

REPORT

OF

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THE AUDITOR-GENERAL

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

**FOR THE YEAR ENDED
30 JUNE, 2020**

✓
Revised Template 30th June 2020



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
KIBWEZI WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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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.

(b) Key Management

The NGCDF KIBWEZI WEST Constituency 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 2020 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

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

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(f) NGCDF KIBWEZI WEST Constituency Contacts

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

(g) NGCDF KIBWEZI WEST Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

We the NGCDFC-Kibwezi west are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 and regulation 2016. In the financial year 2019/2020 the board allocated **Kshs. 137,367,724** to our constituency. During the meeting held on **24th October 2019** the amount was apportioned to the following sectors according to the NG-CDF Act 2015.

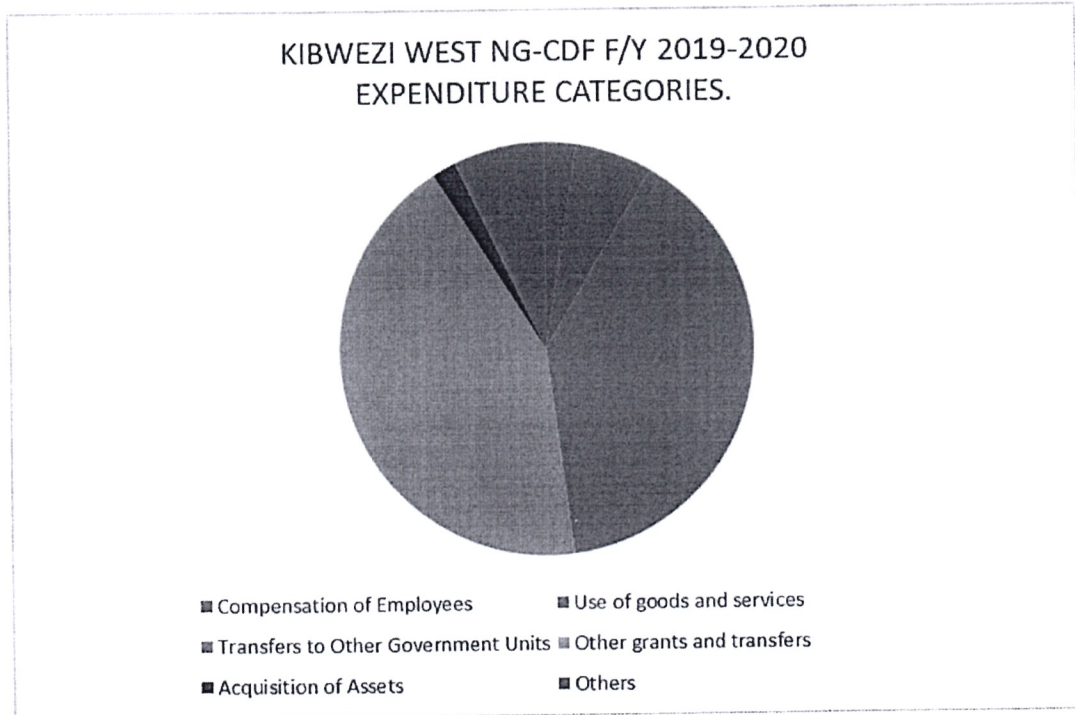
Serial	Name of Project	Amount Allocated
087/AP1	Administration/Recurrent	8,242,063.45
087/AP2	Monitoring and Evaluation/Capacity Building	4,121,031.72
087/2211311	Others (ICT Classes)	2,500,000.00
087/2640100	Bursaries	48,000,000.00
087/2630204	Primary School Projects	31,006,387.59
087/2630205	Secondary School Projects	18,000,000.00
087/2630206	Tertiary Institution Projects	1,350,000.00
087/2640507	Security Projects	14,450,000.00
087/2640509	Sports Activities	1,000,000.00
087/2640510	Environmental Projects	1,000,000.00
087/3110202	NG-CDF Offices	500,000.00
087/2640200	Emergency	7,198,241.38
Total		137,367,724.14

During the Financial Year 2019/2020, we had a total receipt of **Kshs. 123,217,876.00** which includes **Kshs. 123,049,876.00** received from the Board and **Kshs. 177,000.00** being from sale of tender. Out of the funds received from the board **Kshs. 55,040,870.00** was a balance of last financial year **2018/2019**. As at 1st July 2019 there was an opening balance of **Kshs. 15,982,801.50**. In total the funds available for spending in the financial year 2019/2020 was **Kshs. 139,200,677**. The total expenditure for the year was **Kshs. 123,097,290.50** which is approximately **88.4%** of the total available funds during the financial year. The constituency

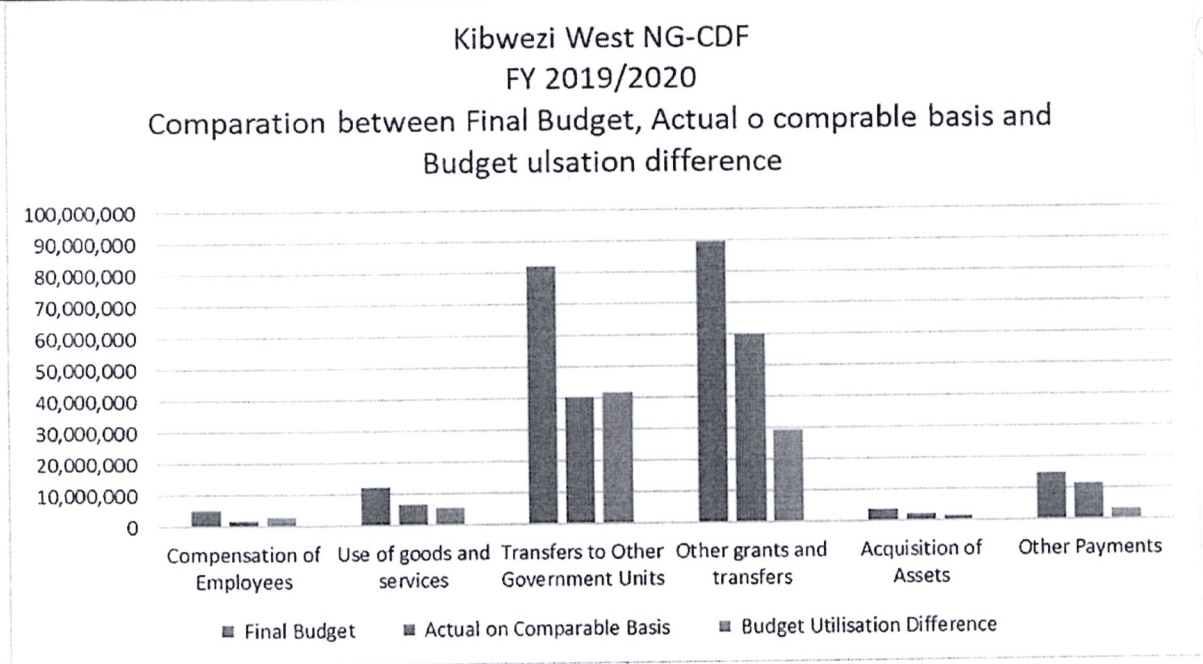
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was yet to receive a total Kshs. **69,367,724.14** being allocation for financial year 2019/2020 from the NG-CDF Board Secretariat by the close of the year by 30th June 2020.

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



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Project 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 financial year we were able to construct eleven new classrooms, two administration block, three science laboratories, renovated sixty-five classrooms, ninety-two doors pit latrines in our schools, three chief's office renovated and one new chief's office constructed.

On the side of bursary, the office awarded bursary to needy students amounting to Kshs.41 Million. The following is the beneficiaries per category:

S/NO	Category	NO. of beneficiary	Amount per category.
1	University	747	7,470,000.00
2	Colleges	612	5,204,000.00
3	Secondary	4,916	28,374,000.00
4	Special students	65	615,000.00
	TOTAL AMOUNT	6,340	41,048,000.00

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Expect three projects from the education projects namely, Mwasang`ombe primary school construction 3NO. classrooms, Makindu GNCA primary school construction of 2NO classrooms and Nthongoni Secondary school construction of science laboratory, all the other projects implemented are for the FY 2018/19 since projects funds for FY 2019/2020 were yet to be released from the board. Over 90% of our projects are allocated enough funds to completion, hence very few projects will require second phase of funding in the coming financial year. Due to the above we are able to complete our projects within the stipulated time and achieve the set objective.

The following are photos of our best projects:



Masalani Secondary School-Science lab, Funds approved in FY 2017/2018.

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Kwakaleli Primary school-5NO.classrooms renovated, funds approved in FY 2018/2019



Kiliku Secondary School-Science Lab. funds approved in FY 2018/2019

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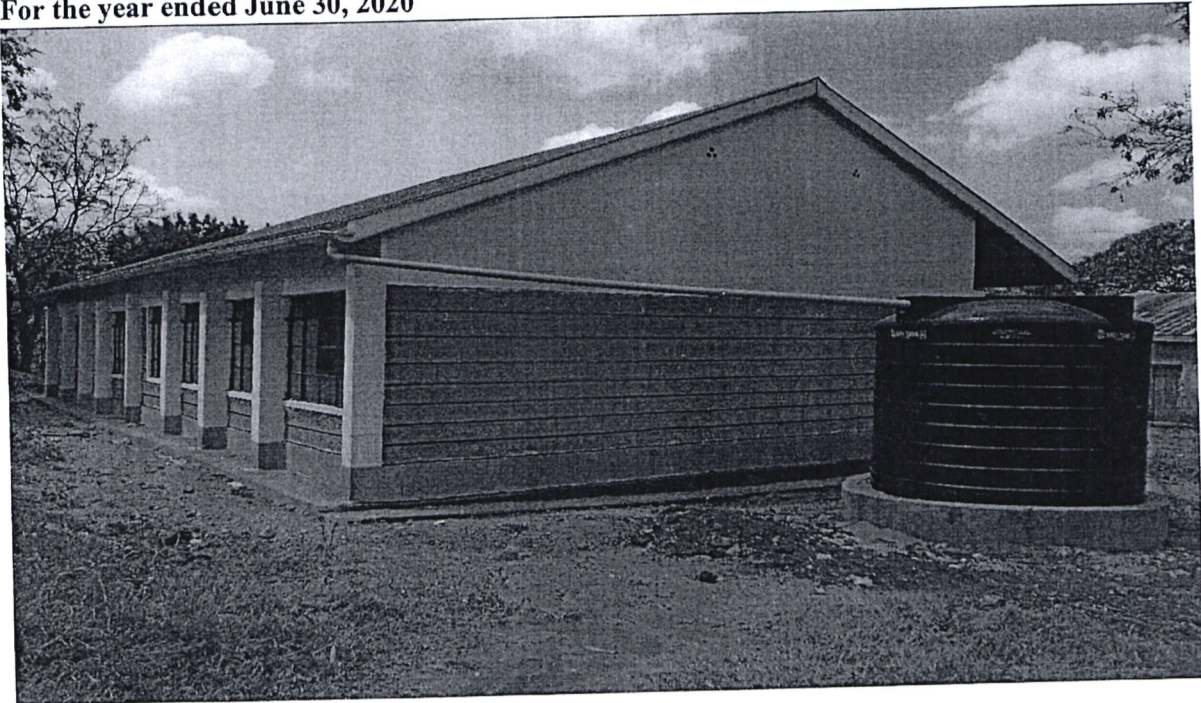


Kiboko Assistant Chiefs office, funds approved in FY 2018/2019



Makindu GNCA -2NO Classrooms block. funds approved in FY 2019/2020

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Mwasangombe Primary School-2 classrooms block, funds approved in FY 2019/2020

List emerging issues related to the entity

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

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

List the implementation challenges and recommended way forward.

