDARY SCHOOL CDF ACC.	KCB	1150139110	-	1,464
KANAANI SECONDARY SCHOOL CDF ACC	KCB	1136911669	23,389	23,389
KANGII SECONDARY SCHOOL CDF ACC	KCB	1206774789	90,147	265,617
KANYILILYA PRIMARY SCHOOL CDF ACC.	KCB	1204027072	-	17,017
KANYUNGU PRIMARY SCHOOL CDF ACC.	KCB	1159079234	-	1,876

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KASUVI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135296359	-	69,860
KATANGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1163977403	78,732	176,135
KATHYAKA AP LINE CDF PROJECT ACC.	KCB	1204406111	-	-
KATHYAKA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1241137129	-	11,107
KATHYAKA PRIMARY SCHOOL CDF ACC.	KCB	1164460773	56,463	161,755
KATHYAKA SECONDARY SCHOOL CDF ACC.	KCB	1126325570	-	-
KATILAMUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1157895964	-	73,974
KATULANI GIRLS SECONDARY SCHOOL (Makindu) CDF ACCOUNT	KCB	1168545749	-	-
KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	KCB	1204566828	4,377	109,531
KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	KCB	1149548851	10,757	10,757
KATULANI PRIMARY SCHOOL CDF ACCOUNT-MKD	KCB	1168545293	199	107,105
KAUNGUNI PRIMARY CDF ACCOUNT	KCB	1132474183	-	5,413
KAWELU PRIMARY SCHOOL CDF ACCOUNT	KCB	1130378845	-	1,164
KEVANDA PRIMARY SCHOOL CDF ACC.	KCB	1184072760	229,799	327,293
KEVANDA SECONDARY SCHOOL CDF ACCOUNT	KCB	1161655395	-	-
KIAMBANI SECONDARY SCHOOL CDF ACC.	KCB	1163983691	1,861	72,398
KIAONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1203885954	-	-

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KIAONI PRIMARY SCHOOL CDF A/C	KBC	1136943196	72,603	177,775
KIBOKO ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266542272	-	28,399
KIBOKO POLICE POST CDF ACCOUNT	KCB	1273451295	-	23,180
KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1204707766	-	23,863
KIBWEZI DCC OFFICE CIH CDF ACCOUNT	KCB	1266434186	-	11,664
KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1240897766	-	-
KIBWEZI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1175792640	-	1,836
KIBWEZI WEST CDF OFFICE PROJECTS CDF ACCOUNT	KCB	1176279025	-	1,697,409
KIBWEZI WEST ENVIRONMENT CDF PROJECTS	KCB	1204817723	2,025	1,281,954
KIBWEZI WEST SPORTS CDF PROJECTS	KCB	1203046391	8,945	513,488
KIKUMINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1172459185	-	25,001
KILEMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1155207777	-	
KILIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1160963967	-	4,113
KILIKU SECONDARY SCHOOL CDF ACCOUNT	KCB	1118242610	-	19,439
KIMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1241105448	-	86,501
KING'UTHENI SECONDARY SCHOOL CDF ACCOUNT	KCB	1164544160	-	40,051

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KISAYANI CHIEF'S OFFICE ICT CENTRE PROJECT CDF ACCOUNT.	KCB	1269403540	-	23,201
KISAYANI GIRLS SEC SCHOOL CDF ACC.	KCB	1170330738	-	2,513
KISAYANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164392670	97	250,014
KISAYANI SCHOOL FOR PLWD CDF ACCOUNT	KCB	1206873477	-	-
KISINGO PRIMARY SCHOOL CDF ACCOUNT	KCB	1151202177	-	1,751
KISINGO SECONDARY SCHOOL CDF ACCOUNT	KCB	1127761897	-	5,423
KITANDI PRIMARY SCHOOL CDF A/C	KBC	1241044988	1,500	59,543
KITENDE PRIMARY SCHOOL CDF ACCOUNT	KCB	1157701205	-	15,757
KITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151358258	-	55,113
KIUANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203905238	-	20,186
KIUNDUANI CHIEFS CAMP CDF ACCOUNT	KCB	1225952409	-	22,761
KIWANZANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1119406927	-	14,256
KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	KCB	1137894717	17,302	18,745
KWA MUKONYO PRIMARY SCHOOL CDF ACC.	KCB	1203855672	-	1,253
KWAKAKULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1132487331	-	12,594
KWAKALELI PRIMARY SCHOOL CDF ACCOUNT	KCB	1204245371	-	3,807

