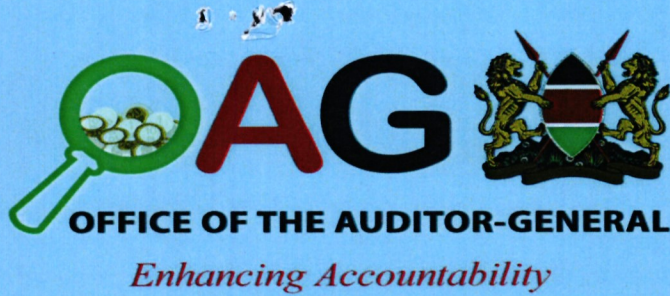


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OF

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2021



KIBWEZI EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Samuel Mutisya B.
2.	Sub-County Accountant	Benjamin Uhuru
3.	Chairman NGCDFC	Esther Munyao
4.	Member NGCDFC	Japheth Muia

(d) Fiduciary Oversight Arrangements

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

(e) Kibwezi East Constituency NGCDF Headquarters

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

(f) Kibwezi East Constituency NGCDF Contacts

Telephone: (254) 722 991 643
E-mail: cdfkibwezieast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Kibwezi East Constituency NGCDF Bankers

KCB Bank
Mtito- Andei Branch
1148225552

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



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

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

For the year under review, 2020/21 , the constituency had been allocated a Budget Ksh137,088,879.31. Of this allocation, Ksh92.9 Million equivalent to 68% had been received as at 30th June 2021 compared to 49.6 % of the allocation equivalent to Ksh68 million for previous financial year .

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

Challenges facing the implementation of projects

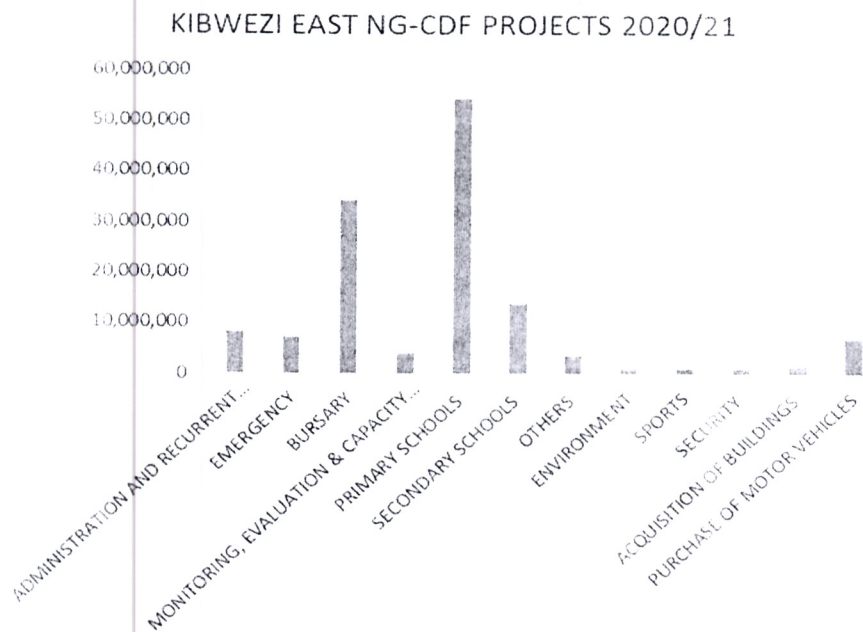
The greatest challenge faced in the course of our work is the competition of little resources against very many needs. The NG-CDFC has tried to engage the public through public participation and sensitization forums to ensure the resources are shared equitably to avoid back clashes.

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

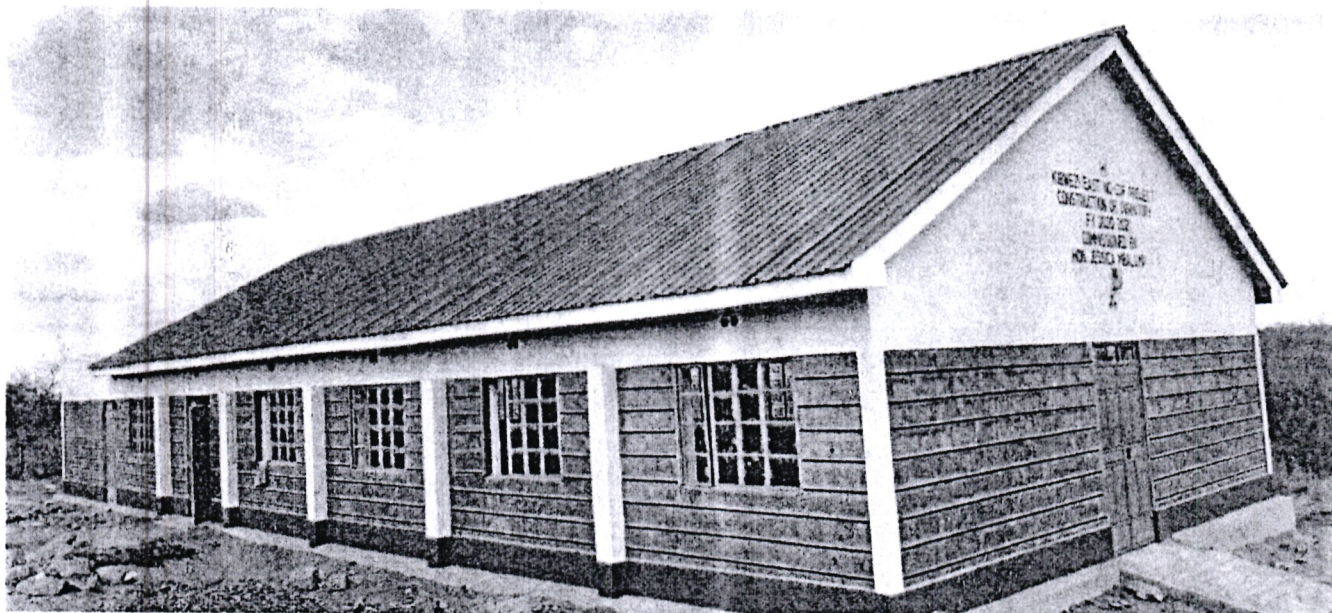
In conclusion, I wish to thank all the stakeholders including the Office of the Auditor General who have provided invaluable guidance to enable us reach the far heights towards quality projects and meeting the citizen needs.