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

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

Sign

CHAIRMAN NGCDF COMMITTEE

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-KIBWEZI WEST Constituency's *2018-2022* plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	1.To improve enrolment, learning and teaching environment by rehabilitation of existing and construction of new facilities in both primary and secondary schools. 2. To improve transition and retention from primary to secondary and to	-Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions -Improved teaching environments.	Secondary: (a). 3NO. sciences labs (b).6NO. New Classrooms (c) 1 dining hall roofed. (d)4 Doors pit latrine Primary (a) 2NO.Adm. block. (b)5NO. New classrooms. (c)65 NO. Classrooms Renovated. (d)1 school fenced.	In FY 19/20 -we increased numbers of new classrooms by 11, renovated classrooms 65, laboratories by 3, Administration blocks by 2, toilets by 84 doors, etc.

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	tertiary of students by allocating bursary to needy students.		(e) 80 door pit latrine. Bursary: (a). University=447 (b). College=268 (c). Secondary=2,300 (d).Special=65	- Bursary beneficiaries at all levels were as per the attached schedules
Security	1.To promote security and service delivery by constructing and rehabilitating police post, chief's and assistant chief's office.	-Improved security and service delivery	Chiefs office: (a). Offices=1 New with power and new toilet, 3 renovated, 3 Fenced ,2 electrified and 8doors pit latrine.	In FY 19/20 -we increased the new assistant chief's office by 1, Renovated 3 Offices, -Increased the toilets by 12doors.
Environment	1. To ensure sustainable environmental conservations by improving on water harvesting and trees planting.	-Increased water harvesting. -Increased trees cover	Tanks & Gutters (a).2 Primary school 1 police station supplied with 10,000ltrs water tank (b).51 primary school installed with water harvesting gutters and tank bases.	In FY 19/20 we increased the numbers of primary schools with water harvesting facilities by 53
Sports	1. To promote sports activities by improving sporting facilities and provision of equipment's.	-Increased schools with equipped playing grounds.	Goal posts: 36 schools supplied with 3 sets of goal posts i.e. Football, Netball and Volleyball	In FY 19/20 we increased the numbers of primary schools with goal posts facilities by 36
Disaster Management	1.To promote disaster preparedness in the constituency	-Improved emergency interventions.	88 doors pit latrines dug after the old ones sunk due to heavy rains in primary, secondary school and security institutions	In FY 19/20 we attended to disasters in primary schools by building 88 doors pit latrines
Information Communication and Technology (ict)	1.To enhance access to information and use ICT to enhance service delivery	-Provide working space for where CIH hubs have been installed.	4 ICT classrooms have been constructed.	In FY 19/20 4 NO. new ict classrooms have been constructed and one renovated i.e Kisayani, Makindu, Kibwezi Masumba and Emali

NB. Comparative figures not availability now.

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KIBWEZI WEST Constituency 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 -

Kibwezi west NG-CDF Committee works with the existing policy guidelines, our strategic plan and involvement of the public in needs assessment for ownership and sustainability of the projects undertaken.

This is guided by our vision, mission statement and our core values.

VISION-To be a leading public institution in the effective and efficient management of development funds at the constituency level

MISSION STATEMENT -Improving our lives and livelihood through mutual cooperation and providing a conducive environment for economic, social, political and cultural development for our constituency

CORE VALUES

Value	Description
Participatory process	Working with stakeholders at all levels regarding NG-CDF Kibwezi West Constituency activities
Integrity and good governance	Integrating good corporate governance at all levels of NG-CDF Kibwezi West Constituency
Partnership for development	Working with partners at every available to support the development of NG-CDF Kibwezi West Constituency activities
Transparency and accountability	NG-CDF Kibwezi West Constituency strives to conduct business in honest and transparent manner
Fairness and equity	Observing fairness and equitable sharing of opportunities and benefits on NG-CDF Kibwezi West Constituency

2. Environmental performance

Kibwezi West NG-CDF committee have a responsibility in environment protection and sustainability. The constituency being located in almost semi-arid area, the office has supported in planting trees in schools and other public places for many years. Due to lack of rainfall the survival of trees as been very low.

Currently the committee is putting more efforts in water harvesting by installation of water gutters and provision of water tanks to both education and security institutions.

Also it has been made mandatory for the contractors to plant not less than 5 trees and water them as they undertaken any construction works.

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3. Employee welfare

Kibwezi West NG-CDF Committee adheres to the guidelines provided by the Board in matters concerning appointments, remuneration's and developments of the staff members. The office has all the staff members on a 3year renewable contract. Every staff is entitled to a service gratuity of 31% of the basic salary.

The Fund Account Manager advertises a vacancy when it arises, applications are received, interviews conducted and the winner is issued with an appointment letter as required. A file is maintained for every staff member.

All staffs are registered with the relevant statutory institutions like, NHIF, NSSF, and KRA for the purpose of remitting of the statutory deductions.

Our office staff establishment is made up of 7members where 5 are males and 2 are females. The office has carried out various training to capacity build the staff and our PMC members on various cross cutting issues like HIV/Aids preventions, drug and Substance abuse, gender mainstreaming and fire calamity management.

4. Market place practices-

The NG-CDF was designed to support constituency level, grassroots development projects. In achieving the objective, the office must promote responsible competition practice.

After receiving the development funds, the funds are disbursed to the Project Management Committees account opened in accordance to the NG-CDF Acts 2015.

The PMC through the guidance of the Fund Account Manager engages the public works in preparations of the tender documents.

The PMC advertises the contract for the bidders to tender (Open tendering) but preference given to the local contractors.

The bids are opened, evaluated and the tender awarded to the lowest evaluated bidder. No bidder is allowed to have more than two contract at the same time.

Payments are made on works done upon productions of the inspection reports from the PMC, payment certificates from the public works and original copy of the minutes approving the payments from the PMC. Taxes are deducted accordance with the law and filed accordingly.

5. Community Engagements-

As per the Kenyan constitution, public participation on matters dealing with development is a right. In line with the constitution the NG-CDF Board gives guidelines where the constituency must carry out a public participation at ward level biannually (after two years). Kibwezi west NG-CDF Committee in adherence to the law conducts public participation after two years where a ward reports is developed giving the community needs that forms the basis of projects prioritization.

On distributions of the bursary, applications are done at the polling station level. The vetting is also done by the public at the polling station level. This is done to bring transparency and accountability where the public identify the needy students among themselves.

Also Kibwezi west NG-CDF Committee holds awareness forums at the ward level to sensitize the community on various cross cutting issues and the NG-CDF operations.

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V. STATEMENT OF ENTITY 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, 2020. 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 NGCDF-KIBWEZI WEST Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 NGCDF-KIBWEZI WEST 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 entity 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 entity'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 23/2/ 2021.

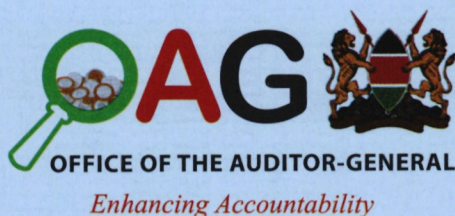

Fund Account Manager
Name: DAVID KABERIA MURUNGI




Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number:19606

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi West Constituency set out on pages 18 to 78, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 the National Government Constituencies Development Fund - Kibwezi West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.16,103,386. The bank reconciliation statement for June, 2020 showed payments in the bank statement which were not recorded in the cashbook totalling to Kshs.810,600. However, Management did not provide details of these payments or reasons for not updating the cashbook.

Further, the bank reconciliation statement reflected un-presented cheques totalling to Kshs.9,112,994 out of which cheques amounting to Kshs.641,369 were stale as at 30 June, 2020. However, the Management did not explain why the cheques were not presented to the bank for payment in time and failure to write them back into the cashbook.

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi West Constituency for the year ended 30 June, 2020

Consequently, the accuracy, completeness and validity of the bank balances totalling to Kshs.16,103,386 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

2. Inaccuracies in Comparative Balances

Note 17.3 to the financial statements reflects Unutilized Fund comparative balance totalling to Kshs.71,023,677 whereas the prior year audited financial statements reflected an amount of Kshs.70,995,677. In addition, supporting Annex 3 to the financial statements reflects Unutilized Fund amount of Kshs.6,283,620 under 2018/19 column.

Further, Note 17.4 to the financial statements reflects Project Management Committee account comparative balance totalling to Kshs.17,359,331 whereas the prior year audited financial statements reflected an amount of Kshs.17,480,355 resulting to variance amounting to Kshs.121,024.

The Management did not correct and explain the anomalies.

Consequently, the accuracy of the above balances reflected in the Notes 17.3 and 17.4 to the financial statements as at 30 June, 2020 could not be confirmed 30 June, 2020.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs. 208,391,401 and Kshs.139,200,677 respectively, resulting to an under-funding amounting to Kshs.69,190,724 or 33% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.208,391,401 and Kshs.123,097,291 respectively, resulting to an under expenditure amounting to Kshs.85,294,110 or 41% of the budget. The payments had an error amounting to Kshs.177,000.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-compliance with the Public Sector Accounting Standards Board Requirements

The annual reports and financial statements table of contents excluded entries after notes to the financial statements such as, other important disclosures and Annexes, page 2 is missing, forward by the Chairman NGCDF Committee on page 5 contradicts information in the summary statement of appropriation - recurrent and development combined as it reflects allocation for the year totalling to Kshs.137,367,724 instead of the total of Kshs.208,391,401 shown in the statement. In addition, the report shows awarded bursaries for the year totalling to Kshs.41,048,000 instead of an amount of Kshs.42,723,000 reflected in Note 7 to the financial statements. In addition, page 17 erroneously refers to 2018/2019 audit report in the bank page meant for the independent auditors 2019/2020 audit report.

This is contrary to Public Sector Accounting Standards Board (PSASB) reporting template.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed (PSASB) format.

2. Delay in Project Implementation

Review of the records revealed that the Fund allocated an amount of Kshs.137,367,724 for implementation of one hundred and thirty-two (132) projects during the year out of which fifty-six (56) projects amounting to Kshs.36,892,987 were completed, fifty-seven (57) projects amounting to Kshs.90,324,737 were ongoing while the remaining nineteen (19) projects with a combined allocation totalling to Kshs.10,150,000 had not commenced.

In the circumstances, I am unable to confirm whether the public obtained value for money for the delayed projects.

3. Projects Implemented without Public Participation

The Management approved projects for implementation in 2019/2020 financial year totalling to Kshs.15,654,836. However, Management did not provide evidence of public participation in identification and prioritization of the projects as detailed in **Appendix I**. This is a contravention of Section 27(1) of National Government Constituency Development (NGCDF) Act, 2015 that requires the Chairperson of the Constituency Committee within the first year of the commencement of a new parliament and at least once every two years thereafter, to convene open public forum meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency. Documents provided to support public participation were for projects implemented in 2017/2018 and 2018/2019 financial years which were not relevant to the current years audit.

Consequently, the Management is in breach of the law.

4. Lack of Prequalified List of Contractors and Suppliers

The Fund did not have a prequalified list of Suppliers and Contractors. This is a contravention of the provisions of Section 95 (3) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that a procuring entity shall only invite tenders from the approved persons who have been prequalified.

Consequently, the Management is in breach of the law.