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
KWAKYAI PRIMARY SCHOOL CDF ACCOUNT	KCB	1132455464	-	11,043
KYAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1175132977	-	354
KYANDULU PRIMARY SCHOOL CDF ACC.	KCB	1135315264	-	26,384
KYANGINYWA AP LINE CDF PROJECT ACC.	KCB	1204418233	-	-
KYANGINYWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1273163672	-	13,980
KYANGINYWA SECONDARY SCHOOL CDF ACC.	KCB	1112943358	-	-
KYENI PRIMARY SCHOOL CDF A/C	KBC	1242739157	-	7,203
MAKAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135671850	-	7,772
MAKINDU CHIEF'S OFFICE CDF ACCOUNT	KCB	1270593188	-	4,094
MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT	KCB	1204811660	39,723	38,104
MAKINDU GNCA PRIMARY SCHOOL CDF ACCOUNT	KCB	1274271304	-	7,272
MAKINDU PRIMARY SCHOOL CDF ACCOUNT	KCB	1125832312	-	4,940
MAKINDU SECONDARY SCHOOL CDF ACCOUNT	KCB	1116202808	-	9,883
MAKUSU PRIMARY SCHOOL CDF ACC.	KCB	1150176784	26,674	225,514
MAKUTANO KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1137284749	-	1,109
MALEMBWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1175837660	-	12,757

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ)	KCB	1135327939	3,248	108,201
MASALANI SECONDARY SCHOOL-KBZ	KCB	1130987477	-	111,138
MASALANI SECONDARY SCHOOL-MKD	KCB	1160431752	-	1,526
MASAMUKYE PRIMARY SCHOOL CDF A/C	KBC	1172266875	-	806
MASUMBA ACC'S OFFICE CDF ACCOUNT	KCB	1267355786	-	32,335
MASUMBA PRIMARY SCHOOL CDF ACCOUNT	KCB	1211241246	19,478	123,050
MASUMBA SECONDARY SCHOOL CDF ACCOUNT	KCB	1149719427	-	2,784
MATIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1151655236	-	12,390
MATIKU SEC SCHOOL CDF ACC.	KCB	1116453169	-	8,207
MATINGA PRIMARY SCHOOL CDF ACC.	KCB	1160358060	146,238	246,525
MATINGA SECONDARY SCHOOL CDF ACCOUNT	KCB	1136848703	-	-
MATUTU PRIMARY SCHOOL CDF ACC.	KCB	1226826954	-	8,857
MATUTU SECONDARY SCHOOL CDF ACC.	KCB	1149204931	-	966
MBONDENI PRIMARY SCHOOLCDF ACCOUNT	KCB	1273394062	937	377,670
MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT	KCB	1149755423	(971)	380,356
MBUKANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151067458	-	83

