

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

**THE NATIONAL ASSEMBLY  
PAPERS LAID**

**DATE: 05 MAR 2025**

**DAY.**

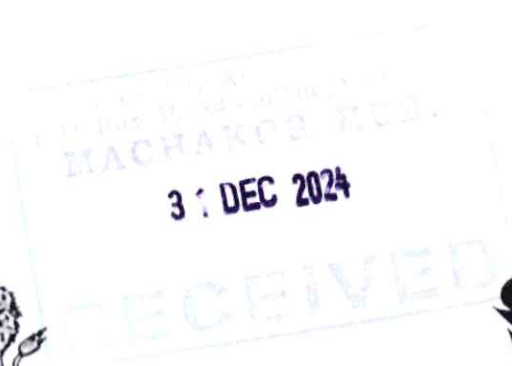
Wednesday

**TABLED  
BY:**

Hon. Owen Binyo, MP  
Deputy Leader of Opposition

**CLERK-AT  
THE-TABLE:**

Retha Nginyo



---

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
KIBWEZI EAST CONSTITUENCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

---

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 East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

Page 7-10

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	ii
2. Key Constituency Information and Management .....	iii
3. NG-CDFC Chairman’s Report .....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24.....	xii
5. Governance Statement.....	xiv
6. Environmental and Sustainability Reporting.....	xxv
7. Statement of Management Responsibilities.....	xxix
8. Report of the Independent Auditors on The NGCDF- Kibwezi East Constituency.....	xxxI
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024 .....	2
11. Statement Of Cash Flows for The Year Ended 30th June 2024 .....	3
12. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2024.....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2024.....	5
14. Significant Accounting Policies .....	8
15. Notes To the Financial Statements.....	11
16. Annexes .....	21

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

**(b) Key Management**

The NGCDF Kibwezi East Constituency's 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 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	ALEX MUIINDE
2.	National Sub-County Accountant	AMOS KASYOKA
3.	Chairman NGCDFC	ESTHER MUNYAO
4.	Member NGCDFC	ANNA WASYA

**(d) Fiduciary Oversight Arrangements**

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

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

P.O. Box 22-90137  
NG-CDF Building  
Kambu Market  
Kibwezi, KENYA.

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

Telephone: (254) 711181096  
E-mail: [cdfkibwezieast@ngcdf.go.ke](mailto:cdfkibwezieast@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

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

1. Bank A. (Operations Account).  
Kibwezi East Constituency NGCDF Bankers  
KCB Bank  
A/C Number 1148225552  
Kibwezi Branch
  
2. Bank B. (Deposit account).  
Kibwezi East NG-CDF Deposit Account  
Equity Bank  
A/C Number 1730285155999  
Kibwezi Branch

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

3. NG-CDFC Chairman's Report

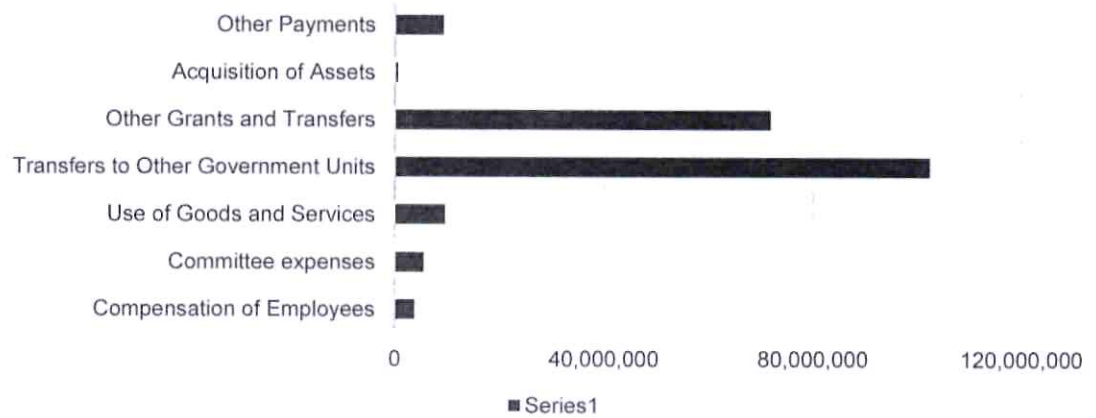


**ESTHER MUNYAO, CHAIRPERSON  
KIBWEZI EAST NG CDF**

Let me take this opportunity to thank Kibwezi East NGCDF committee and all the stakeholders involved in matters pertaining to NG CDF for their unwavering support for the fiscal year 2023/2024. The year witnessed increased expenditure as compare to the prior year. This was attributed to absorption prior year's balance in the current year. Additionally, the current year's budget was utilized substantially within the period under review thus leading to increased absorption rates in almost all sectors. Below is a summary of expenditure for all categories as well as a graph on the expenditure

Compensation of Employees	3,776,476
Committee expenses	5,555,600
Use of Goods and Services	9,642,465
Transfers to Other Government Units	102,372,584
Other Grants and Transfers	71,885,577
Acquisition of Assets	584,060
Other Payments	9,300,600

**Utilisation of funds for fiscal year 2023/2024**



We managed to issue bursary to a number of students in secondary schools as well as tertiary institutions after a successful public participation which enhanced transparency and accountability. On matters education we managed to invest a lot on improvement of school infrastructure by renovation of classes, construction of dining halls, laboratories and other critical amenities. On environment the NGCDF managed to conduct water harvesting as well as planting of trees on key strategic areas. The entity commits itself to empower youth by equipping and operationalization of four ICT hubs. Below are photos of some of the projects implemented under the period under review

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---



Project name: Nzwii Primary School  
Activity : Construction of administration block

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---



Project Name: Makutano Secondary School  
Activity : Construction of dining hall

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---



Project Name: Nthunguni chief's camp  
Activity : Construction of chief's office

*EM*  
.....  
Name: Esther Munyao  
Chairman NGCDF Committee

#### 4. Statement of Performance against Predetermined Objectives for FY 2023/24

##### 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 the *NGCDF Kibwezi East Constituency 2021-2025* plan are to:

To improve access to quality education.

To harness youth talent and empower them.

To cater for any unforeseen occurrences in the constituency.

To promote environmental sustainability in the constituency.

To enhance security in the constituency.

To improve tracking of implementation CDF programmes.

To promote performance management and smooth running of the CDF office

##### Progress on the 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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/20223 -we increased number of renovated classrooms in primary schools from 562 to 583 -increased number of admin blocks in primary schools from 20 to 23 -Increased number of admin

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

				<p>blocks in secondary schools from 14 to 17</p> <p>-Increased number of dining halls constructed at secondary schools from 8 to 13</p> <p>-Increased number of laboratories funded in secondary schools from 34 to 37</p> <p>- Bursary beneficiaries at all levels were as per the attached schedules</p>
Security	Equip and improve the working environment of security organs	Improved infrastructures of Chiefs offices and Police stations and officers' residential lines	number of usable physical infrastructure build in chiefs offices and police stations	In the Financial year 2023/2024, -administrative offices were established increasing from 20 to 30
Environment	To promote environmental sustainability in the constituency.	To combat the effects of climate change	number of purchased water tanks	Purchase tanks for schools as well roof catchment increasing the number of schools from 77 to 87
Others (Specify) Innovation hubs	Enhance access to ICT infrastructure	Have a fully equipped operational ICT hub in every Ward	Number of usable physical furniture's equipped in the 4 existing ICT hubs	Equipped the existing 4 ICT Hubs in the constituency

## **5. Governance Statement**

### **Introduction**

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

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

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

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

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

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

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

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

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

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account Kibwezi East NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

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

***National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024***

assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice. Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of August 2022, due to change of regime as a result of election, the serving committee was phased off. This caused the Kibwezi East NGCDF office to carry out an appointment of the new committee.

In Kibwezi East constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee.