5. Projects Constructed on Land Without Ownership Documents

Review of Project Management Committee documents and physical inspection of projects revealed that eight (8) projects valued at Kshs.11,065,540 were implemented on parcels of land whose ownership could not be confirmed as shown in **Appendix II**.

In the circumstances, I am unable to confirm whether the public funds were effectively management on the projects.

6. Unutilized Projects

The Management spent an amount of Kshs.11,592,577 on the construction of five (5) Information Communication Technology (ICT) Hubs, renovation of a Hall to form an ICT Working Class and on installation of ICT equipment and networking. However, physical verification of the projects on 3 February, 2021 confirmed that out of the ICT Hubs constructed and equipped, only one at Emali Chiefs Office costing Kshs.1,500,000 was functioning.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the unutilized projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of an Approved Bursary Award Criteria

As disclosed in Note 7 to the financial statements, the statement of receipts and payments and reflects other grants and transfers totalling to Kshs.60,091,563. Included in the expenditure is expenditure totalling Kshs.42,723,000 transferred to secondary schools, tertiary institutions and special schools as bursary disbursements. However, the Fund did not have an approved criterion for selection and award of bursaries to the beneficiaries.

In the circumstances, it has not been possible to confirm existence of effective internal controls in the issue of bursaries.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 November, 2021

Appendices

Appendix I: Projects Implemented Without Public Participation

No.	Project Name	Amount (Kshs.)
1	Masumba ACC's Office	915,541
2	Makindu GNCA Primary School	2,000,000
3	Kisayani Chief's Office ICT	1,500,000
4	Kwakakilu Primary School	806,388
5	Katulani Primary School	326,907
6	Kiboko Ass Chief's Office	1,500,000
7	Kiboko Police Post	100,000
8	Kibwezi DCC Office ICT Hub	1,500,000
9	Kalungu Assistant Chief's Office	550,000
10	Emali Chief's Office	1,500,000
11	Mbukani Primary School	920,000
12	Mithumoni Assistant Chief's Office	300,000
13	Mwashangombe Primary School	3,000,000
14	Ng'etha Chief's Office	450,000
15	Nguu Secondary School	260,000
16	Ndulu Primary School	26,000
	Total	15,654,836

Appendix II: Projects Constructed on Land Lacking Ownership Documents

Project	Project Description	Amount Paid (Kshs.)
Kiboko Assistant Chief's Office	Construction an office, pit latrine, Installation of power, Purchase of furniture	1,500,000
Kathyaka Ass. Chiefs Office	Construction of toilet and fencing with concrete posts and chain link	650,000
Makindu Chief's Office	Construction of latrine	300,000
Kisayani Chief's Office	Construction of a permanent ICT Working room, Installation of power, working tables and seats	1,500,000
Nthongoni Sec. School	Construction of a science lab	3,500,000
Masumba Assistant County Commissioners Office	Renovation of a hall to create working centre for users of WIFI, Installation of power, working	915,541
Emali Chief's Office (CIH)	Construction of a permanent ICT Working room, Installation of power, working tables and seats	1,500,000
Masumba Chief's Office	Construction of latrine, fencing with concrete posts and chain link Renovation of ACC'S Office (Floor, Wall, Door, Windows and painting)	1,200,000
Total		11,065,541

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


Reports and Financial Statements


For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	109,284,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	177,000	28,000
TOTAL RECEIPTS		123,217,876	109,312,483
PAYMENTS			
Compensation of employees	4	2,035,394	1,724,849
Use of goods and services	5	6,831,335	5,424,762
Transfers to Other Government Units	6	40,310,000	39,491,150
Other grants and transfers	7	60,091,563	48,959,000
Acquisition of Assets	8	2,236,422	2,867,020
Other Payments	9	11,592,577	2,698,700
TOTAL PAYMENTS		123,097,291	101,165,481
SURPLUS/DEFICIT		120,585	8,147,002

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 23/2 2021 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606



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

Reports and Financial Statements


For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,103,386	15,982,801
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		16,103,386	15,982,801
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		16,103,386	15,982,801
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B		
NET FINANCIAL ASSETS		16,103,386	15,982,801
REPRESENTED BY			
Fund balance b/fwd 1st July,2019	13	15,982,801	7,835,799
Surplus/Deficit for the year		120,585	8,147,002
Prior year adjustments	14		-
NET FINANCIAL POSITION		16,103,386	15,982,801

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 23/2/2021 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number:19606



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

Reports and Financial Statements

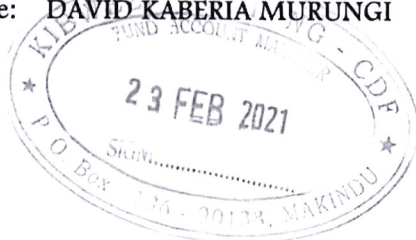
For the year ended June 30, 2020


IX. STATEMENT OF CASHFLOW

STATEMENT OF CASH FLOW		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	109,284,483
Other Receipts	3	177,000	28,000
		123,217,876	109,312,483
Payments for operating expenses			
Compensation of Employees	4	2,035,394	1,724,849
Use of goods and services	5	6,831,335	5,424,762
Transfers to Other Government Units	6	40,310,000	39,491,150
Other grants and transfers	7	60,091,563	48,959,000
Other Payments	9	11,592,577	2,698,700
		120,860,869	98,298,461
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		2,357,007	11,014,022
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	2,236,422	2,867,020
Net cash flows from Investing Activities		(2,236,422)	(2,867,020)
NET INCREASE IN CASH AND CASH EQUIVALENT		120,585	8,147,002
Cash and cash equivalent at BEGINNING of the year	13	15,982,801	7,835,799
Cash and cash equivalent at END of the year		16,103,386	15,982,801

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 23/2/21 2021 and signed by:


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




Sub-County Accountant
Name: **CPA AMOS KASYOKA**
ICPAK Member Number: 19606

REPORT ON THE GOVERNMENT ACCOUNTING SYSTEMS REVIEW OF THE FINANCIAL STATEMENTS OF THE WESTERN CONSORTIUM
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	71,023,677	208,391,401	139,023,677	69,367,724	66.7%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		177,000	177,000	177,000	-	0.0%
TOTAL RECEIPTS	137,367,724	71,023,677	208,391,401	139,200,677	69,367,724	66.8%
PAYMENTS						
Compensation of Employees	2,641,184	3,157,722	5,798,906	2,035,394	3,763,512	35.1%
Use of goods and services	8,621,911	3,351,900	11,973,811	6,831,335	5,142,476	57.1%
Transfers to Other Government Units	50,356,388	31,810,000	82,166,388	40,310,000	41,856,388	49.1%
Other grants and transfers	71,648,241	17,947,520	89,595,761	60,091,563	29,504,199	67.1%
Acquisition of Assets	1,600,000	2,362,664	3,962,664	2,236,422	1,726,242	56.4%
Other Payments	2,500,000	12,393,871	14,893,871	11,592,577	3,301,294	77.8%
AIA Not approved	-	177,000	177,000	-	177,000	0.0%
TOTAL	137,367,724	71,200,677	208,568,400	123,097,291	85,471,110	59.0%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

(a) The total of Kshs. 71,200,677 in the adjustment column is apportioned as follows: Kshs. 15,982,801 (opening balance 1/7/2019), Kshs. 55,040,875 (funds from previous financial year F/Y 2018/2019) and Kshs. 177,000 (A.I.A Sale of Tender)

(b) During the financial year we got A.I.A amounting to Kshs. 177,000 from sale of tender.

(c) Explanations on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

i. Compensation of employees:

The office was able to spend only 38.7% on the allocation. Included in the budget is staff gratuity earned for the last two and half years that have ended amounting to Kshs. 1,098,378.

ii. Use of goods and services:

The office utilized only 54.6% of use of goods and service. The other funds are yet to be received from the board.

iii. Transfer to other Government Units:

The office was able to spend only 49.1% which was balance from the previous year. Most projects on education sector earmarked for FY 2019/2020 were not done since funds have not yet been received. Only three projects for the year were completed.

iv. Other grants and transfers:

The office was able to spend only 67.1% of the category. Included in the expenditure is over Kshs.40.7 Million for FY 2018/2019 and previous balance of bursary, Over Kshs. 3.6 Million emergency projects 2018/2019, Kshs.1.7Million sports FY 2018/2019 and security projects earmarked for FY 2018/2019 amounting to over Kshs.4.7Million. The other allocation for FY2019/2020 for the category funds are yet to be received from the board.

v. Acquisition of Assets:


The office spent Only 56.4% of this category. Included in the balance is the final 5% retention for the Kibwezi West NG-CDF office ramp Kshs. 86,000, Kshs.1. Million for the office furniture's, Kshs. 100,000 for Color printer, Kshs. 500,000 for the office toilet and Kshs. 126,000 for the office gate.


vi. Other payments (ICT Hubs):

The office spent 77.8% for this category. The balance in this category is Kshs.1.7 Million for construction of ICT class at Kiunduani chief's office, Installation of ceiling and window curtains for 4 NO. Ict classes at Makindu, Kibwezi DCC Office, Kisayani Chiefs office and the Emali Chiefs office at Kshs. 200,000 each. Also on the same category the office is the process of printing and launching the *strategic plan at cost of Kshs. 800,000.*

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

The NGCDF-KIBWEZI WEST Constituency financial statements were approved on 23/2 2021 and signed by:


Fund Account Manager
Name: DAVID KABERIA MURUNGI


Sub-County Accountant
Name: CPA AMOS KASYOKA
ICPAK Member Number: 19606:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDS (NCGDF) - BUREAU OF WEALTH CONSERVATION
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	2018/2019	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs
1.0 Administration										
1.1 Employees Salaries	2,535,584.00		2,560,327.00		5,095,911.00		1,945,694.00		3,150,217.00	
1.2 Goods and Services	2,000,879.45		796,932.00		2,797,811.45		1,172,254.00		1,625,557.45	
1.3 NSSF	33,600.00		18,000.00		51,600.00		33,600.00		18,000.00	
1.4 NHIF	72,000.00		40,800.00		112,800.00		56,100.00		56,700.00	
1.5 Committee Expenses	2,500,000.00		455,747.00		2,955,747.00		1,919,200.00		1,036,547.00	
Sub-Total	7,142,063.45		3,871,806.00		11,013,869.45		5,126,848.00		5,887,021.45	
2.0 Monitoring and Evaluation										
2.1 Goods and Services	1,121,031.72		705,383.00		1,826,414.72		1,003,782.00		822,632.72	
2.2 Committee Expenses	1,800,000.00		795,000.00		2,595,000.00		1,773,900.00		821,100.00	
2.3 Capacity Building of NG-CDFs/PMCs	1,200,000.00		1,004,000.00		2,204,000.00		962,200.00		1,241,800.00	
Sub-Total	4,121,031.72		2,504,383.00		6,625,414.72		3,739,882.00		2,885,532.72	
3.0 Emergency										

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NCGDF) - BUREAU OF WEALTH MONITORING
Reports and Financial Statements
For the year ended June 30, 2020