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MIKAUNI PRIMARY SCHOOL CDF ACC.	KCB	1210911620	13,545	110,722
MIKULULO PRIMARY SCHOOL CDF ACCOUNT	KCB	1135389187	-	24,748
MIKUYUNI PRIMARY SCHOOL CDF ACC.	KCB	1174743719	52,742	747,740
MIKUYUNI SECONDARY SCHOOL CDF ACC.	KCB	1133039960	-	173,404
MILU PRIMARY SCHOOL CDF ACCOUNT	KCB	1159150397	724,924	726,367
MITENDEU PRIMARY SCHOOL CDF ACC.		1240703775	-	6,057
MITENDEU SECONDARY SCHOOL CDF ACC.	KCB	1175027510	5,758	351,465
MITHUMONI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266770372	-	1,020
MITHUMONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1183604416	-	10,817
MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	KCB	1168565510	280,496	720,963
MUANGENI SECONDARY SCHOOL CDF ACC.	KCB	1209593637	-	5,071
MUATINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135667640	-	12,504
MUKAMENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135340455	-	-
MUKONONI PRIMARY SCHOOL CDF ACCOUNT		1203862350	-	1,278
MUKONONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1159683026	-	-
MULALA GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1130488284	-	64,387
MULALA PRIMARY HGM SCHOOL CDF ACC.	KCB	1156264944	35,599	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
				1,059,492
MULANGONI PRIMARY SCHOOL CDF ACCOUNT		1136777660	(1,000)	98,612
MUSINGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151484199	-	4,620
MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1148135731	-	-
MUTOKWE PRIMARY SCHOOL CDF ACCOUNT	KCB	1174754249	-	-
MUUNDANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151183490	29,060	212,342
MUUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239508190	-	2,429
MUUSINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161414509	-	1,544
MWALILI PRIMARY SCHOOL CDF A/C	KBC	1242751513	5,650	110,792
MWASANGOMBE PRIMARY SCHOOL CDF ACCOUNT	KCB	1125403365	-	16,555
MWEINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1229952403	-	46,485
MWEINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1161641815	46,762	734,235
NDATANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1173589791	-	42,151
NDATANI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154370070	-	48,363
NDEINI PRIMARY SCHOOL CDF ACC.	KCB	1137276487	-	67,054
NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239674589	17,308	17,686
NDONGUNI PRIMARY SCHOOL CDF A/C	KBC	1161574727	1,384	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
				105,239
NDULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1267480831	517	512,881
NDULUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150213353	-	880
NDUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162655941	-	5,098
NDUUNDUNE SECONDARY SCHOOL CDF ACCOUNT	KCB	1107175461	-	10,816
NDWAANI PRIMARY SCHOOL CDF ACC.	KCB	1159679444	114,297	688,014
NDWAANI SECONDARY SCHOOL CDF ACC.	KCB	1211181197	-	2,510
NGAIKINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203980299	-	2,038
NGAIKINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1117249395	-	-
NGAKAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1205654690	-	7,021
NGAKAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1135674833	-	-
NGEETHA POLICE POST CDF PROJECT ACC.	KCB	1203866194	-	15,771
NGELENGE PRIMARY SCHOOL CDF ACCOUNT	KCB	1135150125	77,018	453,379
NG'ETHA CHIEF'S OFFICE CDF ACCOUNT	KCB	1266997032	-	9,906
NGULU SUB CHIEF'S OFFICE CDF ACCOUNT	KCB	1166557871	-	-
NGUU SECONDARY SCHOOL CDF ACCOUNT	KCB	1136064435	662	350,920
NGUUMO GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1135368066	-	2,705

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
NGUUMO PRIMARY SCHOOL CDF A/C	KBC	1241129630	743	1,121
NTHIA PRIMARY SCHOOL CDF A/C	KBC	1170897770	-	1,679
NTHIA SECONDARY SCHOOL CDF ACCOUNT	KCB	1157431356	-	3,093
NTHONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135398674	-	55,579
NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154725766	-	365
NYAYO SECONDARY SCHOOL CDF ACCOUNT	KCB	1132435471	-	354,037
SALAMA SECONDARY SCHOOL CDF ACCOUNT	KCB	1170819931	-	1,864
SEKELENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161270140	-	160,928
SOTO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163214469	-	32,924
ST. BAKHITA MAKUSU SECONDARY CDF ACCOUNT	KCB	1122992653	-	2,774
ST.ANNES KIBOKO GIRLS SEC SCHOOL CDF ACC.	KCB	1132785642	-	6,903
ST.ANTONY ITIANI CDF ACCOUNT	KCB	1151004103	-	2,755
ST.SIMON MBUINZAU SEC SCHOOL CDF ACC.	KCB	1151149314	-	-
SYUMILE PRIMARY SCHOOL CDF ACC	KCB	1135317712	-	177
SYUMILE SECONDARY SCHOOL CDF ACCOUNT	KCB	1162871695	-	-
TUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1149896744	-	36,727