**Appointment of NGCDFC Members**

**The selection Panel**

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

<b>SNO</b>	<b>NAME</b>	<b>DESIGNATION</b>
1	Agnes Maswai Muya	Chair
2	Samuel Mutisya	Secretary
3	Dominic Muteti	Member
4	Consolata Kyalo	Member

**National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of October

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

**A. Members nominated through the selection panel**

No	Name	Category	WARD
1	Francis Mutuku Mbatha	Man	Ivingoni/ Nzambani
2	Paul Mwaniki Katunge	Man- Youth	Thange: DWA- Estate
3	Esther Mutindi Munyao	Woman	Masongaleni
4	Annah Wasya Mulei	Woman- Youth	Thange

**Nominee of the body representing persons with disability**

S/N	Name	Nature of physical Impairment	Ward
1	Winston Mulili	Physical	Mtito- Andei DPO

**Nominee of the constituency Office**

No	Name	ID Number	Sex
1	Rev. Joseph Mutisya	11255654	Male
2	Ann Muunde Nthenge	21010495	Female

**National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

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

No	Name	ID Number	Ward
1	Josephine Twili Ndungi	14524346	Ivingoni/ Nzambani

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

1. Chairperson position – Esther Munyao
2. Secretary position – Francis Matuku Mbatha

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

The appointed committee members were gazetted through Gazetted volume 250 on December

The new committee held its first meeting on 22<sup>nd</sup> December 2022

S/No	Name	Position
1	Esther Munyao	Chairperson
2	Francis Matuku Mbatha	Secretary
3	Winston Mulili	Member
4	Anna Wasya	Member
5	Anna Muumbe	Member
6	Paul Mwaniki Katunge	Member
7	Joseph Mutisya	Member
8	Winston Mulili	Member
9	Alex Muinde	Fund Manager/Ex Official member

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

10	Josephine Twili Ndungi	Member
11	Paul Khaoya	Member/Deputy County Commissioner

**Removal of NGCDFC Members**

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

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

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

**Roles and functions of NG-CDFC**

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

**Training of NG-CDFC Members**

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

**Number of meetings held**

NGCDF ACT SEC43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2023/2024 the NGCDFC Kibwezi East held twelve meetings through the year by the current committee as illustrated as follows;

**Schedule of meetings held during the FY 2023/2024**

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

S. No	NG-CDFC COMMITTEE MEMBERS	7 <sup>th</sup> may 2024	10 <sup>th</sup> Jan 2024	15 <sup>th</sup> Dec 2023	14 <sup>th</sup> Dec 2023	09 <sup>th</sup> Oct 2023	18 <sup>th</sup> sept 2023	29 <sup>th</sup> sept 2023	22 <sup>th</sup> sept 2023	29 <sup>th</sup> Aug 2023	23 <sup>th</sup> Aug 2023	31 <sup>st</sup> july 2023	28 <sup>th</sup> july 2023
1	Esther Mutindi-chairperson	√	√	√	√	√	√	√	√	√	√	√	√
2	Francis Matuku Mbatha-Secretary	√	√	√	√	√	√	√	√	√	√	√	√
3	Joseph Mutisya-member	√	√	√	√	√	X	√	√	√	√	√	√
4	Anna Wasya-Member.	√	√	√	√	√	√	√	√	√	√	√	√
5	Anna Muunde-member	√	√	√	√	√	√	√	√	√	√	√	√
6	Paul Katunge-member	√	√	√	√	√	√	√	√	√	√	√	√

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

7	Winston Mulili-PWD	√	√	√	√	√	√	√	√	√	√	√	√
9	Alex Muinde -FAM	√	√	√	√	√	√	√	√	√	√	√	√
10	Paul Khoya-DCC	√	√	√	√	√	√	√	√	√	√	√	√
11	Joseph Kavisa-SCED -Kibwezi	X	√	X	X	X	X	X	X	X	X	X	X
12	Josephine Twili Ndungi	X	X	X	X	X	√	X	X	X	X	X	X
13	Teresia Mburu	X	X	X	X	X	X	X	X	X	X	X	X

**Ethics & conduct**

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

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

- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

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

#### **Member's remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7000 per meeting and all other members an allowance of ksh.5000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

#### **Disclose policy on conflict of interest**

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

#### **Risk management**

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

Some of the risk mitigation strategies that NGCDFC Kibwezi East has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year.  
Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## 6. Environmental and Sustainability Reporting

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

### 1. Sustainability strategy and profile -

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

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

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

## **2. Environmental performance**

Kibwezi East NG CDF undertook environment projects which included roof water harvesting and purchase of water tanks of 10,000 litre capacity. The aforementioned activity was carried out in several institutions with the ultimate goal of conservation of water. Additionally, each school which was funded with the above-mentioned activity, there was also an additional activity of purchase of tree seedlings so as to combat the adverse effects of climate change within the constituency. Additionally, Kibwezi East NG CDF strives to enhance talent development by organizing sports tournament whereby we seek to identify and nurture talent at the constituency level. Investing of security offices has substantially lowered crime rates within the constituency. Service delivery to mwananchi has immensely improved within the constituency after investing in construction of administrative offices

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kibwezi East constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

#### **4. Market place practices-**

Kibwezi East Constituency is committed to fair and ethical market practices.

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

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

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

## 5. Community Engagements-

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

### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

### **Public Awareness**

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

Kibwezi East Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

  
.....  
Name: Alex Muinde  
Fund Account Manager.  


## **7. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Kibwezi East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kibwezi East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Kibwezi East Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kibwezi East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

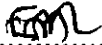
***National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024***

---

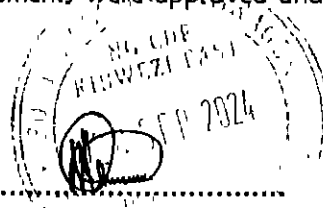
prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Kibwezi East Constituency financial statements were approved and signed by the Accounting Officer on 20<sup>th</sup> Sept 2024.



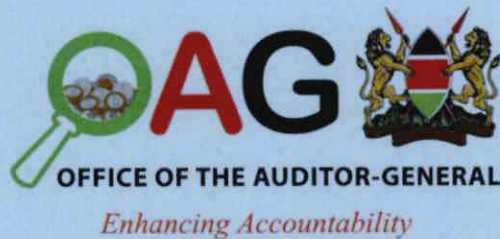
.....  
**Name: Esther Munyao**  
**Chairman – NGCDF Committee**



.....  
**Name: Alex Muinde**  
**Fund Account Manager**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

---

### **PREAMBLE**

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kibwezi East Constituency set out on pages 1 to 46

---

*Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June 2024*

which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kibwezi East Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 ( Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Emphasis of Matter**

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

The summary statement of appropriation reflects receipts budget and actual on comparable basis of Kshs.286,687,170 and Kshs.260,820,779 respectively resulting to under-funding of Kshs.25,866,391 or approximately 9 % of the budget. Similarly, the Fund spent Kshs.203,117,362 against actual receipts of Kshs.260,820,779 resulting to under-utilization of Kshs.57,703,417 or approximately 22% of the actual receipts.

The under-funding and under-utilization may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

### **Other Information**

The Management is responsible for the other information set out on pages iii to xxx which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities, the other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's, financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance thereon.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Delay in Implementation of Projects**

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June 2024 revealed that the Fund allocated Kshs.144,334,782 for implementation of forty-one (41) projects. However, only twenty (20) projects worth Kshs.95,834,781 were

completed while, one (1) project worth Kshs.8,900,000 was ongoing and twenty (20) projects worth Kshs.39,600,001 had not started.

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

## **2. Lack of Effectiveness in Management of Bursaries**

Review of bank reconciliation statements provided in support of the bank balance of Kshs.58,793,727 as disclosed in Note 11A to the financial statements reflects unrepresented cheques amounting to Kshs.13,819,731. Included in the amount is Kshs.3,710,196 which relate to bursaries payments that were unrepresented as at 30 June 2024, some of which date back to February 2024. Further, there was no evidence provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the unrepresented bursary cheques to ensure the needy beneficiaries benefit from the funds.