3.1	Emergency	7,198,241.38	3,798,966.00	10,997,207.38	-
3.2	Kambo Secondary School	0.00	-	0.00	300,000.00
3.3	Kalakakya Primary School	0.00	-	0.00	300,000.00
3.4	Kitandi Primary School	0.00	-	0.00	300,000.00
3.5	Ndatani Primary School	0.00	-	0.00	300,000.00
3.6	Kiuani Primary School	0.00	-	0.00	300,000.00
3.7	Kavenda Primary School	0.00	-	0.00	300,000.00
3.8	Ndulu Primary School	0.00	-	0.00	300,000.00
3.9	Ilingoni Primary School	0.00	-	0.00	300,000.00
3.10	Katulani Primary School	0.00	-	0.00	300,000.00
3.11	Muatini Primary School	0.00	-	0.00	300,000.00
3.12	Kyanginywa Primary School	0.00	-	0.00	300,000.00
3.13	Itiani Primary School	0.00	-	0.00	300,000.00
3.14	Mwalili Primary School	0.00	-	0.00	300,000.00
3.15	Mikauni Primary School	0.00	-	0.00	300,000.00
3.16	Makaani Primary School	0.00	-	0.00	300,000.00
3.17	Isaani Primary School	0.00	-	0.00	300,000.00
3.18	Nguumo Primary School	0.00	-	0.00	300,000.00

Reports and Financial Statements
For the year ended June 30, 2020

3.19. Mwasang'ombe Primary School	0.00	-	0.00	0.00	300,000.00	
3.20. Kwakakulu Primary School	0.00	-	0.00	0.00	300,000.00	
3.21. Kanaani Secondary school	0.00	-	0.00	0.00	300,000.00	
3.22. Ngulu Assistant Chiefs office	0.00	-	0.00	0.00	300,000.00	
3.23. Kathyaka Assistant Chiefs office	0.00	-	0.00	0.00	300,000.00	
3.24. Makindu Chiefs office	0.00	-	0.00	0.00	300,000.00	
Sub-Total	7,198,241.38	3,798,966.00	10,997,207.38	6,900,000.00	4,097,207.38	
4.0 Bursary and Social Security Programme						
4.1 Bursary Secondary Schools	30,000,000.00	733,000.00	30,733,000.00	28,522,000.00	2,211,000.00	
4.2 Bursary Tertiary Schools	16,000,000.00	705,000.00	16,705,000.00	13,349,000.00	3,356,000.00	
4.3 Bursary Special Schools	2,000,000.00	237,000.00	2,237,000.00	852,000.00	1,385,000.00	
Sub-Total	48,000,000.00	1,675,000.00	49,675,000.00	42,723,000.00	6,952,000.00	
5.0 Kibwezi west Sports						
5.1 Wikiamba Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00	
5.2 Wiivia Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00	
5.3 Ilatu Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

5.4	Ndonguni Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.5	Mutantheu Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.6	Syumile Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.7	Nthia Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.8	Mitendeu Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.9	Kiambani Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.10	Mulili Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.11	Kisingo Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.12	Kalii Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.12	Emali Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.13	Matiku Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.14	Nduundune Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.15	Tutini Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.17	Kiliku Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.18	Uthangathi Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00

YOLONGO NORTHERN DISTRICT DEVELOPMENT PLAN (NDP) - 3RD TERM WEALTHY COMMUNITIES
Reports and Financial Statements
For the year ended June 30, 2020

5.19	Kyanginywa Primary School	0.00	86,678.00	86,678.00	86,678.00	0.00
5.20	Mikuyuni Primary School	0.00	86,679.00	86,679.00	86,679.00	0.00
5.21	Makindu A Primary School	83,330.00	-	83,330.00	-	83,330.00
5.22	Kiboko Primary School	83,330.00	-	83,330.00	-	83,330.00
5.23	Kalulini Primary School	83,330.00	-	83,330.00	-	83,330.00
5.24	Kibwezi Township Primary School	83,330.00	-	83,330.00	-	83,330.00
5.25	Kiuani Primary School	83,330.00	-	83,330.00	-	83,330.00
5.26	Iviani Primary School	83,330.00	-	83,330.00	-	83,330.00
5.27	Kyeni Primary School	83,330.00	-	83,330.00	-	83,330.00
5.28	Ngongweni Primary School	83,330.00	-	83,330.00	-	83,330.00
5.29	Kathyaka Primary School	83,340.00	-	83,340.00	-	83,340.00
5.30	Nthongoni Primary school	83,340.00	-	83,340.00	-	83,340.00
5.31	Soto Primary school	83,340.00	-	83,340.00	-	83,340.00
5.32	Yikisemei Primary school	83,340.00	-	83,340.00	-	83,340.00
	Sub-Total	1,000,000.00	1,733,561.00	2,733,561.00	1,733,561.00	1,000,000.00
	6.0 Environment					

**GOVERNMENT OF KENYA
Reports and Financial Statements
For the year ended June 30, 2020**

6.1 Chyullu game Reserve (Kaunguni Primary school)	0.00	2,335,000.00	2,335,000.00	2,335,000.00	-
6.2 MII PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.3 MASUMBA PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.4 KAKILI PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.5 ITAAVA PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.6 THITHI PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.7 NGUMA PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.8 MATUTU PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.9 UTHASYO PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.10 NDULU PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.11 ISAANI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.12 KAUNGUNI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.13 NDEINI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.14 SOTO PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.15 KATANGIINI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-

Reports and Financial Statements
 For the year ended June 30, 2020

6.16 UVILENI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.17 MUKAMENI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.18 KILEMA PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.19 SYUMILE PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.20 MUUNDANI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.21 SEKELENI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.22 KYANDULU PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.23 YIENI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.24 TUTINI PRIMARY SCHOOL	0.00	40,000.00	40,000.00	40,000.00	-
6.25 KATISAA PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.26 NGELENGE PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.27 MWASANGOMBE PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.28 MULALA PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.29 KILIKU PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.30 TUTINI ASSISTANT CHIEF OFFICE	0.00	126,000.00	126,000.00	126,000.00	-

**NATIONAL GOVERNMENT OF KENYA
Reports and Financial Statements
For the year ended June 30, 2020**

6.31 KALUNGU PRIMARY SCHOOL	0.00	136,000.00	136,000.00	136,000.00	-
6.32 KWAKYAI PRIMARY SCHOOL	0.00	136,000.00	136,000.00	136,000.00	-
6.33 KATILAMUNI PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.34 KITULANI PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.35 NTHONGONI PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.36 MUKONONI PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.36 MAKAANI PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.37 KATHYAKA PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.38 ITHUMULA PRIMARY SCHOOL	0.00	46,000.00	46,000.00	46,000.00	-
6.39 KIAMBANI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.40 SALAMA PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.41 MAKINDU A PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.42 SYENGENI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.43 MULILI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.44 IKOYO PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.45 MASALANI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

6.46 NZAIKONI PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.47 YINGOSO PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.48 KAMBOO PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.49 KANGII PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.50 KALII PRIMARY SCHOOL	0.00	20,000.00	20,000.00	20,000.00	-
6.51 KATULANI PRIMARY SCHOOL	0.00	26,000.00	26,000.00	26,000.00	-
6.52. Ilingoni Primary school	130,000.00	0.00	130,000.00	-	130,000.00
6.53. Kevanda Primary School	36,600.00	0.00	36,600.00	-	36,600.00
6.54. Mbukani Primary School	40,000.00	0.00	40,000.00	-	40,000.00
6.55. Ihani Primary School	40,000.00	0.00	40,000.00	-	40,000.00
6.56. Vololo Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.57. Kyaani Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.58. Makasa Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.59. Mweini Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.60. Iviani Primary School	36,600.00	0.00	36,600.00	-	36,600.00
6.61. Ngeetha Chief's Office	130,000.00	0.00	130,000.00	-	130,000.00

**Reports and Financial Statements
 For the year ended June 30, 2020**

6.62. Kisayani Primary School	166,600.00	0.00	166,600.00	-	166,600.00
6.63. Kari Mwaitu Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.64. Yimwaa Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.65. Kiboko Primary School	21,000.00	0.00	21,000.00	-	21,000.00
6.66. Mbiuni Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.67. Mikululo Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.68. Mbondeni Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.69. Kaasuvi Primary School	46,600.00	0.00	46,600.00	-	46,600.00
6.70. Katangini Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.71. Wikiamba Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.72. Nguumo Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.73. Yeini Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.74. Ndonguni Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.75. Kwambae Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.76. Wiivia Primary School	20,000.00	0.00	20,000.00	-	20,000.00
6.77. Makusu Primary School	26,600.00	0.00	26,600.00	-	26,600.00
Sub-Total	1,000,000.00	4,035,000.00	5,035,000.00	4,035,000.00	1,000,000.00

NATIONAL GOVERNMENT CONSORTIUMS DEVELOPMENT FUND (NGDF) - WEALTHY SONS UEL

Reports and Financial Statements
For the year ended June 30, 2020

7.0 Primary School Projects								
7.1 Mbukani Primary school	0.00	920,000.00	920,000.00	920,000.00	920,000.00			
7.2 Itulu Primary School	0.00	920,000.00	920,000.00	920,000.00	920,000.00			0.00
7.3 Matinga Primary School	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00			0.00
7.4 Ithamba Aume Primary School	0.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00			0.00
7.5 Mulala Primary School	0.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00			0.00
7.6 Kwakaleli Primary school	0.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00			0.00
7.7 Nguumo Primary school	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.8 Kawelu Primary School	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.9 Makusu Primary school	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.10 Ndeini Primary School	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.11 Wikiamba Primary School	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.12 Soto Primary school	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.13 Kai Primary School	0.00	920,000.00	920,000.00	920,000.00	920,000.00			0.00
7.14 Makutano Primary School	0.00	690,000.00	690,000.00	690,000.00	690,000.00			0.00
7.15 Itulani Primary School	0.00	420,000.00	420,000.00	420,000.00	420,000.00			0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

7.16 Mbondeni Primary School	0.00	380,000.00	380,000.00	380,000.00	0.00
7.17 Mukononi Primary school	0.00	730,000.00	730,000.00	730,000.00	0.00
7.18 Kiaoni Primary school	0.00	920,000.00	920,000.00	920,000.00	0.00
7.19 Makaani Primary School	0.00	1,150,000.00	1,150,000.00	1,150,000.00	0.00
7.20 Mweini Primary school	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00
7.21 Kyeni Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.22 Thithi Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.23 Mii Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.24 Ngangani Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.25 Nguma Primary school	900,000.00	0.00	900,000.00	0.00	900,000.00
7.26 Ngongweni Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.27 Masalani Primary School	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00
7.28 Kwakyai Primary school	1,800,000.00	0.00	1,800,000.00	0.00	1,800,000.00
7.29 Mwasangombe Primary School	3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00
7.30 Kitandi Primary School	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
7.31 Kwakakulu Primary school	806,387.59	0.00	806,387.59	0.00	806,387.59

**Reports and financial Statements
For the year ended June 30, 2020**

7.32 Makusu Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
7.33 Kilema Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.34 Wayona Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.35 Syumile Primary School	800,000.00	0.00	800,000.00	0.00	800,000.00
7.36 Kaunguni Primary School	500,000.00	0.00	500,000.00	0.00	500,000.00
7.37 Ilatu Primary School	400,000.00	0.00	400,000.00	0.00	400,000.00
7.38 Kai Primary School	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
7.39 GNCA Primary School	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00
7.40 Syengoni Primary School	900,000.00	0.00	900,000.00	0.00	900,000.00
7.41 Kisayani Primary School	2,700,000.00	0.00	2,700,000.00	0.00	2,700,000.00
7.42 Malebwa Primary school	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00
7.43 Kiwanzani Primary school	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00
7.44. Mbondeni pry school	0.00	184,417.00	184,417.00	0.00	184,417.00
Sub-Total	31,006,387.59	17,674,417.00	48,680,804.59	22,490,000.00	26,190,804.59
8.0 Secondary School Projects					-
8.1 Muangeni Secondary school	0.00	950,000.00	950,000.00	950,000.00	0.00

