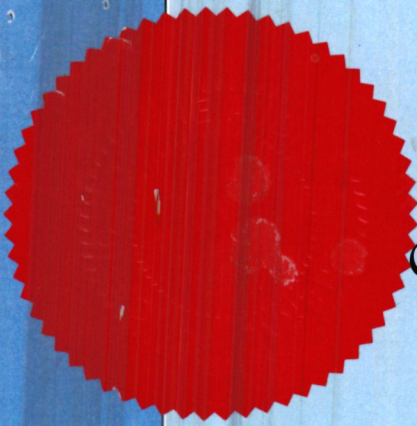


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by the  
Leader of the  
Majority Party  
Hon. Aden Duale  
on Wednesday  
29/11/2017  
IBM*

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OF KENYA  
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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND-  
KIBWEZI WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**









**NG-CDF BOARD**

**National Government Constituencies Development Fund Board**  
Harambee Plaza, 10<sup>th</sup> Floor  
Junction of Haile Selassie Avenue & Uhuru Highway  
P.O Box 46682-00100  
Nairobi, Kenya  
Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000  
Email: [info@cdf.go.ke](mailto:info@cdf.go.ke) | Website: [www.cdf.go.ke](http://www.cdf.go.ke)

1

CDF BOARD/AUDITOR GENERAL/2016/087

SEPTEMBER 29, 2016

Mr. Edward Ouko, CBS  
The Auditor General  
P.O Box 30084 – 00100  
**NAIROBI**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 – 00100, NAIROBI  
30 SEP 2016  
**RECEIVED**



Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of **Kibwezi West Constituency** for your necessary action.

Yours sincerely

**YUSUF MBUNO**  
**Ag. CHIEF EXECUTIVE OFFICER**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 – 00100 NAIROBI  
02 JUN 2017  
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JAMES EARL RAY  
GENERAL INVESTIGATIVE  
DIVISION  
U.S. DEPARTMENT OF JUSTICE  
WASHINGTON, D.C. 20535





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016**

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



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

**Reports and Financial Statements  
For the year ended June 30, 2016**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIBWEZI  
WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2016

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NG-CDF) was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The Kibwezi West Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Bawazir Mohamed Shariff
3.	Accountant	Lucy W. Matee

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Kibwezi West Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) KIBWEZI WEST NG-CDF Headquarters**

NG-CDF Office Building.  
P.O Box 127-90137  
KIBWEZI

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

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**(f) KIBWEZI WEST NG-CDF Contacts**

Telephone: (254) 0722 666 095  
E-mail: cdfkibweziwest@cdf.go.ke  
Website: www.cdf.go.ke

**(g) KIBWEZI WEST NG-CDF Bankers**

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

**(h) Office of the Auditor General**

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

**(i) Principal Legal Adviser**

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



II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NGCDFC)

I take this opportunity as the Chairman of the Kibwezi West NG-CDFC to present in summary the budget performance against actual amounts for current year based on economic classification and programmes.

The NG-CDF has improved the Education and Security infrastructures in Kibwezi West. However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Projects.

Other issues that affected the project implementation process in the financial year 2015/16 were the late disbursement of funds, late approval of proposals and reallocations. The appointment of the new NG-CDFC Members as per the new NG-CDF Act 2015 which came into force in February 2016 also affected the project implementation.

Going forward the new team endeavours to do a quick implementation of the projects.

We wish to highlight some few issues raised by the office of the auditor general through a management letter dated 21<sup>st</sup> March, 2016 referenced as EH/AUD/KIBWEZI W./2014-2015/2 which we respond as follows;

**Cash and Cash Equivalents**

Corrections of balances on the cash and cash equivalents have been made to reflect those at the treasury records.

**Incomplete projects**

We have resolved that strictly henceforth all projects must and shall be allocated enough funds to avoid incomplete projects thus meet the indented or proposed benefits to the community.