In the circumstances, the effectiveness of the measures put in place for management of bursaries could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal controls as Management determines 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's, financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I

consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

31 December, 2024

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	202,127,945	91,000,000
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	0	884,748
<b>Total Receipts</b>		<b>202,127,945</b>	<b>91,884,748</b>
<b>Payments</b>			
Compensation of Employees	4	3,776,476	1,728,372
Committee expenses	5	5,555,600	9,556,150
Use of Goods and Services	6	9,642,465	6,589,191
Transfers to Other Government Units	7	102,372,584	17,955,893
Other Grants and Transfers	8	71,885,577	37,936,240
Acquisition of Assets	9	584,060	9,935,521
Other Payments	10	9,300,600	1,198,976
<b>Total Payments</b>		<b>203,117,362</b>	<b>84,900,343</b>
<b>Surplus/(Deficit)</b>		<b>(989,417)</b>	<b>6,984,405</b>

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

The Constituency financial statements were approved by the NGCDFC on Sept 20<sup>th</sup> 2024 and signed by:

  
\_\_\_\_\_

Chairman NG-CDF Committee

Name: Esther Munyao



Fund Accountant Manager

Name: Alex Muinde

  
\_\_\_\_\_

National Sub-County  
Accountant

Name: Amos Kasyoka  
ICPAK M/No: 19606

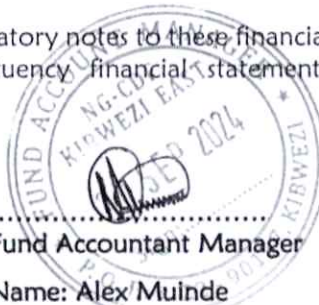
**National Government Constituencies Development Fund (NGCDF)**  
**Kibwezi East Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**10. Statement of Assets and Liabilities as at 30th June, 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	58,793,727	58,692,833
Cash Balances	11B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>58,793,727</b>	<b>58,692,833</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	0	0
<b>Total Financial Assets (A)</b>		<b>58,793,727</b>	<b>0</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	0	0
Gratuity	14	1,090,311	0
<b>Total Financial Liabilities (B)</b>		<b>1,090,311</b>	<b>0</b>
<b>Net Financial Assets (A-B)</b>		<b>57,703,416</b>	<b>58,692,833</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	58,692,833	51,708,428
Prior Year Adjustments	16	0	0
Surplus/(Deficit) for The Year		(989,417)	6,984,405
<b>Net Financial Position</b>		<b>57,703,416</b>	<b>58,692,833</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on Sept 30th 2024 and signed by:

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

  
 .....  
 Fund Accountant Manager  
 Name: Alex Muinde

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

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	202,127,945	91,000,000
Other Receipts	3	0	884,748
<b>Total Receipts</b>		<b>202,127,945</b>	<b>91,884,748</b>
<b>Payments</b>			
Compensation of Employees	4	3,776,476	1,728,372
Committee Expenses	5	5,555,600	9,556,150
Use of Goods and Services	6	9,642,465	6,589,191
Transfers to Other Government Units	7	102,372,584	17,955,893
Other Grants and Transfers	8	71,885,577	37,936,240
Other Payments	10	9,300,600	1,198,976
<b>Total Payments</b>		<b>202,533,302</b>	<b>74,964,822</b>
<b>Total Receipts Less Total Payments</b>		<b>(405,357)</b>	<b>16,919,926</b>
Adjusted For:			
Prior Year Adjustments	16	0	0
Decrease/(Increase) in Accounts Receivable	17	0	0
Increase/(Decrease) in Accounts Payable	18	1,090,311	0
<b>Net Cash Flow from Operating Activities</b>		<b>684,954</b>	<b>16,919,926</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	(584,060)	(9,935,521)
<b>Net Cash Flows from Investing Activities</b>		<b>(584,060)</b>	<b>(9,935,521)</b>
Net Increase in Cash & Cash Equivalents		100,894	6,984,405
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	11	<b>58,692,833</b>	<b>51,708,428</b>
<b>Cash &amp; Cash Equivalent at End of the Year</b>	11	<b>58,793,727</b>	<b>58,692,833</b>

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	180,779,303	58,692,832.75	47,215,034.25	286,687,170	260,820,779	25,866,391	91.0%
Proceeds From Sale of Assets	0	0	0	0	0	0	#DIV/0!
Other Receipts	0	0	0	0	0	0	#DIV/0!
<b>Totals</b>	<b>180,779,303</b>	<b>58,692,832.75</b>	<b>47,215,034.25</b>	<b>286,687,170</b>	<b>260,820,779</b>	<b>25,866,391</b>	<b>91.0%</b>
Payments							
Compensation of Employees	3,305,755	0	3,782,377	7,088,132	3,776,476	3,311,656	53.3%
Committee Expenses	3,439,360	0	934,731	4,374,091	4,324,450	49,641	98.9%
Use of Goods and Services	8,248,319	0	2,740,870	10,989,189	9,642,465	1,346,724	87.7%
Transfers to Other Government Units	80,899,767	42,858,400	0	123,758,167	102,372,584	21,385,583	82.7%
Other Grants and Transfers	76,517,290	15,834,432.75	30,785,534.25	123,137,257	71,885,577	51,251,680	58.4%
Acquisition of Asset	0	0	774,000	774,000	584,060	189,940	100.0%
Other Payments	3,371,000	0	5,930,624	9,301,624	9,300,600	1,024	89.1%
Oversight committee members	0	0	1,382,150	1,382,150	1,231,150	151,000	75.5%
Funds Pending Approval**	4,997,812	0	884,748	5,882,560	0	5,882,560	0.0%
<b>Totals</b>	<b>180,779,303</b>	<b>58,692,832.75</b>	<b>47,215,034.25</b>	<b>286,687,170</b>	<b>203,117,362</b>	<b>83,569,808</b>	<b>70.8%</b>

Compensation of employees had a budget utilization difference of 53.3% as indicated in the above table. This was attributable to recruitment of staff exercise which was done following the lapse of contracts of the former employees. Transfer to other government entities had a utilisation difference of 82.7% in addition to utilisation difference of 58.4%. This was attributable to late disbursements from NG CDF board. Same case led to under absorption in acquisition of Assets with a utilisation difference of 75.5% as well as utilisation difference of 87.7 % for use of goods and services

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,569,808
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	25,866,392
	57,703,416
Increase/(decrease) Accounts payable	1,090,311
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	<b>58,692,833</b>

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

13. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,305,755	0	3,782,377	7,088,132	3,776,476	3,311,656
1.2 Committee allowances	1,128,000	0	866,521	1,994,521	1,994,521	0
1.3 Use of goods and services	5,561,868	0	1,143,433	6,705,301	6,400,000	305,301
<b>Sub-total</b>	<b>9,995,623</b>	<b>0</b>	<b>5,792,331</b>	<b>15,787,954</b>	<b>12,170,997</b>	<b>3,616,957</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	870,000	0	464,100	1,334,100	1,327,692	6,408
2.2 Committee allowances	2,311,360	0	68,210	2,379,570	2,329,929	49,641
2.3 Use of goods and services	1,816,451	0	1,133,337	2,949,788	1,914,773	1,035,015
<b>Sub-total</b>	<b>4,997,811</b>	<b>0</b>	<b>1,665,647</b>	<b>6,663,458</b>	<b>5,572,394</b>	<b>1,091,064</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
3.1 Oversight committee expenses	0	0	1,382,150	1,382,150	1,231,150	151,000
<b>4.0 Emergency</b>						
4.1 Primary Schools						
4.2 Secondary schools	8,768,091	1,157,713.75	7,438,204.25	17,364,009	5,600,000	11,764,009
4.3 Tertiary Institutions						
4.4 Security projects						
<b>Sub-total</b>	<b>8,768,091</b>	<b>1,157,713.75</b>	<b>7,438,204.25</b>	<b>17,364,009</b>	<b>5,600,000</b>	<b>11,764,009</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools						
5.2 Secondary Schools	34,220,997	0	18,970	34,239,967	22,834,280	12,068,687
5.3 Tertiary Institutions	17,429,680	14,676,719	0	32,106,399	9,199,000	22,244,399
5.4 Universities	4,498,521	0	648,000	5,146,521	0	5,146,521
5.5 Education Support Programmes			5,000,000	5,000,000	4,974,336	25,664
5.6 Social Security						
<b>Sub-total</b>	<b>56,149,198</b>	<b>14,676,719</b>	<b>5,666,970</b>	<b>76,492,887</b>	<b>37,007,616</b>	<b>39,485,271</b>
<b>6.0 Sports</b>						
6.1 south pacific trading co.ltd	0	0	2,000,000	2,000,000	1,999,360	640
6.2kibwezi east constituency sports committee	0	0	1,000,000	1,000,000	1,000,000	0
6.3 kibwezi east constituency sports committee	0	0	1,000,000	1,000,000	1,000,000	0
6.4 kibwezi east constituency sports committee	0	0	1,264,300	1,264,300	1,264,300	0
6.5 kibwezi east constituency sports committee	0	0	500,000	500,000	500,000	0
<b>Sub-total</b>			<b>5764300</b>	<b>5764300</b>	<b>5,763,660</b>	<b>640</b>
<b>7.0 Environment</b>						
7.1 Kyaani Primary	300,001	0	0	300,001	300,001	0
7.2 Utithi Primary	300,000	0	0	300,000	300,000	0
7.3 Usalama Primary	300,000	0	0	300,000	300,000	0
7.4 Ititi Secondary	300,000	0	0	300,000	300,000	0
7.5 Mtito Andei Primary	300,000	0	0	300,000	300,000	0
7.6 Muthungue Primary	300,000	0	0	300,000	300,000	0
7.7 Tisya Primary	300,000	0	0	300,000	300,000	0
7.8 Miamba Primary	300,000	0	0	300,000	300,000	0
7.9 Kiundwani Secondary	300,000	0	0	300,000	300,000	0
7.1.1 Kithyululu Primary	300,000	0	0	300,000	300,000	0
7.1.2 NG-CDF Office	0	0	1,760	0	0	1760
7.1.3 Mutomo Primary	0	0	200,000	200,000	200,000	0
7.1.4 Yikivuthi Primary	0	0	250,000	250,000	250,000	0