Summary of Sectoral Share- 2020/21 Funds

**Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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Silanga Secondary School Girls Dormitory – Complete and ready for use.



Signature

CHAIRMAN NGCDF COMMITTEE

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Kibwezi East Constituency 2018-2022* plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- a) Education infrastructure and access
- b) Security and Administrative Infrastructure
- c) Improved access to potable water in learning institutions
- d) Youth and Sports
- e) ICT
- f) Roads Network and Emergency response

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education infrastructure and access	To ensure all children of school going age attending school in a Conducive learning environment in the Constituency	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions by promoting the friendly learning environment	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 19/20 -we increased number of classrooms, by over 53 classrooms following schools/institutions as evidenced by the approved code list of 2019/20 - Bursary beneficiaries at all levels were as per the attached schedules
Security and administrative infrastructure	Equip and improve the working	Improved infrastructures of Chiefs offices and	Number of usable physical infrastructure	In the Financial year 2019/20, 4 administrative offices

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	environment of security organs	Police stations and officers' residential lines	built in locations, sub-locations and police stations and posts	(chiefs)were rehabilitated, 4 police stations established
Improved access to potable water in learning institutions	Ensure there is adequate portable water in all learning institutions in the constituency	Drill boreholes and equip them, and extend water pipelines to serve the learning institutions	Operational boreholes Availability of Piped Water Water catchment tanks	One bore drilled and equipped and over 10 schools provided with water tanks
Youth and Sports	Empower and develop youth talents	Creation of employment, reduced crime rate by fully engaging the idle youth	Number of sports facilities improved and number of youth benefiting from the program	Provided sports equipment to 20 youth groups and improved field infrastructure of 8 fields
ICT	Enhance access to ICT infrastructure	Have a fully equipped operational ICT hub in every Ward	Number of ICT centres set up and operational	Increased ICT Hubs in the constituency from 0-3.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

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

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

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

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kibwezi East 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 East 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 interests

5. Community Engagements-

Kibwezi East 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

*Kibwezi East Constituency
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Reports and Financial Statements for The Year Ended June 30, 2021*

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF- Kibwezi East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kibwezi East 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 East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kibwezi East Constituency financial statements were approved and signed by the Accounting Officer on 22/9/2021.



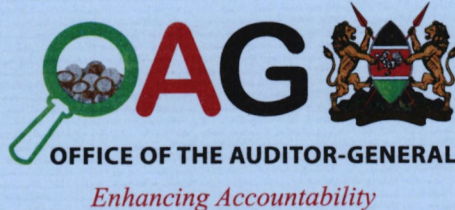
Chairman NGCDF Committee
Name: Esther Munyao



Fund Account Manager
Name: Samuel Mutisya B.

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi East Constituency set out on pages 14 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June, 2021

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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibwezi East Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Inaccuracy of Cash and Cash Equivalents Balance

The statement of assets and liabilities and the corresponding Note 10A to the financial statements reflects cash and cash equivalents balances of Kshs.54,105,882. However, review of the bank reconciliation statement for the month of June, 2021 revealed stale cheques amounting to Kshs.1,611,606 which were not written back to the cash book.

In addition, the bank reconciliation statement also reflects a total of Kshs.1,872,053 in respect to receipts in the cashbook but not in the bank statements which comprised of retention and provisions for gratuity. However, these balances are still held in the bank account and recording it as receipts in the cashbook is erroneous and results in an overstatement of the cashbook balance.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.54,105,882 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.255,749,674 and Kshs.210,560,795 respectively resulting to an under-funding of Kshs.45,188,879 or 18% of the approved budget. Similarly, the Fund expended Kshs.157,333,434 against an approved budget of Kshs.255,749,674 resulting to an under-expenditure of Kshs.98,416,240 or 38% of the approved budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the report on financial statements, and report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not disclosed the issues under progress on follow up of prior year auditor's recommendations, not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

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 matter 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. Delay in Project Implementation

Review of the Project Implementation Status (PIS) report for the year under review revealed that a total of Kshs.137,088,879 was allocated for implementation of seventy-six (76) projects during the year. Out of these, forty-eight (48) projects valued at Kshs.61,900,000 were completed and put to use whereas twenty-three (23) projects with a total allocation of Kshs.63,502,425 were ongoing. The remaining, five (5) projects with a total allocation of Kshs.11,686,454 had not started as at 30 June, 2021.

In the circumstances, the constituents did not get value for money from the delayed projects.