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
TUTTINI CHIEFS OFFICE CDF ACCOUNT	KCB	1232500135	-	7,325
TUTTINI PRIMARY SCHOOL CDF ACC.	KCB	1136362541	-	217,291
TUTTINI SEC SCHOOL CDF ACC.	KCB	1204429294	-	1,407
TWAANDU CHIEFS CAMP CDF ACCOUNT	KCB	1225699169	-	6,240
UTAFITI D/B PRIMARY SCHOOL CDF ACCOUNT	KCB	1128653230	-	-
UTHANGATHI PRIMARY SCHOOL CDF ACC.	KCB	1132541085	-	15,127
UTHASYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163217719	-	32,122
UTTINI GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1149725052	-	5,057
UVILENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1234491567	-	120,975
VOLOLO PRIMARY SCHOOL CDF ACCOUNT	KCB	1203804091	-	131,092
VOLOLO SECONDARY SCHOOL CDF ACCOUNT	KCB	1226131468	-	229
WAYONA PRIMARY SCHOOL CDF A/C	KBC	1135274665	-	1,873
WIIVIA PRIMARY SCHOOL CDF ACCOUNT	KCB	1204482330	-	114,654
WIKIAMBWA PRIMARY SCHOOL CDF A/C	KBC	1132530482	-	2,456
YIENI PRIMARY SCHOOL CDF ACC.	KCB	1136983643	-	21,620
YIKISEMEI PRIMARY SCHOOL CDF A/C	KBC	1204794243	-	497,320

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
YIKIVALA PRIMARY SCHOOL CDF ACCOUNT	KCB	1160133514	-	163,886
YIMWAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1226876919	-	21,490
YIMWAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1159650888	-	10,213
YINDALANI PRIMARY SCHOOL CDF ACC.	KCB	1151248703	-	130,589
YINGOSO PRIMARY SCHOOL CDF A/C	KCB	1135273405	-	105,336
THITHI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203856113	-	3,598
SYENGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135337608	-	1,120
MII PRIMARY SCHOOL CDF ACCOUNT	KCB	1233913425	783	783
NGANGANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162918780	-	19,917
NGONGWENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1279957093	-	98
NGUMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252143443	-	37,624
MWEINI CHIEF'S OFFICE CDF ACCOUNT	KCB	1277559643	-	3,768
MII SECONDARY SCHOOL CDF ACCOUNT	KCB	1108809928	770	2,087
MAKINDU KMTC CDF ACCOUNT	KCB	1279484225	-	145,916
SYUMILE ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1279910224	-	26,358
KAI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1279856041	-	19,628

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1280011939	5,196	5,226
MBUNZAU ASSISTANT CHIEF'S CDF ACCOUNT	KCB	1277940320	-	994
MIKUYUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1278003541	-	570
MAKASA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1278909141	-	13,967
KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	KCB	1280899549	-	63,851
KILONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1278241248	20,811	21,189
MUTANTHEEU SECONDARY SCHOOL CDF ACCOUNT	KCB	1280011556	-	22,249
IKUNGU PRIMARY SCHOOL CDF ACCOUNT	KCB	1271736896	-	22,520
ITAAVA PRIMARY SCHOOL CDF ACCOUNT	KCB	1267479094	28,583	30,026
KAUNGUUNI SECONDARY SCHOOL CDF ACCOUNT	KCB	1151055557	-	2,313
NYAYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1286862191	-	27,556
MULALA POLICE POST CDF ACCOUNT	KCB	1277561370	96,075	93,421
KIAONI POLICE POST CDF ACC.	KCB	1285855914	36,708	36,475
EMALI PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1296000397	17,603	2,095,000
MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296901246	334,915	3,499,395
MULALA CHIEF'S CIH CLASSROOM CDF ACCOUNT	KCB	1296200981	114,707	1,774,760

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296900843	63	520,000
MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296901513	483	350,000
MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296524345	903	1,034,760
UTHASYO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296720551	-	1,035,000
MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296551598	887	1,154,760
THITHI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296657817	-	1,155,000
KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297526015	113,484	1,035,000
MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296900037	100	1,225,000
NTHIA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297708342	113,958	1,035,000
NTHIA SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528979	-	1,155,500
NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528863	16,950	1,035,200
KALII SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296926788	21,823	1,154,760
KAMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1136935169	811	105,999
KAMBOO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866211	(1,083)	1,035,000
KANGII PRIMARY SCHOOL CDF ACCOUNT	KCB	1161905340	63,485	163,922
KIU ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296866149	2,943	1,575,000