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis		Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
7.1.5 Kasasule Primary	0	0	264,300	264,300	264,300	0	
7.1.6 Utithi Secondary	0	0	250,000	250,000	250,000	0	
7.1.7 Mikuu Chiefs office	0	0	250,000	250,000	250,000	0	
7.1.8 Metava Primary	0	0	250,000	250,000	250,000	0	
7.1.9 Mbukoni Primary	0	0	250,000	250,000	250,000	0	
7.2.1 Makokani Primary	0	0	250,000	250,000	250,000	0	
7.2.2 Mitamboni Primary	0	0	250,000	250,000	250,000	0	
7.2.3 Wandeji Primary	0	0	250,000	250,000	250,000	0	
7.2.4 Mutomo Primary	0	0	50,000	50,000	50,000	0	
<b>Sub-total</b>	<b>3,000,001</b>		<b>2,516,060</b>	<b>5,516,061</b>	<b>5,514,301</b>	<b>1760</b>	
<b>8.0 Primary Schools Projects (List all the Projects)</b>							
8.1 Masongaleni Primary	3,300,000	0	0	3,300,000	3,300,000	0	
8.2 Kyumani Primary	4,500,000	0	0	4,500,000	4,500,000	0	
8.3 Kwa Malai primary	4,500,000	0	0	4,500,000	4,500,000	0	
8.4 Yimbuu primary	4,500,000	0	0	4,500,000	4,500,000	0	
8.5 Mitamboni Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.6 Mtito Andei Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.7 Miangeni Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.8 Kiteng'ei Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.9 Athi Kamunyuni primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.1.1 Kithasyu primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.1.2 Machinery Township	1,400,000	0	0	1,400,000	1,400,000	0	
8.1.3 Ngokolani Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.1.4 Isunguluni primary	1,500,000	0	0	1,500,000	1,500,000	0	
8.1.5 Kilungu primary	1,485,583	0	0	1,485,583	1,485,583	0	
8.1.6 Nthunguni Primary	1,400,000	0	0	1,400,000	1,400,000	0	
8.1.7 Makutano Primary-Mtito	1,400,000	0	0	1,400,000	0	0	
8.1.8 Thange Primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.1.9 Kithing'isiyo primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.2.1 Komboyoo primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.2.2 Misuuni Primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.2.3 Utithi Primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.2.4 Maikuu primary	1,400,000	0	0	1,400,000	0	1,400,000	
8.2.5 Kithyululu primary	1,500,000	0	0	1,400,000	0	1,400,000	
8.2.6 Kyumani Primary	1,485,583	0	0	1,485,583	0	1,485,583	
8.2.7 Ivoleni Primary	0	4,000,000	0	4,000,000	4,000,000	0	
8.2.8 Nguuni primary	0	3,500,000	0	3,500,000	3,500,000	0	
8.2.9 Ngilani Primary	0	2,500,000	0	2,500,000	2,500,000	0	
8.3.1 Nzwii primary	0	2,500,000	0	2,500,000	2,500,000	0	
8.3.2 Kithyululu Primary	0	1,300,000	0	1,300,000	1,300,000	0	
8.3.3 Ndauni Primary	0	1,300,000	0	1,300,000	1,300,000	0	
<b>Sub-total</b>	<b>45,171,166</b>	<b>15,100,000</b>		<b>60,271,166</b>	<b>48,885,583</b>	<b>11,385,583</b>	
<b>9.0 Secondary Schools Projects (List all the Projects)</b>							
9.1 Kyaani Secondary School	6,495,600	0	0	6,495,600	6,495,600	0	
9.2 Komboyoo girls secondary school	2,000,000	0	0	2,000,000	2,000,000	0	
9.3 Iiani secondary	2,000,000	0	0	2,000,000	2,000,000	0	
9.4 Kitengei secondary	600,000	0	0	600,000	600,000	0	
9.5 St. Peter's Nthange secondary school	1,300,000	0	0	1,300,000	1,300,000	0	
9.6 Ngokolani secondary	1,300,000	0	0	1,300,000	1,300,000	0	

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.7 Muthungue secondary sch	3,133,001	0	0	3,133,001	3,133,001	0
9.8 Masaku ndogo secondary	8,900,000	0	0	8,900,000	8,900,000	0
9.9 Misuuni sec school	0	8,738,000	0	8,738,000	8,738,000	0
9.1.1 Kyumani secondary	0	1,000,000	0	1,000,000	1,000,000	0
9.1.2 Iiani secondary school	0	1,300,000	0	1,300,000	1,300,000	0
9.1.3 Canaan secondary school	0	2,000,000	0	2,000,000	2,000,000	0
9.1.4 Muthingiini girls sec	0	1,300,000	0	1,300,000	1,300,000	0
9.1.5 Ulililnzi sec	0	1,300,000	0	1,300,000	1,300,000	0
Kyaani sec	0	1,300,000	0	1,300,000	1,300,000	0
9.1.6 Komboyoo mixed sec	0	2,000,000	0	2,000,000	2,000,000	0
Makutano sec school	0	2,500,000	0	2,500,000	2,500,000	0
9.1.7 Muthingiini boys sec	0	3,500,000	0	3,500,000	3,500,000	0
9.1.8 Komboyoo girls	0	2,000,000	0	2,000,000	2,000,000	0
9.1.9 Kitengei secondary sch	0	120,400	0	120,400	120,400	0
<b>Sub-total</b>	<b>25,728,601</b>	<b>27,758,400</b>	<b>0</b>	<b>53,487,001</b>	<b>53,487,001</b>	<b>0</b>
<b>10.0 Tertiary Institutions Projects (List all the Projects)</b>						
10.1 kibwezi technical training college	10,000,000	0	0	10,000,000	0	10,000,000
10.2						
10.3						
<b>Sub-total</b>						
<b>11.0 Security Projects</b>						
11.1 ulililnzi police post	1,500,000	0	0	1,500,000	1,500,000	0
11.2 muaange assistant chiefs office	1,800,000	0	0	1,800,000	1,800,000	0
11.3 ndauni assistant chiefs office	1,800,000	0	0	1,800,000	1,800,000	0
11.4 Ngwata police post	3,500,000	0	0	3,500,000	3,500,000	0
11.5 Kambu acc office	0	0	200,000	200,000	200,000.00	0
11.6 Ulililnzi police post	0	0	600,000	600,000	600,000.00	0
11.7 Maikuu chiefs office	0	0	1,500,000	1,500,000	1,500,000.00	0
11.8 Nthunguni chiefs office	0	0	1,500,000	1,500,000	1,500,000.00	0
11.9 Ulililnzi chiefs office	0	0	1,500,000	1,500,000	1,500,000.00	0
11.1.1 Uutini assistant chiefs office	0	0	1,500,000	1,500,000	1,500,000	0
11.1.2 Kambu ass.chiefs office	0	0	600,000	600,000	600,000.00	0
11.1.3 Ulililnzi police post	0	0	2,000,000	2,000,000	2,000,000.00	0
<b>Sub-total</b>	<b>8,600,000</b>		<b>9,400,000</b>	<b>18,000,000</b>	<b>18,000,000</b>	<b>0</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)	0	0	774,000	774,000	584,060	189,940
12.2 Construction of CDF office	0	0	0	0	0	0
12.3 Purchase of furniture and equipment	0	0	0	0	0	0
12.4 Purchase of computers	0	0	0	0	0	0
12.5 Purchase of land	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>774,000</b>	<b>774,000</b>	<b>584,060</b>	<b>189,940</b>
<b>13.0 Others</b>						
13.1 Strategic Plan						
13.1.2 Strategic Plan	0	0	1,567,595	1,567,595	1,567,595	0
13.3 Strategic Plan	0	0	1,567,595	1,567,595	1,567,595	0
13.4 Strategic Plan	0	0	64,810	64,810	64,810	0
13.2 Innovation Hub						
13.2 .1 kambu ict hub	0	0	301,024	301,024	301,024	1024
13.2.2 kithasyu sec ict hub	0	0	200,000	200,000	200,000	0