Reports and Financial Statements
For the year ended June 30, 2020

8.2 Ndatani Secondary School	0.00	950,000.00	950,000.00	950,000.00	0.00
8.3 Nguu Secondary School	0.00	260,000.00	260,000.00	260,000.00	0.00
8.4 Kiliku Secondary school	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
8.5 Moi Girls Secondary school	0.00	1,860,000.00	1,860,000.00	1,860,000.00	0.00
8.6 Mitendeu Secondary school	0.00	950,000.00	950,000.00	950,000.00	0.00
8.7 Nyayo Secondary school	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
8.8 ST. Simon Mbuinzau Secondary school	0.00	950,000.00	950,000.00	950,000.00	0.00
8.9 Matiku Secondary School	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
8.10 Utini Girls Secondary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.11 Mii Secondary School	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.12 Mikuyuni Secondary School	3,500,000.00	-	3,500,000.00	-	3,500,000.00
8.13 Kiliku Secondary school	2,500,000.00	-	2,500,000.00	-	2,500,000.00
8.14 Nguumo Girls Secondary school	3,500,000.00	-	3,500,000.00	-	3,500,000.00
8.15 Masalani Secondary school(rmkd)	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.16 Kangii Secondary school	2,000,000.00	-	2,000,000.00	-	2,000,000.00

**Reports and Financial Statements
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8.17 Nthongoni Secondary school	3,500,000.00	-	3,500,000.00	3,500,000.00	0.00
Sub-Total	18,000,000.00	14,320,000.00	32,320,000.00	17,820,000.00	14,500,000.00
9.0 Tertiary institutions projects					-
9.1. KMTC Makindu Campus	1,350,000.00	-	1,350,000.00	-	1,350,000.00
Sub-Total	1,350,000.00	-	1,350,000.00	-	1,350,000.00
10.0 Security Projects					-
10.1 Kiboko Police station (Electricity)		100,000.00	100,000.00	100,000.00	0.00
10.2 Masumba AP Post	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
10.3 Kyanginywa Assistant Chief's office	0.00	500,000.00	500,000.00	500,000.00	0.00
10.4 Kalungu Assistant Chiefs office	0.00	550,000.00	550,000.00	550,000.00	0.00
10.5 Ngeetha Chief's office	0.00	450,000.00	450,000.00	450,000.00	0.00
10.6 Twaandu Chief's camp	0.00	100,000.00	100,000.00	0.00	100,000.00
10.7 Kiboko AP Post- Assistant Chief's office	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
10.8 Tutini Ass.Chiefs office	0.00	100,000.00	100,000.00	100,000.00	0.00
10.9 Kiboko police post	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00
10.10 NG-CDF Office Compound - Gate	0.00	126,000.00	126,000.00	0.00	126,000.00

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10.11 Mithumoni Assistant Chief's Office	0.00	300,000.00	300,000.00	300,000.00	0.00
10.12 Kikumini Assistant. Chief's Office	400,000.00	0.00	400,000.00	0.00	400,000.00
10.13 Mbuinzau Assistant Chief's office	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
10.14 Kibwezi Deputy C.C. office	100,000.00	0.00	100,000.00	0.00	100,000.00
10.15 Kibwezi Police Station	100,000.00	0.00	100,000.00	0.00	100,000.00
10.16. Emali Police Station	1,000,000.00	0.00	1,000,000.00	0.00	1,000,000.00
10.17 Kai Assistant. Chief's office	500,000.00	0.00	500,000.00	0.00	500,000.00
10.18 Ngaaka Assistant Chief's office	300,000.00	0.00	300,000.00	0.00	300,000.00
10.19 Kalii Assistant Chief's office	300,000.00	0.00	300,000.00	0.00	300,000.00
10.20 Ndetani Assistant Chief's office	150,000.00	0.00	150,000.00	0.00	150,000.00
10.21 Makindu D.C.C. office	100,000.00	0.00	100,000.00	0.00	100,000.00
10.22 Kiunduanu chief's office	1,300,000	0.00	1,300,000.00	0.00	1,300,000.00
10.23 Syumile Assistant. Chief's Office	650,000	0.00	650,000.00	0.00	650,000.00
10.24 Mikuyuni Assistant. Chief's office	1,250,000	0.00	1,250,000.00	0.00	1,250,000.00
10.25 Kibwezi Deputy County Commissioner's Office	450,000	0.00	450,000.00	0.00	450,000.00
10.26 Kalungu Assistant chiefs office.	150,000	0.00	150,000.00	0.00	150,000.00

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10.27 Kyanginywa assistant chief's office	100,000	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00
10.28 Kiaoni Police Post	1,500,000	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
10.29 Kisayani Chief's office	300,000	0.00	300,000.00	0.00	300,000.00	0.00	300,000.00
10.30 Makasa Assistant Chief's office	1,500,000	0.00	1,500,000.00	0.00	1,500,000.00	0.00	1,500,000.00
10.31 Kikumini Assistant. Chief's Office	225,000	0.00	225,000.00	0.00	225,000.00	0.00	225,000.00
10.32 Wolwa Assistant. Chief's Office	225,000	0.00	225,000.00	0.00	225,000.00	0.00	225,000.00
10.33 Mulala Police post	1,950,000	0.00	1,950,000.00	0.00	1,950,000.00	0.00	1,950,000.00
10.34 Makindu Police station	400,000	0.00	400,000.00	0.00	400,000.00	0.00	400,000.00
	14,450,000.00	6,626,000.00	21,076,000.00	4,700,000.00	16,376,000.00		
11.0 Acquisitions of Assets							
11.1 NG- CDF office-Building	-	928,555.00	928,555.00	812,072.00	116,483.00		
11.2 NG- CDF office-Intracom & T.vs	-	906.27	906.27	22,000.00	(21,093.73)		
11.3 NG- CDF office-Lightening arrester	-	520,000.00	520,000.00	498,384.00	21,616.00		
11.4 Office ramp	-	391,750.00	391,750.00	388,400.00	3,350.00		
11.5 Purchase of Furniture/equipment's (vehicle park)	0.00	200,000.00	200,000.00	199,966.00	34.00		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-KIBWEZI 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.

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and 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 and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized 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.

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2020.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
	A.I.E NO.	Kshs	Kshs
	B005164		54,784,483.15
Normal Allocation	B005228		500,000.00
	B030071		10,000,000.00
	B030436		15,000,000.00
	B006378		6,000,000.00
	A699127		11,000,000.00
	B042767		12,000,000.00
	B047173	54,240,875.50	
	B047460	4,000,000.00	
	B041295	18,000,000.00	
	B041412	800,000.00	
	B047715	5,000,000.00	
	B047920	6,000,000.00	
	B049309	14,000,000.00	
	B104332	21,000,000.00	
Conditional Grants			
Receipt from other Constituency			
TOTAL		123,040,876	109,284,483

2. PROCEEDS FROM SALE OF ASSETS

Description	2019 - 2020	2018 - 2019
	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	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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3. OTHER RECEIPTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Dividends	-	-
Sale of Tender Documents	177,000	28,000
Other Receipts Not Classified Elsewhere (Specify)	-	-
TOTAL	177,000	28,000

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	1,836,932	1,338,714
Basic wages of casual labour	-	215,832
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	164,862	146,303
Employer contribution to NSSF	33,600	24,000
Gratuity-contractual employees	-	-
TOTAL	2,035,394	1,724,849

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	56,766	85,469
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services (Postal box charges)	9,450	-
Domestic travel and subsistence	146,400	376,200
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	962,200	416,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	3,956,500	3,179,200
Insurance costs	113,358	113,358
Specialised materials and services	-	-
Office and general supplies and services	667,433	566,735
Fuel , oil & lubricants	550,000	450,000
Other operating expenses	-	-
Bank service commission and charges	39,805	92,080
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	329,423	145,720
Routine maintenance- other assets	-	-
TOTAL	6,831,335	5,424,762

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	22,490,000	19,754,942
Transfers to Secondary Schools	17,820,000	19,736,208
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	40,310,000	39,491,150

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	28,522,000	25,222,000
Bursary - Tertiary	13,349,000	13,754,000
Bursary- Special Schools	852,000	1,779,000
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	4,700,000	4,144,000
Roads and Bridges	-	-
Sports	1,733,563	1,500,000
Environment	4,035,000	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	6,900,000	2,560,000
TOTAL	60,091,563	48,959,000

8. ACQUISITION OF ASSETS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,720,856.00	2,406,853.00
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	515,566	-
Purchase of computers ,printers and other IT equipment's	-	119,000
Purchase of photocopier	-	-
Purchase of other office equipment's	-	341,167
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	2,236,422	2,867,020

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	-	2,698,700
ICT Hubs	11,592,577	-
	-	-
TOTAL	11,592,577	2,698,700

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>KCB MAKINDU A/C 1148787925</i>	<i>A/C NO.1148787925</i>	16,103,387	15,982,801
TOTAL		16,103,387	15,982,801

10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS				
Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2018)
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
			-	-
			-	-
TOTAL			-	-
12 Retention				
Supplier/ Contractor	PV No.	2019 - 2020	2018 - 2019	
TOTAL				

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bank accounts	15,982,801	7,835,799
Cash in hand		
Imprest		
Total	15,982,801	7,835,799

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
	0	0	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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*NOTES TO THE FINANCIAL STATEMENTS (Continued) NOTES TO THE FINANCIAL STATEMENTS
(Continued)*

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0
TOTAL	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0
TOTAL	0	0

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	1,482,250.00	0
Construction of civil works	0	0
Supply of goods	742,400.00	0
Supply of services	0	0
TOTAL	2,224,650.00	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
Staff salaries	-	-
Staff Gratuity	1,098,378	559,640
Others (specify)	-	-
TOTAL	1,098,378	559,640

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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**NOTES TO THE FINANCIAL STATEMENTS (Continued) NOTES TO THE FINANCIAL STATEMENTS
(Continued)**

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	3,763,513	2,619,127
Use of goods and services	5,142,476	3,664,493
Amounts due to other Government entities (see attached list)	42,040,804.59	31,810,000
Amounts due to other grants and other transfers (see attached list)	29,504,199	18,215,363
Acquisition of assets	1,726,242	2,292,826
Others (<i>specify</i>)	3,301,294	12,393,868
AIA Not approved.	177,000	28,000
TOTAL	85,471,110.59	71,023,677

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	26,909,698.94	17,359,330.81
	26,909,698.94	17,359,330.81