2. Failure to Report Utilization of Emergency Reserve to the Board

During the year under review, the Management utilized an amount of Kshs.6,000,000 on ten (10) projects from the emergency reserve. However, no documents were provided for audit to confirm that the same was reported to the Board within thirty days of the occurrence as required by Regulation 20(2) of National Government Constituencies Development Fund Regulations, 2016.

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

3. Poor workmanship in Project Implementation

During the year under review, the Management approved the construction of two classroom in Utiithi Primary School at a cost of Kshs.2,000,000. However, even though the project was completed and was in use, it was noted that there were defects in form of major cracks on the walls and floor but the contractor, had been paid a total amount of Kshs.1,999,560 including the retention fee of Kshs.200,000.

In the circumstances, the value for money for the Kshs.1,999,560 expenditure could not be confirmed.

4. Non- Implementation of Projects

The statement of receipts and payments and the corresponding Note 6 to the financial statements reflects an amount of Kshs.107,000,000 in respect to transfer to other Government entities which includes Kshs.82,200,000 in respect to transfers to Primary Schools. Included in this amount is Kshs.1,000,000 transferred for renovation of the administration block for Ngwata Primary School. However, physical verification in April, 2022 indicated that the renovation work was not implemented.

In addition, an amount of Kshs.3,996,188 was transferred to Metava Primary School for bush clearing, grading, levelling and gravelling of a school playing ground. However, physical verification in April, 2022 revealed that the works were not done although the contractor had been fully paid.

In the circumstances, the value for money of Kshs.4,996,188 for the two projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

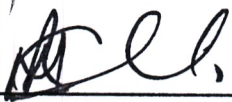
29 July, 2022

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

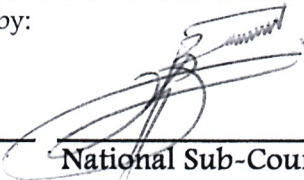
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	175,923,931	122,840,875
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		175,923,931	122,840,875
PAYMENTS			
Compensation of employees	4	1,711,670	1,865,640
Use of goods and services	5	8,000,507	6,099,470
Transfers to Other Government Units	6	107,000,000	73,036,207
Other grants and transfers	7	30,806,941	30,810,000
Acquisition of Assets	8	8,665,219	-
Other Payments	9	1,149,097	3,507,771
TOTAL PAYMENTS		157,333,434	115,319,088
SURPLUS/DEFICIT		18,590,497	7,521,787

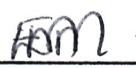
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi East Constituency financial statements were approved on 22/9/2021 and signed by:



Fund Account Manager
Name: Samuel Mutisya B.



National Sub-County
Accountant
Name: Benjamin Kituku
ICPAK M/No: 16068



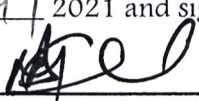
Chairman NG-CDF Committee
Name: Esther Munyao

*Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	54,105,882	34,636,864
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		54,105,882	34,636,864
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		54,105,882	34,636,864
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	866,521	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		53,239,361	34,636,864
REPRESENTED BY			
Fund balance b/fwd 1st July...		34,636,864	27,115,077
Prior year adjustments	14	12,000	
Surplus/Defict for the year		18,590,497	7,521,787
NET FINANCIAL POSITION		53,239,361	34,636,864


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi East Constituency financial statements were approved on 22/9/2021 and signed by:



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National Sub-County
Accountant
Name: Benjamin Kituku
ICPAK M/No: 16068



Chairman NG-CDF Committee

Name: Esther Munyao

*Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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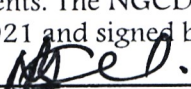
IX. STATEMENT OF CASHFLOW

		2020- 2021	2019- 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	175,923,931	122,840,875
Other Receipts	3	-	-
		175,923,931	122,840,875
Payments for operating activities			
Compensation of Employees	4	1,711,670	1,865,640
Use of goods and services	5	8,000,507	6,099,470
Transfers to Other Government Units	6	107,000,000	73,036,207
Other grants and transfers	7	30,806,941	30,810,000
Other Payments	9	1,149,097	3,507,771
Total Payments		148,668,215	115,319,088
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	866,521	
Prior year Adjustments	14	12,000	
Net Adjustments		878,521	-
Net cash flow from operating activities		28,134,237	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	(8,665,219)	
Net cash flows from Investing Activities		(8,665,219)	-

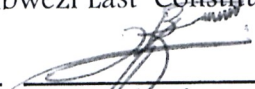
Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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NET INCREASE IN CASH AND CASH EQUIVALENT		19,469,018	7,521,787
Cash and cash equivalent at BEGINNING of the year	10	34,636,864	27,115,077
Cash and cash equivalent at END of the year		54,105,882	34,636,864

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kibwezi East Constituency financial statements were approved on 22/9/2021 and signed by:



Fund Account Manager
Name: Samuel Mutisya B.