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
13.2.3Mtitio andei ict hub	0	0	300,000	300,000	300,000	0
13.2.4 Machinery Acc office ict hub	0	0	300,000	300,000	300,000	0
13.3.0 REREC						
13.3.1 REREC	3,371,000	0	0	3,371,000	3,371,000	0
13.3.2 REREC	0	0	1,629,600	1,629,600	1,629,600	0
Funds pending approval**	4,997,812	0	884,748	5,882,560	0	5,882,560
<b>Sub-total</b>	<b>8,368,812</b>		<b>608150372</b>	<b>15,184,184</b>	<b>9,300,600</b>	<b>5,883,584</b>
<b>Total</b>	<b>180,779,303</b>	<b>58,692,832.75</b>	<b>47,215,034.25</b>	<b>286,687,170</b>	<b>203,117,362</b>	<b>83,569,808</b>

#### 14. 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:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

##### 2. Reporting Entity

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

##### 3. Reporting Currency

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

##### 4. Recognition of Receipts

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

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

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

###### b. Proceeds from the Sale of Assets

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

**c. Other receipts**

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

**d. Unutilized Funds from PMCs.**

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

**e. External Assistance**

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

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

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

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

**6. In-kind contributions**

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

**7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. 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.

**9. Accounts Payable**

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

**10. Pending Bills**

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

**11. 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 the NGCDF Act, 2015

**12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**13. Comparative Figures**

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

**14. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

**15. Prior Period Errors**

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

**16. Related Party Transactions**

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

National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO 214300	38,321,133	
AIE NO 324672	6,764,300	
AIE NO 225062	30,000,000	
AIE NO 225362	1,629,600	
AIE NO 223607	500,000	
AIE NO 226050	44,912,912	
AIE NO 226442	40,000,000	
AIE NO 214769	40,000,000	
AIE NO 185101		7,000,000
AIE NO 206229		21,000,000
AIE NO 206258		5,000,000
AIE NO 206389		12,000,000
AIE NO 205773		12,000,000
AIE NO 206895		16,000,000
AIE NO 207534		18,000,000
<b>TOTAL</b>	<b>202,127,945</b>	<b>91,000,000</b>

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	0	0
Rent	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs account	0	884,748
Other Receipts Not Classified Elsewhere (specify)	0	0
<b>Total</b>	<b>0</b>	<b>884,748</b>

4. Compensation of Employees

	203-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,884,175	1,143,110
Personal allowances paid as part of salary	0	0
House Allowance	232,000	169,600
Transport Allowance	260,000	168,000
Leave allowance	0	0
Gratuity to contractual employees	1,090,311.00	208,542
Employer Contributions Compulsory national social security schemes	235,320	39,120
Employer Contributions Compulsory Housing levy	71,070	
Employer contributions to National Industrial Training Authority	3,600	
<b>Total</b>	<b>3,776,476</b>	<b>1,728,372</b>

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	4,014,190	4,380,873
Other committee expenses	310,260	5,175,277
<b>Sub total</b>	<b>4,324,450</b>	<b>9,556,150</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	1,117,400	-
Other committee expenses	113,750	-
<b>Sub total</b>	<b>1,231,150</b>	<b>-</b>
<b>Total (A+B)</b>	<b>5,555,600</b>	<b>9,556,150</b>

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	30,000	-
Communication, supplies and services	208,119	59,450
Domestic travel and subsistence	1,416,640	-
Printing, advertising and information supplies & services	938,010	830,500
Rentals of produced assets	-	-
Training expenses	1,327,692	1,725,900
Hospitality supplies and services	1,038,895	1,598,500
Insurance costs	252,674	223,341
Specialized materials and services	-	-
Office and general supplies and services	2,245,817	410,090
Fuel, oil & lubricants	1,595,832	1,451,085
Bank Charges	86,200	-
Other operating expenses	-	104,200

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Routine maintenance – vehicles and other transport equipment	333,186	53,425
Routine maintenance – other assets	169,400	132,700
Other operating expenses	-	-
<b>Total</b>	<b>9,642,465</b>	<b>6,589,191</b>

**7. Transfer To Other Government Units**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	48,885,583	4,200,000
Transfers To Secondary Schools	53,487,001	13,755,893
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>102,372,584</b>	<b>17,955,893</b>

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	22,834,280	20,197,000
Bursary – tertiary institutions	9,199,000	9,586,000
Bursary – special schools		-
Bursary- education support programmes	4,974,336	-
Social Security programmes (NHIF)	-	
Security projects	18,000,000	1,600,000
Sports projects	5,763,660	-
Environment projects	5,514,301	1,698,240
Emergency projects	5,600,000	4,855,000
Roads projects	-	-
<b>Total</b>	<b>71,885,577</b>	<b>37,936,240</b>

9. Acquisition of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	2,366,521
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	584,060.00	6,840,000
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	729,000
Purchase of ICT Equipment, Software and Other ICT Assets		-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
<b>Total</b>	<b>584,060</b>	<b>9,935,521</b>

National Government Constituencies Development Fund (NGCDF)  
 Kibwezi East Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	3,200,000	-
ICT Hub	1,100,000	1,198,976
Others (specify)		-
REREC	5,000,600	
<b>Total</b>	<b>9,300,600</b>	<b>1,198,976</b>

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
Kenya Commercial Bank, 1148225552, kibwezi branch (Operation account)	57,703,415.75	58,692,833
Operation account pending closure (Indicate name & account no.)	-	-
Equity bank, 1730285155999, kibwezi branch (Deposit)	1,090,311	-
<b>Total</b>	<b>58,793,727</b>	<b>58,692,833</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
[Provide Cash Count Certificates for Each]		

National Government Constituencies Development Fund (NGCDF)  
 Kibwezi East Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Outstanding Imprests

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

13. Retention

	2023-2024 KShs	2022-2023 KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

Retentions aging analysis.