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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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. Kinin Investment Ltd (3 Sets of Pit latrines at Kibwezi west TTI)		12/6/2020		1,482,250.00	
2.					
3.					
Sub-Total				1,482,250.00	
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7. Axrin Enterprises (Printing of Bursary forms)		17/12/2019		348,000.00	
8. Axrin Enterprises (Printing of Strategic plan)		11/5/2020		394,400.00	
9.					
Sub-Total				742,400.00	
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total				2,224,650.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance 2020	Outstanding Balance 2019	Comments
NGCDFC Staff gratuity						
1. Titus K. Sammy	H			231,616	130,506	
2. Prudence M. Stephen	G			202,677	113,539	
3. Benard K. Maundu	G			202,677	113,539	
4. Jones N. Kitusi	G			202,677	113,539	
5. Muingo Mbindo	G			165,285	88,517	
6. Jonah Mulatya	A			46,723	0	
7. Damaris David	A			46,723	0	
Grand Total				1,098,378	559,640	
Middle Management						
1.						
2.						
3.						
4.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees				
1. Employee salaries		2,590,517.00	2,000,687.00	
2. Employees Gratuity Earned		1,098,378.00	559,640.00	
3. NHIF		56,700.00	40,800.00	
4. NSSF		18,000.00	18,000.00	
	Sub Total	3,763,595.00	2,619,127.00	
Use of goods & services				
1. Adm. Committee expenses		1,036,547.00	455,747.00	
2. Adm. Goods & Services		1,086,880.00	796,932.00	
3. M&E. Committee expenses		821,100.00	795,000.00	
4. M&E. Goods & Services		730,064.00	612,814.26	
5. M&E. Capacity building		1,241,800.00	1,004,000.00	
	Sub Total	5,142,476.00	3,664,493.26	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Amounts due to other Government entities				
1. Primary Schools				
1. Mweini Primary school		1,200,000.00		
2. Kyeni Primary School		900,000.00		
3. Thithi Primary School		900,000.00		
4. Mii Primary School		900,000.00		
5. Ngangani Primary School		900,000.00		
6. Nguma Primary school		900,000.00		
7. Ngongweni Primary School		900,000.00		
8. Masalani Primary School		1,800,000.00		
9. Kwakyai Primary school		1,800,000.00		
10. Kitandi Primary School		1,500,000.00		
11. Kwakakulu Primary school		806,387.59		
12. Makusu Primary School		2,000,000.00		
13. Kilema Primary School		900,000.00		
14. Wayona Primary School		900,000.00		
15. Syumile Primary School		800,000.00		
16. Kaunguni Primary School		500,000.00		
17. Ilatu Primary School		400,000.00		
18. Kai Primary School		2,000,000.00		
19. Syengoni Primary School		900,000.00		
20. Kisayani Primary School		2,700,000.00		
21. Malebwa Primary school		1,200,000.00		
22. Kiwanzani Primary school		1,200,000.00		
23. Mbondeni Primary school		184,417.00		
1. Secondary Schools				
1. Utini Girls Secondary School		1,000,000.00		
2. Mii Secondary School		1,000,000.00		
3. Mikuyuni Secondary School		3,500,000.00		
4. Kiliku Secondary school		2,500,000.00		
5. Nguumo Girls Secondary school		3,500,000.00		
6. Masalani Secondary school		1,000,000.00		
7. Kangii Secondary school		2,000,000.00		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
3. Tertiary Institutions				
1. KMTTC Makindu campus		1,350,000.00		
Sub-Total		42,040,804.59		
Amounts due to other grants and other transfers				
4. Security Projects				
1. Kikumini Asst. Chief's Office		400,000.00		
2. Mbuinzau Asst. Chief's office		1,500,000.00		
3. Kibwezi Deputy County Commissioner's office		100,000.00		
4. Kibwezi Police Station		100,000.00		
5. Emali Police Station		1,000,000.00		
6. Kai Asst. Chief's office		500,000.00		
7. Ngaaka Asst. Chief's office		300,000.00		
8. Kalii Asst. Chief's office		300,000.00		
9. Ndetani Asst. Chief's office		150,000.00		
10. Makindu Deputy County Commissioner's office		100,000.00		
11 Kiunduanu chief's office		1,300,000.00		
12 Syumile Assistant. Chief's Office		650,000.00		
13 Mikuyuni Assistant. Chief's office		1,250,000.00		
14 Kibwezi Deputy County Commissioner's Office		450,000.00		
15 Kalungu Assistant chiefs office.		150,000.00		
16 Kyanginywa assistant chief's office		100,000.00		
17 Kiaoni Police Post		1,500,000.00		
18 Kisayani Chief's office		300,000.00		
19 Makasa Assistant Chief's office		1,500,000.00		
20 Kikumini Assistant. Chief's Office		225,000.00		
21 Wolwa Assistant. Chief's Office		225,000.00		
22 Mulala Police post		1,950,000.00		
23 Makindu Police station		400,000.00		
24. Twaandu chief's office		100,000.00		
25. Makindu Police Division		1,700,000.00		

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
26.CDF office gate		126,000.00		
27. Environmental Projects		1,000,000.00		
28. Cultural Activities /SPORTS		1,000,000.00		
29. Emergency activities		4,097,207.00		
30.Bursary-Sec		2,211,000.00		
31.Bursary-Tertiary		3,356,000.00		
32.Bursary-Special		1,385,000.00		
Sub-Total		29,504,199.00		
5. Others(specify)				
1.Kibwezi West NG-CDF Office ICT class		200,000.00		
2.Kibwezi Deputy County Commissioner's CIH ICT class		200,000.00		
3.Emali chief's office CIH ICT Class		200,000.00		
4.Kisayani chiefs office CIH ICT Class		200,000.00		
5. Kiunduanani chief's office CIH ICT Class		1,700,000.00		
6.Kibwezi West Strategic plan		801,303.00		
Sub-Total		3,301,303.00		
6.Acquisition of assets				
1.Printer Color HP		100,034.00		
2.Furniture's		1,001,852.00		
3.Office toilets		500,000.00		
4.Office block savings		124,355.00		
Sub-Total		1,726,241.00		
Grand Total		85,471,110.94		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	-		-	-
Buildings and structures	16,495,233	1,720,856	-	18,216,089
Transport equipment	5,517,804	-	-	5,517,804
Office equipment, furniture and fittings	1,473,506	515,566	-	1,989,072
ICT Equipment, Software and Other ICT Assets	715,000	-	-	715,000
Other Machinery and Equipment	451,167	-	-	451,167
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	24,652,710	2,236,422	-	26,889,132

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
1	CHIEFS OFFICE KISAYANI CDF ACC	KCB	1200788850	5,312.80	4,628.20
2	EMALI AP CAMP CDF ACC	KCB	1203790805	2,004.95	11,004.95
3	EMALI CHIEF'S OFFICE CIH CDF ACCOUNT	KCB	1266171835	161,356.00	NEW
4	EMALI POLICE POST CDF ACCOUNT	KCB	1234478838	3,885.00	3,885.00
5	EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	1,643.50	70,638.50
6	GOODSHEPHERD GIRLS SEC SCHOOL CDF ACC.	KCB	1107169429	149,839.15	149,839.15
7	IKUNGU SECONDARY SCHOOL CDF ACC.	KCB	1113950420	22,525.60	22,525.60
8	IKOYO PRIMARY SCHOOL CDF ACC.		1126025194	289.00	48,800.00
9	IKOYO SECONDARY SCHOOL CDF ACC.	KCB	1151101265	1,345.65	1,345.65
10	ILATU PRIMARY SCHOOL CDF A/C	KBC	1241100977	135.95	130.45
11	ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	78,053.50	76,549.50
12	ISAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150527633	187,124.80	2,184.80
13	ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	KCB	1161429360	219,305.20	11,051.20
14	ITHUMBA CHIEF'S OFFICE CDF ACCOUNT	KCB	1239534124	7,501.95	4,564.30
15	ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	KCB	1200770765	7,501.95	1,138.50
16	ITHUMULA SECONDARY SCHOOL CDF ACC	KCB	1132544661	1,102.15	1,102.15
17	ITIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1239326653	332,850.00	127,985.00
18	ITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1133934234	117,389.00	330.00
19	IVIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1137143126	35,869.50	35,869.50
20	KAASYA PRIMARY SCHOOL CDF ACC.	KCB	1162919086	8,488.50	8,488.50
21	KAI PRIMARY SCHOOL CDF ACC	KCB	1153121158	271,051.45	20,660.00
22	KAKILI GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1176116398	2,588.15	2,588.15

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
23	KALAKALYA PRIMARY SCHOOL CDF ACCOUNT	KCB	1252102682	13,734.00	320,000.00
24	KALII SECONDARY SCHOOL CDF ACCOUNT	KCB	1175585386	24,097.15	24,097.17
25	KALIMANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162430516	55,109.05	55,109.05
26	KALULINI PRIMARY SCHOOL CDF ACC	KCB	1157967736	3,020.00	3,146.00
27	KALUNGU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1267898682	550,000.00	NEW
28	KALUNGU PRIMARY SCHOOL CDF ACC	KCB	1160059780	45,237.00	65,603.00
29	KALUNGU SECONDARY SCHOOL CDF ACCOUNT	KCB	1125620838	1,911.90	1,911.90
30	KAMBOO SECONDARY SCHOOL CDF ACC.	KCB	1150139110	243,626.25	506,771.25
31	KANAANI SECONDARY SCHOOL CDF ACC	KCB	1136911669	303,629.20	3,629.20
32	KANGESU DRIFT CDF ACC	KCB	1177249332	8,591.00	8,591.00
33	KANGII SECONDARY SCHOOL CDF ACC	KCB	1206774789	27,386.10	26,269.65
34	KANYILILYA PRIMARY SCHOOL CDF ACC.	KCB	1204027072	12,503.00	12,503.00
35	KANYUNGU PRIMARY SCHOOL CDF ACC.	KCB	1159079234	1,876.35	1,876.35
36	KASUVI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135296359	23,500.00	23,500.00
37	KATANGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1163977403	4,297.50	4,809.50
38	KATHYAKA AP LINE CDF PROJECT ACC.	KCB	1204406111	6,597.30	6,597.30
39	KATHYAKA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1241137129	128,590.00	500,000.00
40	KATHYAKA PRIMARY SCHOOL CDF ACC.	KCB	1164460773	58,530.40	12,770.40
41	KATHYAKA SECONDARY SCHOOL CDF ACC.	KCB	1126325570	18,221.15	161,567.15
42	KATILAMUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1157895964	73,973.50	28,213.50
43	KATULANI GIRLS SECONDARY SCHOOL (Makindu) CDF ACCOUNT	KCB	1168545749	3,256.65	3,256.65
44	KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	KCB	1204566828	5,061.50	5,061.50

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
45	KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	KCB	1149548851	157,128.50	157,128.50
46	KATULANI PRIMARY SCHOOL CDF ACCOUNT-MKD	KCB	1168545293	326,906.55	NEW
47	KAUNGUNI DISPENSARY CDF ACCOUNT	KCB	1166307883	7,442.75	7,442.75
48	KAUNGUNI PRIMARY SECONDARY CDF ACCOUNT	KCB	1132474183	261,230.05	303,101.05
49	KAWELU PRIMARY SCHOOL CDF ACCOUNT	KCB	1130378845	1,164.25	1,164.25
50	KEVANDA PRIMARY SCHOOL CDF ACC.	KCB	1184072760	116,913.95	116,533.95
51	KEVANDA SECONDARY SCHOOL CDF ACCOUNT	KCB	1161655395	1,475.17	1,145.17
52	KIAMBANI SECONDARY SCHOOL CDF ACC.	KCB	1163983691	25,673.35	6,039.35
53	KIAONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1203885954	4,055.65	4,055.65
54	KIAONI DISPENSARY CDF ACC	KCB	1116252821	8,408.20	8,408.20
55	KIAONI PRIMARY SCHOOL CDF A/C	KBC	1136943196	325,874.00	35,414.00
56	KIAONI YOUTH POLYTECHNIC CDF ACCOUNT	KBC	1151340707	50,600.00	50,600.00
57	KIBOKO ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266542272	157,337.55	NEW
58	KIBOKO POLICE POST CDF ACCOUNT	KCB	1273451295	100,000.00	NEW
59	KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1204707766	23,863.35	23,863.35
60	KIBWEZI DCC OFFICE CIH CDF ACCOUNT	KCB	1266434186	157,834.15	NEW
61	KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1240897766	1,260.00	1,230,000.00
62	KIBWEZI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1175792640	2,036.00	154,136.00
63	KIBWEZI WEST CDF OFFICE PROJECTS CDF ACCOUNT	KCB	1176279025	289,396.40	14,843.00
64	KIBWEZI WEST ENVIRONMENT CDF PROJECTS	KCB	1204817723	3,953.66	35,273.66
65	KIBWEZI WEST SPORTS CDF PROJECTS	KCB	1203046391	78,934.30	1,562,492.30
66	KIKUMINI HEALTH CENTRE CDF ACC	KCB	1167405412	23,565.00	23,565.00
67	KIKUMINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1172459185	13,571.50	173,551.50