National Sub-County
Accountant
Name: Benjamin Kituku
ICPAK M/No: 16068



Chairman NG-CDF Committee
Name: Esther Munyao

*Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	84,023,931	255,749,674	210,560,795	45,188,879	82.3%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			0			#DIV/0!
TOTAL RECEIPTS	137,088,879	84,023,931	255,749,674	210,560,795	45,188,879	82.3%
PAYMENTS						
Compensation of Employees	3,070,000	1,114,367	5,448,012	1,711,670	3,736,342	31.4%
Use of goods and services	9,267,999	4,586,681.58	17,657,476	8,000,507	9,656,969	45.3%
Transfers to Other Government Units	68,100,000	45,342,424	119,342,424	107,000,000	12,342,424	89.7%
Other grants and transfers	44,464,427	24,683,637	88,928,853	30,806,941	58,121,912	34.6%
Acquisition of Assets	8,500,000	5,779,624	17,000,000	8,665,219	8,334,781	51.0%
Other Payments	3,686,454	2,517,197	7,372,908	1,149,097	6,223,811	15.6%
TOTAL	137,088,879	84,023,930	255,749,674	157,333,434	98,416,239	61.5%

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	98,416,239
Less undisbursed funds receivable from the Board as at 30th June 2021	45,188,879
	53,227,361
Add Accounts payable	866521
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	12000
Cash and Cash Equivalents at the end of the FY 202021	54,105,882

Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced

The NGCDF - Kibwezi East Constituency financial statements were approved on 22/9/2021 and signed by:



Fund Account Manager
Name: Samuel Mutisya B.



National Sub-County Accountant
Name: Benjamin Kituku
ICPAK M/No: 16068



Chairman NG-CDF Committee
Name: Esther Munyao

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,070,000	1,263,645	1,114,367	5,448,012	1,711,670		
1.2 Committee allowances	3,538,620	1,898,651	1,500,000	6,937,271	3,314,600	3,437,271	50
1.3 Use of goods and services	1,616,712	1,045,180	700,000	3,361,892	1,715,907	1,831,385	46
Total	8,225,332	4,207,476	3,314,967	15,747,175	6,742,177	5,268,656	43
2.0 Monitoring and evaluation							
2.1 Capacity building	500,000	500,000	-	1,000,000	-	1,000,000	-
2.2 Committee allowances	2,412,666	790,000	985,000	4,187,666	2,130,000	2,057,666	51
2.3 Use of goods and services	1,200,000	447,486	1,401,682	3,049,168	840,000	2,209,168	28
Total	4,112,666	1,737,486	2,386,682	8,236,834	2,970,000	5,266,834	36
3.0 Emergency							

**Kibwezi East Constituency
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3.1 Primary Schools	6,000,000	1,200,000	364,980	7,564,980	6,000,000	79
3.2 Secondary schools	1,192,207	900,000	500,000	2,592,207	-	-
3.3 Tertiary institutions				-		
3.4 Security projects				-		
3.5 Unutilised				-		
Total	7,192,207	2,100,000	864,980	10,157,187	6,000,000	59
4.0 Bursary and Social Security						
4.1 Secondary Schools	20,000,000	5,000,000		20,000,000	11,804,000	59
4.2 Tertiary Institutions	14,272,220	7,680,790		14,272,220	9,710,500	68
4.3 Social Security				-		
4.4 Special Needs				-		
Total	34,272,220	12,680,790	-	34,272,220	21,514,500	63
5.0 Sports						
5.1	1,000,000	2,000,000		3,000,000		
Total	1,000,000	2,000,000	-	3,000,000	-	
6.0 Environment						
6.1	1,000,000	3,000,000		1,000,000		
Total	1,000,000	3,000,000	-	1,000,000	-	

**Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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7.0 Primary Schools Projects										
Iia Itune Primary School	1,200,000.00									
Ilikoni Primary School	1,200,000.00									
Ititi Primary School	1,200,000.00									
Kaliani Primary School	1,200,000.00									
Kithiani Primary School	1,200,000.00									
Kilungu Primary School	1,200,000.00									
Kithasyu Primary School	1,200,000.00									
Kithing'isyo Primary School	1,200,000.00									
Kiudwani Primary School	1,200,000.00									
Kivuthini Primary School	1,200,000.00									
Kivutini Primary School	1,800,000.00									
Kyaani Primary School	1,000,000.00									
Kyanguli Primary School	1,200,000.00									
Kyumani Primary School	1,200,000.00									
Kyusyani Primary School- Mtito Andei	1,200,000.00									
Lukenya Primary School	1,800,000.00									
Machinery Primary School	1,000,000.00									
Makutano Primary School- Mtito Andei	1,200,000.00									
Mang'etele Primary School	1,200,000.00									
Masongaleni Primary School	1,200,000.00									
Matulani Primary School	1,200,000.00									

NA D.

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

Mavindini Primary School	1,700,000.00			1,700,000.00	1,700,000.00	-	100
Metava Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Miangeni Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Mitonguni Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Mitooni Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Miumoni Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Molemuni Primary School- Disabled	1,100,000.00			1,100,000.00	1,100,000.00	-	100
Mtito- Andei Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Mutomo Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Muusini Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Mwanyani Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Ngiluni Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Ngokolani Primary School	1,200,000.00			1,200,000.00	1,200,000.00	1,200,000	100
Ngomano Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Nzayo Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Nzwii Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
PCEA Kibwezi Primary School	1,200,000.00			1,200,000.00	1,200,000.00	1,200,000	-
Thange Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Usalama Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Yikivuthi Primary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Kathiani Primary School	4,000,000.00			4,000,000.00	4,000,000.00	4,000,000	-
Metava Primary School			4,000,000.00	4,000,000.00	4,000,000.00	-	100
Ithaayoni Primary school			1,700,000.00	1,700,000.00	1,700,000.00	-	100