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
YINZAU PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296700429	-	1,035,000
KIAMBANI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297273605	1,303	1,155,000
MUTANTHEEU SECONDARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297273486	918	2,335,000
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866254	139	1,035,100
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297421493	4	1,035,000
NGUUMO SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1297273907	4,163	3,475,000
MBUINZAU PRIMARY SCHOOL ADMINISTRATION BLOCK CDF ACCOUNT	KCB	1296611310	2,693	2,135,000
KIBWEZI TOWNSHIP PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297310322	153,818	2,096,000
ITHAMBAUME PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297554078	13,277	1,035,000
KWAKYAI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297600916	5,623	1,035,000
KISAYANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297419073	7,343	1,060,000
NGAIKINI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297262492	1,726	1,175,000
KISAYANI GIRLS SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296544524	4,763	3,475,000
KIWANZANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297285824	2,052	1,035,000
NDETANI ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1297273826	163,337	1,225,200
KISAYANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297273729	104,993	1,676,000

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
NGUUMO POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297380452	1,961,928	1,974,760
NDWAANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1296929167	210	1,000,000
KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1293886572	124,060	1,000,000
ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	66,732	-
ITHUMULA SECONDARY SCHOOL TOILET CDF ACCOUNT	KCB	1298840988	2,090	-
KAKILI PRIMARY SCHOOL CDF ACCOUNT	KCB	1259730522	1,057	-
KALULINI BOYS' HIGH SCHOOL SWIMMING POOL CDF ACCOUNT	KCB	1298099080	4,568,427	-
KANYILILYA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1299381251	199,874	-
KATISAA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297730054	37	-
KIBWEZI WEST TECHNICAL AND VOCATIONAL TRAINING COLLEGE	KCB	1290479550	1,600	-
KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	KCB	1280899549	64,183	-
KIKUMINI SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1137095873	1,751	-
KING'UTHENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1287181910	97,712	191,752
MAKINDU DEPUTY COUNTY COMMISSIONER'S OFFICE CDF ACCOUNT	KCB	1301702153	14	-
MBIUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135321132	131,207	-
MUKAME AMBEU PRIMARY SCHOOL	KCB	1204495726	4,758	-
MULILII PRIMARY SCHOOL CDF ACCOUNT	KCB	1278327967	45,020	-

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1239295359	3,358	-
<b>TOTAL</b>			<b>11,269,015</b>	<b>71,955,561</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/LER/NG CDF/KB WEST/2021/22/ (10)	<p><b>4.1 Inaccuracies in the Financial Statements.</b></p> <p>1. Page 18 under budget execution by sectors and projects for the year ended 30th June 2022 on Kalulini boys gh school project reflects budget utilization difference of Kshs.10,700,000 instead of Nil amount.</p>	<p>1. On Kalulini Boys High School project, please note that funds (Kshs.10,700,000) allocated to the institution were rather disbursed to the Project Management Committee (PMC) account on 4<sup>th</sup> August 2022, way past closure of the financial year 2021/22.</p>	Resolved. In the Audit certificate	
OAG/LER/NG CDF/KB WEST/2021/22/ (10)	<p>2. The guidance notes on pages 36 and 37 under Notes 11,12,12B,13 and 14 should be removed.</p>	<p>2. The guidance notes on pages 36 and 37 under Notes 11,12,12B,13 and 14 need not be removed since Notes 11,12,12B and 14 has nil information except Note 13 which has information on balances brought forward.</p>	Resolved. In the Audit certificate	
OAG/LER/NG CDF/KB WEST/2021/	<p><b>4.2 Unapproved Receipts</b></p> <p>The statement of receipts and payments reflects Other Receipts amount of Kshs.829,744, which</p>	<p>The Fund will always get approval from the Board for all the receipts and unutilized funds from PMCs before</p>	Resolved	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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)
22/ (10)	includes sale of tenders documents and unutilized funds from PMCs of Kshs.521,500 and Kshs.308,244 respectively, as disclosed in Note 3 to the financial statements. The receipts were not approved by the Board for utilization by Fund. The Board did not also allocate funds.	expensing them.		
OAG/LER/NGCDF/KB WEST/2021/22/ (10)	<p><b>4.3 Irregular Procurement of Projects</b></p> <p>i) The Ngele Primary School project for the construction of one (1) classroom and 23 two seater-desks had an allocation of Kshs.1,060,000. The tender evaluation minutes dated 27 September 2021 indicate that Multichain General Merchants and Contractors was awarded the contract at a contract price of Kshs.947,100. The letter of notification sent on 30 September 2021 was however given to United Empire World Ltd, the second lowest bidder at a contract sum of Kshs.959,400. Further, payment were made to M/s Mikai Holding Ltd.</p> <p>ii) The Matiku Secondary school project for the construction of a science laboratory had an allocation Kshs.3,500,000. The tender evaluation committee minutes dated 2 June 2022 indicate the contract was awarded to United Empire Investment Ltd at a contract sum of Kshs.3,115,950. The letter of notification of award dated 6 June 2022 was however, issued to M/s Chanku Global Investment Ltd at a contract sum of Kshs.3,159,360 which was higher than the winning bidder.</p> <p>iii) The Kikumini Secondary School project for the construction of a science laboratory was</p>	The NG-CDFC had resolved that, to ensure equity in awarding of tenders, they would award at most two contracts to every company due to high competitiveness for NG-CDF jobs.	To be resolved by the new NG-CDFC	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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>allocated Kshs.3,500,000. The tender evaluation minutes dated 2 June 2022 indicate the contract was awarded to Kermer E.A.Ltd at a contract price of Kshs.3,200,000. The letter of notification for award was however, given to Dicky Michele Civil Engineering Ltd at contract sum of Kshs.3,300,000 which was higher than the lowest evaluated bid.</p> <p>iv) The Emali Primary School project for the construction of 2 classrooms and purchase of 46 two-seater desk had an allocation of Kshs.2,120,000. The tender evaluation minutes dated 2 June 2022 recommended the award to United Empire Investment Ltd. at a contract sum of Kshs.1,996,200. The letter of notification for award dated 6 June 2022 was however, given to M/s Kermer East Africa Ltd at a contract sum of Kshs.2 million which was higher than the lowest evaluated bidder.</p> <p>v) The Kwakyai Primary School project for the construction of 1 classroom and purchase of 23 two-seater desks had an allocation Kshs.1,060,000. The tender evaluation minutes dated 9 June 2022 indicate the contract was awarded to M/s Mutua Investment Ltd at a contract sum of Kshs.1,045,300. The letter of notification of award dated 10 June 2022 was to M/s Wika Investment Traders at a contract sum of Kshs.1,052,220.</p>			