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
68	KILEMA PRIMARY SCHOOL CDF ACCOUNT	KCB	1155207777	1,821.00	1,061.00
69	KILIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1160963967	35,570.50	16,542.50
70	KILIKU SECONDARY SCHOOL CDF ACCOUNT	KCB	1118242610	88,673.00	5,595.00
72	KIMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1241105448	79,582.55	170,829.50
73	KING'UTHENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164544160	40,050.00	40,050.00
74	KISAYANI CHIEF'S OFFICE ICT CENTRE PROJECT CDF ACCOUNT.	KCB	1269403540	177,856.00	NEW
75	KISAYANI GIRLS SEC SCHOOL CDF ACC.	KCB	1170330738	177,912.75	984,488.75
76	KISAYANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164392670	271,513.50	271,513.50
77	KISAYANI SCHOOL FOR PLWD CDF ACCOUNT	KCB	1206873477	38,636.60	38,636.60
78	KISINGO PRIMARY SCHOOL CDF ACCOUNT	KCB	1151202177	1,751.00	17,151.00
79	KISINGO SECONDARY SCHOOL CDF ACCOUNT	KCB	1127761897	5,423.15	5,423.15
80	KITANDI PRIMARY SCHOOL CDF A/C	KBC	1241044988	302,219.00	2,345.00
81	KITENDE PRIMARY SCHOOL CDF ACCOUNT	KCB	1157701205	15,882.50	16,008.50
82	KITULANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151358258	55,113.20	106,866.20
83	KIUANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203905238	12,027.50	1,773.50
84	KIUNDUANI CHIEFS CAMP CDF ACCOUNT	KCB	1225952409	8,123.15	17,307.50
85	KIWANZANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1119406927	2,246.00	2,246.00
86	KWA MARIA EARTH DAM CDF PROJECT ACC.	KCB	1176236717	926.75	926.75
87	KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	KCB	1137894717	61,099.40	61,099.40
88	KWA MUKONYO PRIMARY SCHOOL CDF ACC.	KCB	1203855672	1,252.50	34,548.50
89	KWAKAKULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1132487331	301,535.65	NEW
90	KWAKALELI PRIMARY SCHOOL CDF ACCOUNT	KCB	1204245371	116,682.00	3,363.00
91	KWAKYAI PRIMARY SCHOOL CDF ACCOUNT	KCB	1132455464	2,618.50	2,778.50

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
92	KWAKYAI STORAGE SHEDS CDF ACCOUNT	KCB	1136774149	7,973.45	7,648.40
93	KYAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1175132977	12,554.40	12,554.40
94	KYANDULU PRIMARY SCHOOL CDF ACC.	KCB	1135315264	22,994.75	3,234.75
95	KYANGINYWA AP LINE CDF PROJECT ACC.	KCB	1204418233	529,174.70	28,081.25
96	KYANGINYWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1273163672	300,000.00	NEW
97	KYANGINYWA SECONDARY SCHOOL CDF ACC.	KCB	1112943358	1,027.55	1,027.55
98	KYENI PRIMARY SCHOOL CDF A/C	KBC	1242739157	1,046.25	1,003.60
99	MAKAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135671850	422,359.55	3,104.65
100	MAKINDU CHIEF'S OFFICE CDF ACCOUNT	KCB	1270593188	7,498.00	NEW
101	MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT	KCB	1204811660	35,056.30	33,627.15
102	MAKINDU GNCA PRIMARY SCHOOL CDF ACCOUNT	KCB	1274271304	1,974,760.00	NEW
103	MAKINDU PRIMARY SCHOOL CDF ACCOUNT	KCB	1125832312	5,066.00	24,608.00
104	MAKINDU SECONDARY SCHOOL CDF ACCOUNT	KCB	1116202808	9,883.20	9,883.20
105	MAKUSU PRIMARY SCHOOL CDF ACC.	KCB	1150176784	26,247.80	1,715.40
106	MAKUTANO KIBOKO PRIMARY SCHOOL CDF ACCOUNT	KCB	1137284749	110,664.00	3,820.00
107	MALEMBWA PRIMARY SCHOOL CDF ACCOUNT	KCB	1175837660	1,682.60	1,682.60
108	MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ)	KCB	1135327939	38,623.40	302,872.40
109	MASALANI SECONDARY SCHOOL	KCB	1130987477	90,378.22	401,898.22
110	MASAMUKYE PRIMARY SCHOOL CDF A/C	KBC	1172266875	806.00	806.00
111	MASUMBA ACC'S OFFICE CDF ACCOUNT	KCB	1267355786	237,612.80	NEW
112	MASUMBA PRIMARY SCHOOL CDF ACCOUNT	KCB	1211241246	4,143.00	4,629.00
113	MASUMBA SECONDARY SCHOOL CDF ACCOUNT	KCB	1149719427	2,784.15	122,784.15

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
114	MATIKU PRIMARY SCHOOL CDF ACCOUNT	KCB	1151655236	12,390.00	301,655.00
115	MATIKU SEC SCHOOL CDF ACC.	KCB	1116453169	238,332.55	150,195.55
116	MATINGA PRIMARY SCHOOL CDF ACC.	KCB	1160358060	492,313.50	3,328.50
117	MATINGA SECONDARY SCHOOL CDF ACCOUNT	KCB	1136848703	25,091.05	25,091.05
118	MATUTU PRIMARY SCHOOL CDF ACC.	KCB	1226826954	81,514.00	35,754.00
119	MATUTU SECONDARY SCHOOL CDF ACC.	KCB	1149204931	966.15	966.15
120	MBONDENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1273394062	900.00	NEW
121	MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT	KCB	1149755423	30,455.90	88,471.90
122	MBUKANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151067458	2,749.00	NEW
123	MIKAUNI PRIMARY SCHOOL CDF ACC.	KCB	1210911620	332,232.00	32,232.00
124	MIKULULO PRIMARY SCHOOL CDF ACCOUNT	KCB	1135389187	24,748.30	4,988.30
125	MIKUYUNI PRIMARY SCHOOL CDF ACC.	KCB	1174743719	5,464.00	230,449.00
126	MIKUYUNI SECONDARY SCHOOL CDF ACC.	KCB	1133039960	165,563.05	165,563.05
127	MILU PRIMARY SCHOOL CDF ACCOUNT	KCB	1159150397	5,714.60	44,031.05
128	MITENDEU PRIMARY SCHOOL CDF ACC.	KCB	1240703775	5,572.50	81,230.70
129	MITENDEU SECONDARY SCHOOL CDF ACC.	KCB	1175027510	217,616.00	3,430.00
130	MITHUMONI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1266770372	28,898.00	NEW
131	MITHUMONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1183604416	9,600.45	9,600.45
132	MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	KCB	1168565510	1,426,172.15	451,311.15
133	MUANGENI SECONDARY SCHOOL CDF ACC.	KCB	1209593637	198,230.00	1,680.00
134	MUATINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135667640	422,914.20	210,434.20
135	MUKAMENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135340455	1,497.38	15,413.38
136	MUKONONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203862350	135,423.75	17,086.75

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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
137	MUKONONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1159683026	18,200.00	18,200.00
138	MULALA GIRLS SECONDARY SCHOOL CDF ACC.	KCB	1130488284	64,386.60	64,386.60
139	MULALA PRIMARY HGM SCHOOL CDF ACC.	KCB	1156264944	8,107.50	9,559.50
140	MULANGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1136777660	9,418.25	9,544.25
141	MUSINGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151484199	133,118.00	330,646.00
142	MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1148135731	5,317.15	5,317.15
143	MUTOKWE PRIMARY SCHOOL CDF ACCOUNT	KCB	1174754249	77,054.50	77,054.50
144	MUUNDANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151183490	106,361.00	86,927.00
145	MUUNI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239508190	2,234.85	651.05
146	MUUSINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161414509	1,543.50	24,669.50
147	MWALILI PRIMARY SCHOOL CDF A/C	KBC	1242751513	304,899.00	5,025.00
148	MWASANGOMBE PRIMARY SCHOOL CDF ACCOUNT	KCB	1125403365	1,727,204.00	NEW
149	MWEINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1229952403	1,274.50	1,274.50
150	MWEINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1161641815	47,260.65	47,260.65
151	NDATANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1173589791	42,403.00	209,157.00
152	NDATANI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154370070	137,234.00	10,319.50
153	NDEINI PRIMARY SCHOOL CDF ACC.	KCB	1137276487	129,518.25	6,099.25
154	NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239674589	119,358.00	300,000.00
155	NDONGUNI PRIMARY SCHOOL CDF A/C	KBC	1161574727	969.50	969.50
156	NDULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1267480831	34,408.00	NEW
157	NDULUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150213353	53,199.70	53,199.70
158	NDUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162655941	5,350.00	72,850.00
159	NDUUNDUNE SECONDARY SCHOOL CDF ACCOUNT	KCB	1107175461	10,815.60	10,815.60

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
160	NDWAANI PRIMARY SCHOOL CDF ACC.	KCB	1159679444	16,513.50	16,513.00
161	NDWAANI SECONDARY SCHOOL CDF ACC.	KCB	1211181197	2,509.50	2,509.50
162	NGAIKINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1203980299	6,788.50	6,788.50
163	NGAIKINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1117249395	18,418.00	18,418.00
164	NGAKAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1205654690	6,459.20	95,325.00
165	NGAKAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1135674833	1,574.25	1,574.25
166	NGEETHA POLICE POST CDF PROJECT ACC.	KCB	1203866194	15,778.85	48,464.85
167	NGELENGE PRIMARY SCHOOL CDF ACCOUNT	KCB	1135150125	20,783.55	20,783.55
168	NG'ETHA CHIEF'S OFFICE CDF ACCOUNT	KCB	1266997032	9,545.60	NEW
169	NGUKUNI PRIMARY SCHOOL CDF A/C	KBC	1153121158	271,051.45	20,660.00
170	NGULU SUB CHIEF'S OFFICE CDF ACCOUNT	KCB	1166557871	348,272.80	303,693.20
171	NGUU SECONDARY SCHOOL CDF ACCOUNT	KCB	1136064435	261,045.65	NEW
172	NGUUMO GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1135368066	2,356.10	2,356.10
173	NGUUMO PRIMARY SCHOOL CDF A/C	KBC	1241129630	195,952.20	331.20
174	NTHIA PRIMARY SCHOOL CDF A/C	KBC	1170897770	1,678.50	1,678.50
175	NTHIA SECONDARY SCHOOL CDF ACCOUNT	KCB	1157431356	3,092.51	213,083.51
176	NTHONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135398674	52,969.45	105,029.45
177	NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154725766	3,477,529.65	2,529.65
178	NYAYO SECONDARY SCHOOL CDF ACCOUNT	KCB	1132435471	2,560,111.95	72,621.95
179	SALAMA SECONDARY SCHOOL CDF ACCOUNT	KCB	1170819931	1,863.50	2,063.50
180	SEKELENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161270140	54,521.00	161,784.00
181	SOTO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163214469	98,382.00	2,035.00
182	ST. BAKHITA MAKUSU SECONDARY CDF ACCOUNT	KCB	1122992653	454,143.60	469,328.60