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

Nooka Primary School				4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	-	100
Nguluni Primary School			4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	-	100
Mtito- Andei Primary School			2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	-	100
Ngwata Primary School			1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	-	100
Ndauni Primary School			1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000	-
Kalimani Primary School		1,200,000		1,200,000	1,200,000	1,200,000	1,200,000	-	100
Utiihi Primary School			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		100
Mweini Primary School			1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00		100
Ingola Mbaa Primary School			1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00		100
iongoni Primary School			1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00		100
Kithyululu Primary School			1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00		100
Mbotela Primary School			4,100,000.00	4,100,000.00	4,100,000.00	4,100,000.00	4,100,000.00		100
Mwitasyano Primary School			4,100,000.00	4,100,000.00	4,100,000.00	4,100,000.00	4,100,000.00		100
Total	54,400,000	1,200,000	35,700,000	91,300,000	82,200,000	9,100,000	91		
8.0 Secondary Schools Projects									
Kasue Girls Secondary School	1,100,000.00			1,100,000.00				1,100,000	-
Kithasyu Secondary School	1,500,000.00			1,500,000.00			1,500,000.00		100
Maikuu Secondary School	1,100,000.00			1,100,000.00			1,100,000.00		100
Masongaleni Secondary School	1,500,000.00			1,500,000.00			1,500,000	1,500,000	-
Misuuni Secondary School	1,100,000.00			1,100,000.00			1,100,000.00		100

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

Molemuni Girls Secondary School	2,000,000.00			2,000,000.00	2,000,000.00	-	100
Ngwata Secondary School	1,200,000.00			1,200,000.00	1,200,000.00	-	100
Prof. Kaloki Muthungue Secondary School	500,000.00			500,000.00	500,000.00	-	100
St. Lucy Secondary School- Kalimani	1,100,000.00			1,100,000	1,100,000	-	100
St. Marys Kinyambu Secondary School	1,500,000.00			1,500,000	1,500,000	-	100
Usalama Secondary School	1,100,000.00			1,100,000	-	1,100,000	-
Kamulalani Sec School		1,500,000		1,500,000	1,500,000		100
Silanga Sec School		1,500,000		1,500,000	1,500,000		100
Mwitasanyo Sec School		1,500,000		1,500,000	1,500,000		100
Ititi Sec School		1,500,000		1,500,000	1,500,000		100
Kithasyu Secondary School		1,500,000		1,500,000	1,500,000		100
Komoyoo Mixed Sec School		4,000,000		4,000,000	4,000,000		100
St. Marys Kinyambu Secondary School		1,100,000		1,100,000	1,100,000		100
Masaku Ndogo Sec School		1,000,000		1,000,000	1,000,000		100
Misuuni Secondary School		1,200,000		1,200,000	1,200,000		100
Total	13,700,000	-		28,500,000	24,800,000	1,100,000	87
9.0 Tertiary institutions Projects				-		-	
Total	-	-		-	-	-	
10.0 Security Projects				-		-	
Kyumani Chiefs Office	1,000,000			1,000,000			
Nthngoni Chiefs Office		1,200,000		1,200,000	1,200,000		100

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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Normal allocation.	B047459		47,840,875.00
	B47350		4,000,000.00
	B041471		20,000,000.00
	B047919		9,000,000.00
	B049306		14,000,000.00
	B104331		21,000,000.00
	B096780		7,000,000.00
	B096874	5,256,206.90	
	B104873	69,367,724.10	
	B124550	9,000,000.00	
	B104975	8,200,000.00	
	B104567	200,000.00	
	B128439	6,000,000	
	B128127	6,900,000	
	B119838	13,000,000	
	B124984	10,000,000	
	B132183	6,000,000	
	B138851	13,000,000	
	B126145	7,000,000	
	B140582	12,000,000	

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	B126438	10,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		175,923,931	122,840,875

2. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)		-
TOTAL		-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,711,670	1,865,640
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	-
TOTAL	1,711,670	1,865,640

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	1,338,000	1,309,500
Electricity	0	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	9,450	10,010
Domestic travel and subsistence	44,000	121,800
Printing, advertising and information supplies & services	0	0
Rentals of produced assets		-
Training expenses	0	0
Hospitality supplies and services	0	0
Other committee expenses	0	0
Committee allowance	5,590,600	3,951,600
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	0	0
Fuel , oil & lubricants	1,000,000	700,000
Other operating expenses	0	0
Bank service commission and charges	18,457	6,560
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	0	0
Routine maintenance- other assets		0
TOTAL	8,000,507	6,099,470

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	82,200,000	47,136,207
Transfers to Secondary Schools	24,800,000	25,900,000
Transfers to Tertiary Institutions		
TOTAL	107,000,000	73,036,207

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	12,275,500	14,314,000
Bursary -Tertiary (see attached list)	9,239,000	8,346,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	3,292,441	3,100,000
Sports Projects (see attached list)	-	-
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	6,000,000	5,050,000
TOTAL	30,806,941	30,810,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

		2020 - 2021	2019 - 2020
<u>Non Financial Assets</u>		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		8,665,219.00	-
Refurbishment of Buildings		-	-
Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment			
Purchase of office furniture and and General Equipment		0	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-	-
Purchase of Specialized Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets			
TOTAL		8,665,219	0

9. OTHER PAYMENTS

Strategic Plan		-	-
ICT Hubs		1,149,097	3,507,771
			-
TOTAL		1,149,097	3,507,771

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10: CASH BOOK BANK BALANCE

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Closing cash book bank balance			
<i>Kenya Commercial Bank, Mtito Andei Branch . Kibwezi East NG-CDF</i>	<i>A/C no.1148225552</i>	54,105,882	34,636,864
Equity Bank		-	-
		-	-
TOTAL		54,105,882	34,636,864

10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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11: OUTSTANDING IMPRESTS

11: OUTSTANDING IMPRESTS			
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>
			-
		-	-
TOTAL		-	-