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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OAG/LER/NGCDF/KB WEST/2021/22/ (10)	<p><b>4.5 Bursary Disbursements</b> The statement of receipts and payments reflects Other Grants and Transfer amount of Kshs.97,252,441 which includes bursaries to Secondary Schools, Tertiaries and Special Schools of Kshs.54,214,000, Kshs.16,042,000 and Kshs.3,980,000 respectively, totalling to Kshs.74,236,000 as disclosed in Note 7 to the financial statements. A review of the bursary awarding process revealed the issues noted below.</p> <ul style="list-style-type: none"> <li>The budget for bursary was Kshs.75,280,000 for the period under review. The Fund however, disbursed Kshs.74,236,000 leaving a balance of Kshs.1,044,000 and the Management has not explained why the amount was not disbursed.</li> <li>During the financial year, the vetting committee had undertaken various application vetting meetings. Minutes to support these meetings and to show what was deliberated and agreed upon were not provided.</li> <li>There were no minutes to indicate the criteria used to award bursary.</li> <li>The students from tertiary institutions awarded the bursary did not have admission numbers and it was not possible to determine the beneficiaries were</li> </ul>	<ul style="list-style-type: none"> <li>The balance of Kshs.1,044,000 was utilized in Fy 2022-23, as it was received late in June 2022,</li> <li>Minutes indicating the vetting process are hereby attached (Annex 1),</li> <li>A few of the students who did not have admission numbers were first years who had only received admission letters but after joining colleges were given the registration/admission numbers. The same scenario applied to Form one students.</li> <li>Payment vouchers number 202 (Annex 2) and 225 of Kshs.19,280,000 and Kshs.18,816,000 respectively are hereby were provided (Annex 3). NB: A sample pages of the PVs have been photo copied since they have over 200 pages each.</li> </ul>	Resolved	

*Kibwezi West Constituency National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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)
	<ul style="list-style-type: none"> <li>Payment vouchers number 202 and 225 of Kshs.19,280,000 and Kshs.18,816,000 were not provided for audit.</li> </ul>			