	2023-2024	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

14. Gratuity

	2023-2024 KShs	2022-2023 KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	208,542
Gratuity held during the year (B)	1,090,311.00	-
Gratuity paid during the Year (C)	-	208,542
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	1,090,311.00	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>				

15. Fund Balance B/F

	(1 <sup>st</sup> July 2023-1) Kshs	(1 <sup>st</sup> July 2022-2) Kshs
Bank accounts	58,692,833	51,708,428
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	58,692,833	51,708,428

*National Government Constituencies Development Fund (NGCDF)  
 Kibwezi East Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>Less</b>		
Payables: - Retention	0	0
Payables - Gratuity	0	0
Fund Balance Brought Forward	58,692,833	51,708,428

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	(-)	-	(-)
Retentions	-	-	-
Gratuity	-	-	-
Others (specify)	-	-	-
<b>Total</b>	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
<b>Net changes in accounts Receivables D - A</b>	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	208,542
Gratuities and Retentions held during the year (B)	1,090,311	-
Gratuities and Retentions paid during the Year (C)	-	208,542
Closing account payables D= A+B-C	1090311	-
<b>Net changes in accounts payables D-A</b>	-	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-			

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
<b>Total</b>	-	-

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under One year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

Aging Analysis for staff Payables

National Government Constituencies Development Fund (NGCDF)  
 Kibwezi East Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	3,311,656	3,782,377
Committee expense	49,641	934,731
Use of goods and services	1,346,724	2,740,870
Amounts due to other Government entities	21,385,583	42,858,400
Amounts due to other grants and other transfers	51,251,680	41,569,966
Acquisition of assets	189,940	774,000
Oversight Committee Expenses	151,000	1,382,150
Other Payments (specify)		
-innovation hubs	1024	1,101,024
-strategic plan	-	3,200,000
Funds pending approval	5,882,560	6,679,600
<b>Total</b>	<b>83,569,808</b>	<b>105,023,119</b>

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances		
<b>Total</b>	<b>68,163,211.61</b>	<b>6,971,165</b>

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	-	-
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024</b>	<b>Outstanding Balance 2022-2023</b>	<b>Comments</b>
Compensation of employees	Payment of staff salaries	3,311,656	3782377	This was occasioned by late disbursement from ng-cdf board
Committee allowances	payment of committee allowances	49,641	934731	This was occasioned by late disbursement from ng-cdf board
Use of goods & services	payment of goods and services	1,346,724	2740870	This was occasioned by late disbursement from ng-cdf board
Amounts due to other Government entities				
<b>PRIMARY PROJECTS</b>				
Thange Primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,400,000	-	This was occasioned by late disbursement from ng-cdf board
Kithingiisyo primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,400,000	-	This was occasioned by late disbursement from ng-cdf board
Komboyoo primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors	1,400,000	-	This was occasioned by late disbursement from ng-cdf board

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	and windows and painting			
Misuuni Primary	Construction to completion of one classroom	1,400,000	-	This was occasioned by late disbursement from ng-cdf board
Utithi Primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,400,000	-	This was occasioned by late disbursement from ng-cdf board
Maikuu primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,400,000	-	This was occasioned by late disbursement from ng-cdf board
Kithyululu primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,500,000	-	This was occasioned by late disbursement from ng-cdf board
Kyumani Primary	Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting	1,485,583	-	This was occasioned by late disbursement from ng-cdf board
Ivoleni Primary	Renovation of two classrooms	-	1,300,000.00	This was occasioned by late disbursement from ng-cdf board

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Nguuni primary	Renovation of two classrooms	-	1,300,000	This was occasioned by late disbursement from ng-cdf board
Ngilani Primary	construction of administration block	-	2,500,000	This was occasioned by late disbursement from ng-cdf board
Nzwii primary	Levelling of school playing field	-	3,500,000	This was occasioned by late disbursement from ng-cdf board
Kithyululu Primary	construction of administration block	-	2,500,000	This was occasioned by late disbursement from ng-cdf board
Ndauni Primary	Leveling of school playing field	-	4,000,000	This was occasioned by late disbursement from ng-cdf board
SECONDARY PROJECTS				
Misuuni sec school	Purchase of a 46 seater school bus		8,738,000	This was occasioned by late disbursement from ng-cdf board
Kyumani secondary	Completion of laboratory		1,000,000	
liani secondary school	Construction of a classroom to completion		1,300,000	This was occasioned by late disbursement from ng-cdf board
Canaan secondary school	Completion of laboratory		2,000,000	This was occasioned by late disbursement from ng-cdf board
Muthingiini girls sec	Construction of a dormitory		1,300,000	This was occasioned by late disbursement from ng-cdf board

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024</b>	<b>Outstanding Balance 2022-2023</b>	<b>Comments</b>
Ulilinsi sec	Completion of administration block		1,300,000	This was occasioned by late disbursement from ng-cdf board
Kyaani sec	Completion of administration block		1,300,000	This was occasioned by late disbursement from ng-cdf board
Komboyoo mixed sec	Completion of dormitory		2,000,000	This was occasioned by late disbursement from ng-cdf board
Makutano sec school	Completion of dining hall		2,500,000	This was occasioned by late disbursement from ng-cdf board
Muthingiini boys sec	Construction of dormitory		3,500,000	This was occasioned by late disbursement from ng-cdf board
Komboyoo girls	Construction of a dining hall		2,000,000	This was occasioned by late disbursement from ng-cdf board
Kitengei secondary sch	Completion of dining hall		120,400	This was occasioned by late disbursement from ng-cdf board
<b>Tertiary school projects</b>	Kibwezi technical training college	10,000,000		This was occasioned by late disbursement from ng-cdf
Sub-Total				
Amounts due to other grants and other transfers				
EMERGENCY	To cater for unforeseen occurrences	11,764,009	8595918	This was occasioned by late disbursement from

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
				ng-cdf board
Bursary				
Secondary school	bursary award to needy students	12,068,687	18,970	This was occasioned by late disbursement from ng-cdf board
Tertiary institutions	bursary award to needy students	22244399	14,676,719	This was occasioned by late disbursement from ng-cdf board
Vocational institutions	bursary award to needy students	5146521	648,000	This was occasioned by late disbursement from ng-cdf board
Educational support programmes		25,664		This was occasioned by late disbursement from ng-cdf board
sports	Facilitation of sports tournament	640	5,764,300	
Environment				
NG-CDF OFFICE	Tree planting at ng-cdf office	1760	1760	This was occasioned by late disbursement from ng-cdf board
Mutomo primary	purchase of water tank and guttering	-	200,000	This was occasioned by late disbursement from ng-cdf board
Yikivuthi primary	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Kasasule pri	purchase of water tank and guttering	-	264,300	This was occasioned by late disbursement from ng-cdf board

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024</b>	<b>Outstanding Balance 2022-2023</b>	<b>Comments</b>
Utithi sec	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Maikuu chiefs office	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Metava pri	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Mbukoni pri	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Makokani pri	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Mitamboni pri	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Wandei pri	purchase of water tank and guttering	-	250,000	This was occasioned by late disbursement from ng-cdf board
Mutomo pri	purchase of water tank and guttering	-	50,000	This was occasioned by late disbursement from ng-cdf board
SECURITY PROJECTS				
Utini assistant chiefs	Construction of an office	-	1,500,000	This was occasioned by late disbursement from ng-cdf board
Ulilanzi chiefs office	Construction of an office	-	1,500,000	This was occasioned by late disbursement from ng-cdf board

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Ulilinsi chiefs office	Construction of an office	-	1,500,000	This was occasioned by late disbursement from ng-cdf board
Nthunguni chiefs office	Construction of an office	-	1,500,000	This was occasioned by late disbursement from ng-cdf board
Maikuu chiefs office	Construction of an office	-	1,500,000	This was occasioned by late disbursement from ng-cdf board
Ulilinsi police post	Construction of a pit latrine	-	600,000	This was occasioned by late disbursement from ng-cdf board
Kambu ass chiefs office	Construction of a pit latrine	-	600,000	This was occasioned by late disbursement from ng-cdf board
Kambu assistant county commissioner office	Purchase of furniture	-	200,000	This was occasioned by late disbursement from ng-cdf board
Ulilinsi police post	construction of adminstration block	-	2,000,000	This was occasioned by late disbursement from ng-cdf board
Sub-Total				
Acquisition of assets	Purchase of vehicles	189,940	774,000	This was occasioned by late disbursement from ng-cdf board
Oversight committee	allowances	151,000	1,382,150	This was occasioned by late disbursement from ng-cdf board
Others ( <i>specify</i> )				
Innovation hubs				