12A. RETENTION

12A Retention		2020-2021	2019-2020
		KShs	KShs
Retention as at 1st July (A)		-	-
Retention held during the year (B)		866,521	-
Retention paid during the Year (C)		-	-
Closing Retention as at 30th June D= A+B-C		866,521	-

12B. GRATUITY

		2020-2021	2019-2020
		KShs	KShs
Gratuity as at 1 st July (A)		-	-
Gratuity earned during the year (B)		-	-
Gratuity paid during the Year (C)		-	-
Closing Gratuity as at 30 th June D= A+B-C		-	-

13. BALANCES BROUGHT FORWARD

		2020- 2021	2019- 2020
		Kshs (1/7/2020)	Kshs (1/7/2019)
Opening cash book bank balance			
Bank accounts		34,636,864	27,115,077
Cash in hand			
Imprest			
TOTAL		34,636,864	27,115,077

14. PRIOR YEAR ADJUSTMENTS

14. PRIOR YEAR ADJUSTMENTS		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2020/2021
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	12,000	12,000
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
Total		-	12,000	12,000

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15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION			
		2020- 2021	2019- 2020
		Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		866,521	-
Deposits and Retention paid during the year ©		-	-
Closing accounts payable at 30th June (D=A+B-C)		866,521	-
Change in acc payables E=D-A		866,521	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

		2020- 2021	2019- 2020
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

		2020- 2021	2019- 2020
		Kshs	Kshs
NGCDF Staff		-	-
Others (specify)		-	-
		-	-

17.3: UNUTILIZED FUND (See Annex 3)

17.3: UNUTILISED FUNDS (See Annex 3)		2020- 2021	2019- 2020
		Kshs	Kshs
Compensation of employees		3,736,342	2,704,360
Use of goods and services		10,535,490	9,293,096
Amounts due to other Government entities (see attached list)		12,342,424	44,063,793
Amounts due to other grants and other transfers (see attached list)		58,121,912	53,930,289
Acquisition of assets		8,334,781	7,500,000
Others (ICT Hubs)		6,223,811	1,169,257
Funds pending approval			
		99,294,760	118,660,795

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17.4: PMC account balances (See Annex 5)

17.4: PMC ACCOUNT BALANCES (See Annex 4)			
		2020- 2021	2019- 2020
		Kshs	Kshs
PMC account balances (see attached list)		54,501,478	24,078,019
		54,501,478	24,078,019

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	7,726,524	8,665,219		16,391,743
Transport equipment	2,969,650			2,969,650
Office equipment, furniture and fittings	100,000			100,000
ICT Equipment, Software and Other ICT Assets	263,400			263,400
Other Machinery and Equipment	23,554,520			23,554,520
Heritage and cultural assets				
Intangible assets				
ICT- HUB NG-CDF office	1,169,257			1,169,257
Total	35,783,351			41,478,920

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

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

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					169,825
22	Mitooni Primary School	KCB - KIBWEZI	1198 8065 32		885
23	Mavindini Primary School	KCB - KIBWEZI	1285 1493 19		1,700,000
24	Kyanguli Primary School	KCB - KIBWEZI	1204 0125 55		1,515
25	makutano Primary School (mtito Andei)	KCB - KIBWEZI	1208 3361 77		1,201,030
26	Makutano Primary School (masongaleni))	KCB - KIBWEZI	1179 3611 05		55,966
27	Usalama Primary School	KCB - KIBWEZI	1136 7880 18		227,271
28	Kivuthini Primary School	KCB - KIBWEZI	1176 6818 34		174,692
29	Kyusyani Primary School (masongaleni	KCB - KIBWEZI	1207 1655 30		3,580
30	kyusyani Primary School (mtito andei	KCB - KIBWEZI	1285 3958 83		1,200,000
31	Kithasyu Primary School	KCB - KIBWEZI	1207 8741 32		1,201,006
32	Kithiani Primary School	KCB - KIBWEZI	1286 8451 81		1,200,000
33	Ititi Primary School	KCB - KIBWEZI	1286 8734 44		1,200,000
34	Muangeni Primary School	KCB - KIBWEZI	1287 3284 23		-
35	Ngiluni Primary school	KCB - KIBWEZI	1135 8840 56		1,201,238
36	Matulani Primary School	KCB - KIBWEZI	1136 0138 30		4,692
37	Kiundwani Primary School	KCB - KIBWEZI	1132 5959 24		1,608
38	Kyumani Primary School	KCB - KIBWEZI	1166 8803 11		4,931
39	St. Patricks Ngomano Primary School	KCB - KIBWEZI	1288 3448 56		-
40	Molemuni Primary School - Disabled	KCB - KIBWEZI	1122 5332 25		1,320
41	Ngwata Secondary School	KCB - KIBWEZI	1131 2587 97		26,076
42	Kivutini Primary School	KCB - KIBWEZI	1280 4543 50		1,803,944
43	Athi Salama primary School	KCB - KIBWEZI	1175 2257 70		2,045