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
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S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
183	ST.ANNES KIBOKO GIRLS SEC SCHOOL CDF ACC.	KCB	1132785642	6,902.95	6,902.95
184	ST.ANTONY ITIANI CDF ACCOUNT	KCB	1151004103	2,755.00	2,755.00
185	ST.SIMON MBUINZAU SEC SCHOOL CDF ACC.	KCB	1151149314	1,506.65	10,159.65
186	SYUMILE PRIMARY SCHOOL CDF ACC	KCB	1135317712	122.50	36,121.00
187	SYUMILE SECONDARY SCHOOL CDF ACCOUNT	KCB	1162871695	39,080.10	39,080.10
188	TUNGUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1149896744	36,727.00	36,727.00
189	TUTINI CHIEFS OFFICE CDF ACCOUNT	KCB	1232500135	7,325.00	2,805.00
190	TUTINI PRIMARY SCHOOL CDF ACC.	KCB	1136362541	1,641.20	2,001.20
191	TUTINI SEC SCHOOL CDF ACC.	KCB	1204429294	469,651.20	2,442,370.20
192	TWAANDU CHIEFS CAMP CDF ACCOUNT	KCB	1225699169	970.00	970.00
193	UTAFITI D/B PRIMARY SCHOOL CDF ACCOUNT	KCB	1128653230	9,339.45	9,339.45
194	UTHANGATHI PRIMARY SCHOOL CDF ACC.	KCB	1132541085	14,659.10	14,785.10
195	UTHASYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1163217719	32,121.50	6,361.50
196	UTINI GIRLS SECONDARY SCHOOL CDF ACCOUNT	KCB	1149725052	49,656.65	49,656.65
197	UVILENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1234491567	91,993.25	260,031.70
198	VOLOLO PRIMARY SCHOOL CDF ACCOUNT	KCB	1203804091	3,132.05	3,132.05
199	VOLOLO SECONDARY SCHOOL CDF ACCOUNT	KCB	1226131468	58,829.10	58,829.10
200	WAYONA PRIMARY SCHOOL CDF A/C	KBC	1135274665	54.30	794.30
201	WIIVIA PRIMARY SCHOOL CDF ACCOUNT	KCB	1204482330	22,623.50	22,623.50
202	WIKIAMBIA PRIMARY SCHOOL CDF A/C	KBC	1132530482	94,637.50	1,228.00
203	YIENI PRIMARY SCHOOL CDF ACC.	KCB	1136983643	33,906.15	14,646.15
204	YIKISEMEI PRIMARY SCHOOL CDF A/C	KBC	1204794243	22,014.40	21,116.95
205	YIKIVALA PRIMARY SCHOOL CDF ACCOUNT	KCB	1160133514	57,842.00	380,064.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

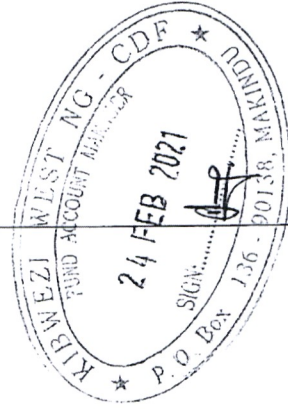
S/ NO	PMC ACCOUNT NAME	BANK	ACC/NO.	30/6/2020	30/6/2019
206	YIMWAA PRIMARY SCHOOL CDF ACCOUNT	KCB	1226876919	20,709.50	949.50
207	YIMWAA SECONDARY SCHOOL CDF ACCOUNT	KCB	1159650888	10,213.35	70,339.35
208	YINDALANI PRIMARY SCHOOL CDF ACC.	KCB	1151248703	25,138.50	25,138.50
209	YINGOSO PRIMARY SCHOOL CDF A/C	KBC	1135273405	1,422.25	1,108.25
	TOTAL			26,909,698.94	17,359,330.81

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
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For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

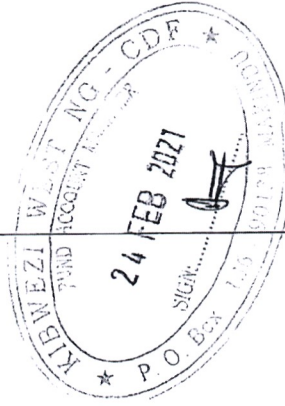
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG-CDF/KIBWE ZIWEST/2017/2018/3	4.1 Inaccuracy of Project Management Committee bank balances	It true that some PMC accounts balances were wrongly disclosed. It happened that instead of the bank giving has the balances as at 30TH June 2018, they gave the balances as at the date of our request which was 28TH August 2018. We have now established the correct PMC Account balances (see the amended financial statement).	David Kaberia Murungi- Fund Account Manager	Resolved	
NG-CDF/KIBWE	4.2 Inaccuracy of	The Kshs. 1,272,410	David Kaberia Murungi-	Resolved	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ZIWEST/2017/2018/3	Transfers from Board-CDF Receipts	was from Kibwezi CDF Account Number 1102783247 (old Kibwezi Constituency Account). During the time of preparing the financial statement it was agreed that I treat the funds as transfer from the NG-CDF Board which I did. I have corrected the same to other receipts as per your advice (see the amended financial statement)	Fund Account Manager		
NG-CDF/KIBWE ZIWEST/2017/2018/3	4.3 Inaccuracy of Summary Statement of Appropriation Recurrent and Development	The Kshs. 75,625,857 includes the total amount of AIE received Kshs. 74,353,447.10 and Kshs. 1,272,410 from old	David Kaberia Murungi-Fund Account Manager	Resolved	



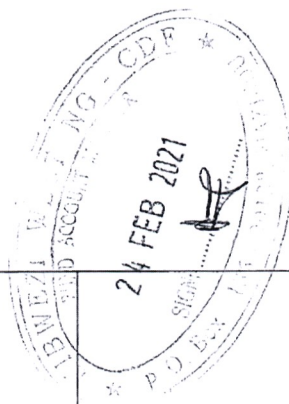
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WESF CONSORTIUM
Reports and Financial Statements
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>combined</p> <p>The summary of appropriation for recurrent development reflected actual on comparable basis of Kshs.87,030,777 for Transfers from the NGCDF Board which differs with the figure reflected in the Statement of Receipts and Payments of Kshs.75,625,857 occasioning a variance of Kshs.11,404,920 that has not been explained or reconciled.</p>	<p>Kibwezi CDF i.e. (74,353,447.10+1,272,410). Kshs. 87,030,777 includes: Total AIE Kshs. 74,353,447.10 Old Kibwezi cdf Kshs 1,272,410.00 Opening Bal.17/2017 Kshs. 10,454,920.00 Refund from Ilingoni Pny <u>Kshs. 950,000.00</u> Total <u>Kshs. 87,030,777.00</u> As per the above the variance of Kshs. 11,404,920 is the sum of Kshs 10,454,920.00 (opening balance and Kshs 950,000.00 (refunds from Ilingoni primary school)</p>			

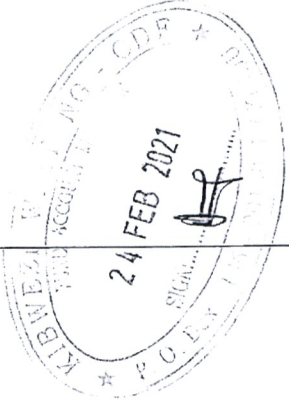


NATIONAL GOVERNMENT CONSTITUTIONAL DEVELOPMENT FUND (NG-CDF) - KIBERA ZIWI BUDGET ACCOUNTS (KIBZ) REPORT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG-CDF/KIBWE ZIWEST/2017/2018/3	4.4 Poor Workmanship	The projects are under liability period (see the date of completion) hence retention not paid. The defect was noted when school were in progress and it was agreed that they be addressed during the April Holiday. We have communicated with the respective contractors and they are already on site working on the defects.	David Kaberia Murungi- Fund Account Manager	Resolved	
NG-CDF/KIBWE ZIWEST/2017/2018/3	4.5 Budget and Budgetary Controls- Under absorption	It is true that as per the financial statements the office spent Kshs. 79,194,978 out of the budgets of Kshs. 142,315,260. The balance of Kshs. 63,120,282 was unspent within the financial due to the delay in disbursements	David Kaberia Murungi- Fund Account Manager	Resolved	



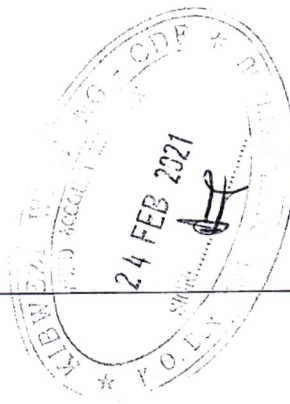
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WESI COUNCIL
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>of funds from the board. The office received AIE of Kshs. 54,784,483.15 on 14/8/2019 almost two months after the end of financial year. We promise to spends the funds as planned as soon as the board releases the funds to us</p>			
	<p>4.6 Presentation and Disclosure- Wrong Page Numbering in financial statements</p>	<p>It true pages 15 and 16 are repeated and not pages 15 to 26 as you stated above. I tried to correct the replication of the page in vain while making the financial statements but now it has been corrected (See the amended financial statement).</p>	<p>David Kaberia Murungi- Fund Account Manager</p>	<p>Resolved</p>	

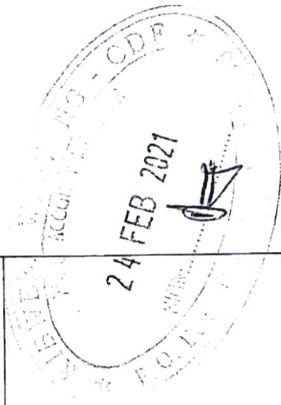
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WARD COUNCIL

**Reports and Financial Statements
For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG- CDF/KIBWE ZIWEST/201 7/2018/3	4.7 Stale Cheques	It true that the stale cheques were not reversed in the cashbook as at the close of the financial year. The cheques have since been reversed (see that cashbook entries page)	David Kaberia Murungi- Fund Account Manager	Resolved	
NG- CDF/KIBWE ZIWEST/201 7/2018/3	The summary of statement of appropriation for recurrent development reflected actual on comparable basis of Kshs. 86,810,345.00 for Transfers from the NGCDF Board which differs with the figure reflected in the approved project code list/ Budget/ Project Implementation	The main budget for all the constituencies for FY2017/2018 was Kshs. 86,810,345. Later there was an additional budget Kshs. 11,379,310 per constituency. During the time of preparation of the financial statement, we were advice to treat the additional budget as an adjustment and not the original budget. I	David Kaberia Murungi- Fund Account Manager	Resolved	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (N-GCDF) – KIBWEZI BUDGET CUTS INITIATIVE
Reports and Financial Statements
For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Status of Kshs. 98,189,655 occasioning a variance of Kshs. 11,379,310.00 that has not been explained or reconciled.	have amended the financial statement to capture the additional budget as part of the original budget as per your advice (see the amended financial statement)			
NG-CDF/KIBWEZIWEST/2017/2018/3	Site Visits conducted revealed that the classes had been renovated but lacked the requisite Sign post/Billboard showing the financier and the year of construction contrary to section 30 of the	It is true that the three mentioned projects had not been branded by the time of audit. The office had a give the job the sign writer who had not completed the work but now he is on the site attending to it. See	David Kaberia Murungi- Fund Account Manager	Resolved	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIBWEZI WESI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	National Government Constituencies Development Fund 2015(Revised) ✓ Musingini Primary School ✓ Kikumini Primary school ✓ Itiani Primary School	the branded sign post waiting the installation to the site.			