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Mtito andei ict hub	Purchase of furniture and electrification	-	300,000	This was occasioned by late disbursement from ng-cdf board
Kambu ict hub	Purchase of furniture and electrification	1024	301,024	This was occasioned by late disbursement from ng-cdf board
Machinery assistant county commissioners office ict hub	Purchase of furniture and electrification	-	300,000	This was occasioned by late disbursement from ng-cdf board
Kithasyu secondary ict hub	Purchase of furniture	-	200,000	This was occasioned by late disbursement from ng-cdf board
Strategic plan	-	-	3,200,000	This was occasioned by late disbursement from ng-cdf board
rerec	-	-	1,629,600	This was occasioned by late disbursement from ng-cdf board
Sub-Total				
Funds pending approval	Projects awaiting approval from NG-CDF board	5,882,560	6,679,600	This was occasioned by late disbursement from ng-cdf board
Sub-total				
Grand Total		83,569,808	105,023,119	

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land Buildings and structures	18,758,261	0	0	18,758,261
Transport equipment	30,394,520	584,060	0	30,978,580
Office equipment, furniture and fittings	1,111,000	0	0	1,111,000
Intangible assets, ICT Equipment, Software and Other ICT Assets	1,169,920	0	0	1,169,920
Total	51,433,701	584,060	0	52,017,761

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*  
 Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024

	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Athi salama primary	Kenya Commercial Bank	1175225770	21515.45	1,303,052.70
Ithaayoni primary school	Kenya Commercial Bank	1133655548	99092.55	99,092.55
Ituumo primary school	Kenya Commercial Bank	1157383505	108123.6	1,017,036.40
Kalulu primary school	Kenya Commercial Bank	1210746808	609254	9,254.50
Kamunyuni primary school	Kenya Commercial Bank	1136793488	3592.10	3,844.10
Kithasyu primary school	Kenya Commercial Bank	1207874132	1401832.3	1,832.30
Kivuthini primary school	Kenya Commercial Bank	1176681834	6669.15	10,197.15
Komboyoo primary school	Kenya Commercial Bank	1160141487	42,073	42,073.00
Kyaani promary school	Kenya Commercial Bank	1288274912	344782.25	44,781.25
Maikuu drift	Kenya Commercial Bank	1305118030	3552.50	17,150.00
Masaku ndogo sec school	Kenya Commercial Bank	1183554591	54540.75	2,056,656.25
Metava pri. School	Kenya Commercial Bank	1136798242	3435.5	73,803.45
Muthungue primary	Kenya Commercial Bank	1310516618	373414.9	2,074,612
Ngwata chiefs office	Kenya Commercial Bank	1297785592	17,000.30	17,000.30
St. lucy kalimani sec school	Kenya Commercial Bank	1168619467	362.50	114,332.25
Thange primary school	Kenya Commercial Bank	1163425893	4414	8,508.00
Utithi primary school	Kenya Commercial Bank	1278069224	342125	46,217.00
Masongaleni primary sch	sidian	1027050022717	6323.76	6323.76

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Yimbuvu primary school	Kenya Commercial Bank	1208740725	4525398.02	25,398.02
Mtito Andei police station	Equity	1730284997584	1565296	-
kithingiisyo pri. School	Kcb	1136887431	35642	0
nguuni pri.	Equity	1730285041885	32614.95	0
athi salama pri.	Equity	1730285041303	34116	0
makutano sec school	Kcb	1197568093	189741	0
kambu ict hub	sidian	1027710001351	347.5	0
machinery ict hub	Kcb	1296200086	-1500	0
kithasyu ict hub	Kcb	1153012820	1419	0
Mtito Andei ict hub	Kcb	1294338463	551	0
Kyumani sec	Kcb	1179960289	125876.45	0
Nzwii pri	Kcb	1204979936	241039.5	0
ulilinzi sec	Kcb	1179751922	93,676.65	0
Canaan sec	Kcb	1171453507	96,683.49	0
Masaku ndogo sec	Kcb	1183554591	54540.75	0
Kyaani sec	Kcb	1293316024	8,981,180.40	0
Muthingiini boys sec	Kcb	1318481872	167,065.91	0
Kalulu sec	Kcb	1292251107	35,152	0
Prof Muthungue secondary	KCB	1147923450	3,418,366.55	0

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
muthingiini girls	sidian	1027030000237	176408.05	0
Kyaani primary school	KCB	1288274912	344,782.25	0
Kalulu primary school	Kenya Commercial Bank	1210746808	609,254	0
Misuuni primary school	Kenya Commercial Bank	1209068273	13401.4	0
Yikivuthi pr	Kenya Commercial Bank	1136014594	4799.51	0
Wandei pr	Kenya Commercial Bank	1293814962	4196.3	0
Mbukoni	Kenya Commercial Bank	1136861696	326564.15	0
Mitamboni pr	Kenya Commercial Bank	1204227780	1402777.85	0
Mutomo pri	Kenya Commercial Bank	1286433746	57215	0
Utithi sec	Kenya Commercial Bank	116941469	20,087.70	0
Ndauni pr	Kenya Commercial Bank	1129 345629	808843.25	0
Kithyululu pr	Sidian	1027050022717	71417.02	0
Ulilinzi police post	Kenya Commercial Bank	1297785266	1622901.38	0
Kasalule pr	Kenya Commercial Bank	1293250481	15204.3	0
Acc Kambu office	Kcb	1318422434	29,363.75	0
ngilani pri	kcb	1301920010	119662	0
Misuuni sec school	Kcb	1182048471	71649	0
kitengei primary school	kcb	1181368839	1451034.55	0
Kilungu primary school	kcb	1240896204	1519906.2	0

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
isunguluni primary school	kcb	1204418330	1,589,510.43	0
Ngokolani sec school	kcb	1164567276	1302350.5	0
kinyambu special sch for mentally	kcb	1292822899	701517	0
Tisya Primary sch cdf	kcb	1210449153	328109.5	0
kitengei sec sch	kcb	1118573870	756018.6	0
kiundwani primary school	kcb	1132595924	304101.3	0
Ititi sec school cdf project	kcb	1134990537	399440.89	0
mtito andei primary school	kcb	1181093597	1713932.25	0
miamba primary sch	kcb	1134509014	308996.75	0
ngokolani primary school	kcb	1288064705	1428555	0
miangeni primary school	kcb	1293632147	1401608	0
liani secondary school	kcb	1136778152	3344379.45	0
mukaange assistant chiefs office	kcb	1730285398118	1800000	0
machinery primary sch	kcb	1181489822	1456942.8	0
st marys komboyoo sec	kcb	1118871804	4087745.45	0
Nthunguni pri sch cdf	kcb	1136894705	1400714.5	0
kwamalai primary sch	kcb	1329661265	4500000	0
ndauni assistant chiefs office	kcb	1329656520	1800000	0
st.peters thange sec	kcb	1137055510	1346123.75	0

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
kyumani primary school	Equity	1730285445793	4500000	0
Athi kamunyuni primary	kcb	1175267961	1400120.75	0
Usalama primary school	kcb	1136788018	6218.35	0
Kithasyu police post	sidian	1027030000327	567,070.35	-
Kambu police post	sidian	1027030000307	5,438.55	-
Yikivumbu primary school	sidian	1027030000347	5,539.00	-
			<b>68,163,211.61</b>	<b>6,971,165</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref No: KBWE/2024/AUD/02	<p><u>Unconfirmed Project Management Committee (PMC) Bank Account Balances</u>            Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) account balances of Kshs.6, 971,165 relating to nineteen (19) projects which had been completed during the year. However, the bank confirmation certificates, bank statements, cash books and bank reconciliation statements for the accounts were not provided for audit. Further, the unspent balances had not been returned to the main Fund account and the respective PMC bank accounts closed. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which provides that all unutilized funds of the PMC to be returned to the Constituency Account. In the circumstances, the accuracy and completeness of PMC account balance of Kshs 6,971,165 could not be confirmed.</p>	The management intends to ensure the above accounting for PMCS are prepared in future	Not yet resolved	March 2025