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44	Mutomo Primary School	KCB - KIBWEZI	1286 4337 46	1,200,000
45	Mwanyani Primary School	KCB - KIBWEZI	1177 4846 92	1,126
46	Maikuu Primary School	KCB - KIBWEZI	1147 9192 91	1,173
47	Muusini Primary School	KCB - KIBWEZI	1179 4703 54	1,206,047
48	Thange Primary School	KCB - KIBWEZI	1163 4258 93	601,030
49	Metava Primary School	KCB - KIBWEZI	1136 7982 42	1,380,923
50	Kilungu Primary School	KCB - KIBWEZI	1240 8962 04	1,231,799
51	Yikivuthi Primary School	KCB - KIBWEZI	1136 0145 94	1,201,478
52	Kaliani Primary School	KCB - KIBWEZI	1206 7632 48	1,200,700
53	Machinery Primary School	KCB - KIBWEZI	1181 4898 22	10,333
54	St. Marys Girls Sec Sch.	KCB - KIBWEZI	1165 3122 98	1,670,234
55	Masaku Ndogo Sec Sch. PMC	KCB - KIBWEZI	1183 5545 91	360,485
56	Misuuni Sec Sch. PMC	KCB - KIBWEZI	1182 0484 71	1,146,780
57	Ititi Sec School	KCB - KIBWEZI	1134 9905 37	251,485
58	Mwitasyano Sec Sch. PMC	KCB - KIBWEZI	1132 4535 34	72,867
59	Komboyoo Mixed Sec	KCB - KIBWEZI	1283 5030 18	177,794
60	Kamulalani Sec School	KCB - KIBWEZI	1125 6346 77	82,576
61	Kithasyu Sec School	KCB - KIBWEZI	1153 0128 20	3,291,334
62	Proff. Kaloki Muthungue	KCB - KIBWEZI	1147 9234 50	95,588
63	Silanga Sec Sch.	KCB - KIBWEZI	1125 1686 68	1,502,822
64	St. Lucy Kalimani Sec School	KCB - KIBWEZI	1168 6194 67	1,328
65	Kithasyu Sec School	KCB - KIBWEZI	1153 0128 20	3,291,334
66	Molemuni Girls Sec School	KCB - KIBWEZI	1286 7496 94	

***Kibwezi East Constituency
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67	Maikuu Secondary School	KCB - KIBWEZI	1179 5143 19		1,140
68	St. Mary's Girls High School- Kinyambu	KCB - KIBWEZI	1165 3122 98		1,670,234
69	Nthongoni chief's office	KCB - KIBWEZI	1285 1491 81		84,992
70	Kalima Koi Primary School	KCB- KIBWEZI	1151 5286 09		22,274
71	Kavungwa Primary school	KCB- KIBWEZI	1210 4646 24		2,370
72	Muusini Primary School	KCB- KIBWEZI	1179 4703 54		1,206,047
73	Kilungu primary School	KCB- KIBWEZI	1240 8962 04		1,231,799
74	Iia Itune Primary school	KCB- KIBWEZI	1130 8208 31		1,511
75	Maikuu primary School	KCB- KIBWEZI	1147 9192 91		1,173
76	Mikomani primary School	KCB- KIBWEZI	1136 8641 80		2,250
77	kithyululu pri. School	SIDIAN - KIBWEZI	01027 05002 2717		177,255
78	Mangelete pri. School	SIDIAN - KIBWEZI	01027 15003 641		1,221,531
79	masongaleni pri. School	SIDIAN - KIBWEZI	010270 500 22707		2,335
80	Kithasyu Police Post	SIDIAN - KIBWEZI	010270 30000327		9,260
81	Kambu police Post	SIDIAN - KIBWEZI	010270 30000 307		920,443
82	Mikomani Primary School	EQUITY - Kibwezi	1730 2801 6110 9		26,439
83	Tisya Pri. School PMC	Kcb - kibwezi	1210 4491 53	1,200,508.50	
84	St. Mary's Girls Sec School- Kinyambu	Kcb - kibwezi	1165 3122 98	108,961.80	
85	Mwitasyano Sec Sch- PMC	Kcb - kibwezi	1132 4535 34	3,619.70	
86	Athi Salama Pri- PMC	Kcb - kibwezi	1175 2257 70	1,200,404.70	
87	Yindundu Pri. School- PMC	Kcb - kibwezi	1205 2209 17	1,636,441.00	
88	kyusyani Pri Sch. PMC	Kcb - kibwezi	1207 1655 30	235,067.93	
89	Mtito Andei Pri Sch- PMC	Kcb - kibwezi	1181 0935 97	227,978.00	
90	Kiteng'ei Sec Sch- PMC	Kcb - kibwezi	1118 5738 70	519,801.00	
91	Kamulalani Primary school- PMC	Kcb - kibwezi	1135 5345 27	23,109.00	
92	Mbukoni Primary sch- PMC	Kcb - kibwezi	1136 8616 96	3,025,131.00	
93	Masaku Ndogo Pri- PMC	Kcb - kibwezi	1208 5582 18	24,879.00	

***Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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94	Kithito Primary school- PMC	Kcb - kibwezi	1204 2951 74	
95	Nooka Primary school- PMC	Kcb - kibwezi	1170 2768 49	202,965.00
96	Masongaleni Sec School PMC	Kcb - kibwezi	1132 5083 04	164,301.00
97	Kithasyu Primary school PMC	Kcb - kibwezi	1207 8741 32	1,601,114.00
98	Komboyoo Primary School PMC	Kcb - kibwezi	1160 1414 87	1,200,433.00
99	Kalima Koi Pri School PMC	Kcb - kibwezi	1151 5286 09	1,202,274.00
100	Misuuni Primary school PMC	Kcb - kibwezi	1209 0682 73	1,600,078.00
101	Joanachase Sec School PMC	Kcb - kibwezi	1135 8063 57	126,704.00
102	Ulilinsi pri. School - PMC	Kcb - kibwezi	1135 4090 99	449,474.00
103	Mbotela Pri School - PMC	Kcb - kibwezi	1160 1419 40	56,910.00
104	Nguuni Primary school- PMC	Kcb - kibwezi	1148 4206 22	80,122.00
105	Mavindini Sec School PMC	Kcb - kibwezi	1157 5394 24	2,008,066.00
106	Mavindini Sec School PMC	Kcb - kibwezi	1136 8465 14	1,163.00
107	Mavindini Sec School PMC	Kcb - M/Andei	1112 6459 69	1,053.00
108	Ithaayoni Primary School- PMC	Kcb - kibwezi	1133 6555 48	3,000,514.00
109	Nzoila Primary School PMC	Kcb - kibwezi	1136 9755 51	896
110	Ittiti Secondasry school- PMC	Kcb - kibwezi	1134 9905 37	1,776.00
111	Isunguluni Pri. School PMC	Kcb - kibwezi	1204 4183 30	2,437,601.00
112	Kyambusya Pri. Sch PMC	Kcb - kibwezi	1208 9022 96	860
113	Ngokolani Sec School - PMC	Kcb - kibwezi	1164 5672 76	11,419.00
114	St. Peters Thange Sec School -PMC	Kcb - kibwezi	1137 0555 10	13,326.00
115	Kiundwani Girls Sec School - PMC	Kcb - kibwezi	1137 1220 64	9,885.00
116	Muliluini Pri. School - PMC	Kcb - kibwezi	1211 5681 05	890
117	Kongo Primary School - PMC	Kcb - kibwezi	1132 4738 10	993
118	Yimbuvu Primary School - PMC	Kcb - kibwezi	1208 7407 25	2,599.00
119	Makutano Primary School- PMC	Kcb - kibwezi	1179 3611 05	2,229.00
120	Kilumilo Primary School - PMC	Kcb - kibwezi	1234 5888 03	353
121	Kinyambu Primary School - PMC	Kcb - kibwezi	1136 8012 43	1,877.00
122	Kivutini Primary School - PMC	Kcb - kibwezi	1171 0489 12	
123	Nzoila Secondary School - PMC	Kcb - kibwezi	1116 7992 19	
124	Nzoila Secondary School - PMC	Kcb - kibwezi	1135 7703 52	4,135.00
125	Kithasyu Secondary School - PMC	Kcb - kibwezi	1153 0128 20	4,419.50
126	Kyumani Secondary school - PMC	Kcb - kibwezi	1179 9602 89	2,661.00
127	Kiteng'ei Primary School - PMC	Kcb - kibwezi	1181 3688 39	601,167.00
128	Prof. Kaloki Muthungue Sec. school - PMC	Kcb - kibwezi	1147 9234 50	4,061.00
129	Yikita Secondary School - PMC	Kcb - kibwezi	1133 3725 11	

***Kibwezi East Constituency
National Government Constituencies Development Fund (NGCDF)
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130	Yikitaa Secondary School - PMC	Kcb - kibwezi	1276 4237 48	-	
131	Tsavo West Secondary School - PMC	Kcb - kibwezi	1130 7711 48	-	
132	Mbeetwani Secondary School - PMC	Kcb - kibwezi	1199 2292 45	669	
133	Kathiani Pri. School- PMC	sidian - kibwezi	010271 50034 514	980,056.50	
134	Mang'elele Primary school - PMC	sidian - kibwezi	01027150030 641	21,531.00	
135	Kithito Primary school- PMC	sidian - kibwezi	01027030000 317	73,010.00	
136	Kithasyu Police Post - PMC	sidian - kibwezi	01027030000 327	-	
137	Kitenge'ei Chiefs Office - pmc	sidian - kibwezi	01027030000 337	-	
138	Yikivumbu Primary school - PMC	sidian - kibwezi	01027030000 347	-	
139	Masongaleni Primary School - pmc	sidian - kibwezi	01027050022 707	532.51	
140	Kibwezi Sub-county HQs Toilet Project	sidian - kibwezi	01027030000 357	0	
	Totals			24,078,019	54,501,478

Photo from S. M. B 2021.

sbmutisya@yahoo.../Inbox



Samuel Mutisya Benson <sbmutisya@yahoo.com>
 To: Benson Samwel Mu <smutisya@ngcdf.go.ke>, OWNER <sbmutisya@yahoo.com>

May 16 at 11:13 AM

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PAYMENTS

103

F.O. 26 (Small)

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
18/01/21	SUB TOTAL	(B/F)								262000 =
Rural Aid Kenya Training Inst.	(Rep. chq. No. 2409)		8611	✓						6000-
Beam International Training Inst.	(Rep. chq. No. 2492)		8612	✓						6000-
University of Eldoret	(Rep. chq. No. 2372)		8613	✓						8000-
Umsi driving sch - MSA	(Rep. chq. No. 2300)		8614	✓						6000-
Nairobi Technical Training Inst.	(Rep. chq. No. 2370)		8615	✓						12000-
University of Nairobi	(Rep. chq. No. 1363)		8616	✓						10000-
Kenya Methodist University	(Rep. chq. No. 2113)		8617	✓						22000-
St. Jude Secondary sch.	(Rep. chq. No. 7366)		8618	✓						10000-
Bomet University college	(Rep. chq. No. 7150)		8619	✓						10000-
Kisumu West Technical school college	120		8620	✓						10000-
KERIC - Marindu	120		8621	✓						15000-
Umbungu Secondary sch.	120		8623	✓						10000-
Globeshine college of Prof.	120		8624	✓						10000-

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