*National Government Constituencies Development Fund (NGCDF)*  
*Kibwezi East Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref No: KBWE/2024/AUD/02	<p><b><u>Misclassification of committee Expenses</u></b>            The statement of receipts and payments reflects an amount of Kshs.9, 556,150 in respect of committee expenses as disclosed in Note 5 to the financial statements. The amount includes Kshs5, 175,277 relating to other committee expenses out of which Kshs.1, 174,000 was incurred on capacity building. However, review of expenditure records revealed that an amount of Kshs.968, 000 was charged under facilitation for the capacity building while Kshs.206, 000 was charged under use of goods and services. Thus, the committee expenses amount was understated by Kshs.206, 000 while the use of goods and services was overstated by the same amount.            In the circumstances, the accuracy and completeness of the committee expenses amounting to Kshs.5,175,277 could not be confirmed.</p>	The kshs 206.000 in question related to goods and services expenses which could not be classified under committee expenses	Not resolved	March 2025
Ref No: KBWE/2024/AUD/02	<p><b><u>Unsupported Other Grants and Transfers</u></b>            The statement of receipts and payments and as disclosed in Note 8 to the financial statement reflects an amount of Kshs.37, 936,240 in respect of other grants and transfers. Included in the amount were</p>	The above-mentioned works were never undertaken and as a result the community requested for the	Not Resolved	March 2025

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>security projects amounting to Kshs.1,600,000 out of which Kshs.600,000 was incurred on renovation of four (4) houses and electrical works to completion of Kinyambu Police Station office block. However, the invoices and payment vouchers in support of the expenditure were not provided for audit. In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.600,000 could not be confirmed.</p>	<p>construction of new police post in a key strategic area. As a result, the Ng -cdf committee submitted reallocation request for purchase of land which is awaiting Board's approval. Attached herein is a copy of bank statement of the aforementioned project management committee</p>		
	<p><b><u>Unsupported Bursary Disbursement</u></b> The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.37,936,240, which includes disbursements totalling Kshs.29,783,000 comprised of Kshs.20,197,000 and Kshs.9,586,000 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement receipts from the recipient; institutions were</p>	<p>Management intends to ensure that it criterion for bursary award in the</p>	<p>Not resolved</p>	<p>March 2025</p>

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>provided for audit and the Fund did not have a bursary sub-committee for effective and efficient administration of the education bursary. Further, the officer in charge of Education in the Sub-County was not involved in bursary issuance contrary to the Fund set guidelines.</p> <p>In addition, the Fund did not have a bursary award criteria, although the Fund committee minutes dated 13 March,2023 ratified the minimum limits to be allocated to various categories of applicants with no clear process on how the needy cases were to be identified.</p> <p>In the circumstances, the accuracy, completeness and regularity of the bursary disbursement of Kshs.29, 783,000 could not be confirmed.</p>	subsequent financial year		
Ref No: KBWE/2024/AUD/02	<p><b><u>Budgetary Control and Performance</u></b></p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.190,808,210 and Kshs.143,593,177 respectively, resulting to an under-funding of Kshs.47,215,033 or 25% of the budget. However, the Fund spent Kshs.84, 900,343 against actual receipts of Kshs.143, 593,177 resulting to an under-utilization of Kshs.58,</p>	Funds were received from NG CDF Board late and that's the reason there was underutilization of funds as at the closure of the financial year	Not resolved	March 2025

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>692,834 or 41% of the actual receipts. The under-funding and under-utilization affected the planned activities, and may have impacted negatively on service delivery to the public. My opinion is not modified in respect of this matter.</p>			
<p>Ref No: KBWE/2024/AUD/02</p>	<p><u>Irregular procurement</u> The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.17,955,893 in respect to transfers to other Government units. However, review of project records revealed the following abnormalities 1. Proposed Completion of a Dining Hall at Kitengei Secondary School The contract for the proposed completion of a dining hall at Kitengei Secondary School was awarded to a contractor during the year under review at a contract sum of Kshs.2,998,995. However, the firm's National Construction Authority certificate attached to the bid document expired on 19 June, 2022, while annual contractor certificate had expired on 30 June, 2020. In addition, the practicing certificate of the</p>	<p>The management commits to engage procurement officer who is certified and ensure that the Procurement process is done in the correct way to avoid instances of irregularities in the near future</p>	<p>Not Resolved</p>	<p>March 2025</p>

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>procurement officer was not provided for audit therefore, it was not possible to confirm regularity of the procurement opinion issued.</p> <p>2. Proposed Construction of Chain Fence and Gate at Muthungue Primary School The contract for the proposed construction of chain fence and gate at Muthunge Primaryschool was awarded during the year under review at a contract sum of Kshs.1,998,885.However, the KRA tax compliance certificate for the contractor had expired. Further, no practicing certificate of the procurement officer was attached for audit and therefore, it was not possible to confirm regularity of the procurement opinion issued.</p> <p>3 Proposed Supply and Installation of 10,000 Litres Water Tank at Mbukoni Primary School The contract for supply and Installation of 10,000 litres water tank, construction of tank base, water harvesting gutters (rainwater) and tree seedlings planting at Mbukoni Primary School was awarded at a contract sum Kshs.248,670. However, the technical evaluation criteria did not have specifications on quality of tanks to be supplied. Further, the practicing certificate</p>			

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of the procurement officer was not provided. It was therefore not possible to confirm the regularity of the procurement.</p> <p>4 Proposed Supply and Installation of 10,000 Litres Water Tank Yimbuvi Primary School</p> <p>The contract for the supply and installation of 10,000 litres water tank, construction of tank base and water harvesting gutters (rain water goods) at Yimbuvi Primary School was awarded during the financial year at a contract sum of Kshs.199, 500. However, no specifications were set in the tender documents specifying the quality of tanks required and it was therefore not possible to establish if the Fund got value for money. Further, no practicing certificate was attached for the procurement officer and it was therefore not possible to confirm regularity of the procurement opinion issued.</p> <p>5 Direct Procurement of Training Facilities</p> <p>The tender for provision of training facilities was awarded during the financial year at contract sum of Kshs.1,620,000. However, the tender was awarded through direct procurement, contrary to Section 91(i) of Public Procurement and Asset Disposal Act, 2015 which recommends open</p>			

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	tendering as the preferred method.			
Ref No: KBWE/2024/AUD/02	<p><u>Failure to report emergency projects to the NG-CDF Board</u> The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.37,936,240 in respect to other grants and transfers which includes an expenditure amounting to Kshs.4,855,000 relating to emergency projects. However, there was no evidence that Management reported the implementation of emergency projects to the NG-CDF Board within 30 days of their occurrence as stipulated in Regulation 20(2) of the National Government Constituencies Development Fund Regulations 2016. In the circumstances, value for money on the projects could not be confirmed and Management was in breach of the law.</p>	Kibwezi East did indeed report on Emergency utilization for the period under review. Attached herein are the extracts of email showing the report on emergency utilization which was sent to NG CDF board	Not Resolved	March 2025
Ref No: KBWE/2024/AUD/02	<p><u>Poor Contract Management</u> The statement of receipts and payments and as disclosed in Note 7 to the financial</p>	The defects highlighted above were rectified and	Not Resolved	

*National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>statements reflects an amount of Kshs.17, 955,893 in respect to transfers to other Government units. Included in the amount is Kshs.9, 000,000 in respect of projects for various schools. However, field inspection of the projects revealed the following abnormalities:</p> <p>1 Masaku Ndogo Secondary School Physical inspection conducted in the month of March, 2024 at Masaku Ndogo Secondary School on the thirty (30) capacity laboratory project worth Kshs.2,000,000 revealed that the 1000 litres water tank was poorly suspended on wooden plunks. Further, two (2) coats of paint work were applied instead of three (3) coats as per the Bills of Quantity.</p> <p>3.2 Kitengei Secondary School Physical inspection of Kitengei Secondary School dining hall whose contract was awarded at contract sum of Kshs.3,000,000 revealed that two coats of paint work was applied instead of three (3) as per the Bills of Quantity. Further, fixing of electrical conduits was done in only two (2) front points instead of the entire dining hall. In addition, the flooring was not done using tiles as indicated in the approved code list.</p> <p>3 Muthungue Secondary School</p>	<p>attached herein are the certifications from the project manager showing the current status of the aforementioned projects</p>		<p>March 2025</p>

**National Government Constituencies Development Fund (NGCDF)  
Kibwezi East Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Physical inspection conducted in Muthungue Secondary School on construction of a three hundred (300) student capacity dining hall revealed that two coats of paint-work was applied instead of three as per the Bills of Quantity. In the circumstances, value for money on the expenditure totalling Kshs.9, 000,000 incurred on the projects could not be confirmed.</p>			



.....  
Name: Alex Muinde  
Fund Account Manager.