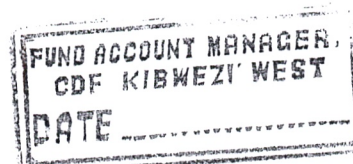
**Acquisition of assets.**

On this matter of fixed assets register maintenance, we have and promise to adhere to the accounting standards by ensuring that all fixed assets acquired by kibwezi west NG-CDF are code serialized both in the register and on the physical asset.

In conclusion the new team is determined to enforce a quick implementation of all the projects.

We look forward for continued support and guidance.

Sign.....  
CHAIRMAN NG-CDFC





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

**Reports and Financial Statements  
For the year ended June 30, 2016**

**III. STATEMENT OF NG-CDF 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 NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 Kibwezi West NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NG-CDF; (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 NG-CDF; (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 Kibwezi West NG-CDF accepts responsibility for the NG-CDF'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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of the Kibwezi West NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kibwezi West NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF'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 NG-CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 2-09- 2016.

  
Fund Account Manager

  
Chairman





## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIBWEZI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kibwezi West Constituency set out in an inconsistently paged document, which comprise statement of financial assets as at 30 June 2016, 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.

#### **Management's Responsibility for the Financial Statements**

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

The 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.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those Standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's



judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

## **Basis for Adverse Opinion**

### **1.0 Disclosure and Presentation of Financial Statements**

The International Public Sector Accounting Standards (Cash Basis) financial reporting format prescribed by the Public Sector Accounting Standards Board requires that financial statements include a report of follow-up on auditor recommendations made in the previous financial year. However, although the Fund's financial statements had an adverse audit opinion in 2014/2015, a report on progress made in resolving the issues raised in the audit report has not been included in the financial statements for the year under review. Further, except for pages 2,11,12 and 24 to 26; the financial statements have not been paged contrary to the financial reporting format prescribed in International Public Sector Accounting Standards (Cash Basis).

In view of these discrepancies, the financial statements of the Fund do not comply with the International Public Sector Accounting Standards format prescribed by the Public Sector Accounting Standards Board.

### **2.0 Accuracy of the Financial Statements**

The financial statements reflect a net variance of Kshs.10,895,933 on five items between the audited 2014/2015 closing balances and the 2015/2016 opening balances as shown below:

<b>Item</b>	<b>Closing balances as per the audited 2014/2015 Financial Statements (Kshs.)</b>	<b>Opening balances as per the financial statements 2015/2016 (Kshs.)</b>	<b>Variance (Kshs.)</b>
1. Compensation of Employee	854,425	864,025	(9,600)
2. Use of goods and Services	7,847,689	15,439,493	(7,591,804)
3. Transfer to other Government	70,725,098	75,525,759	(4,800,661)



entities			
4. Other grants and other payments	24,516,786	23,295,654	1,221,132
5. Acquisition of Assets	960,595	675,595	285,000
<b>Total</b>	<b>104,904,593</b>	<b>115,800,526</b>	<b>(10,895,933)</b>

Further, the financial statements reflect a Use of Goods and Services balance of Kshs.11,744,275 while the supporting schedules reflect a balance of Kshs.13,867,420 leading to an unexplained variance of Kshs.2,123,145.

In the circumstance, the accuracy of the financial statements as at 30 June 2016 could not be confirmed.

### 3.0 Summary Fixed Assets

The statement of receipts and payments reflects acquisition of assets worth Kshs.12,767,524 during the year under review. However, the Summary of Fixed Assets Register at Annex 4 indicates opening and closing balances of Kshs.675,598 and Kshs.12,767,524 respectively.

Further, the Comparative Fixed Assets balance in the statement of receipts and payments was Kshs.960,595 resulting in an unexplained difference of Kshs.285,000 between the opening balances reflected in the two records. In addition, the closing balance for 2015/2016 should have been Kshs.13,728,119 resulting in an unexplained difference of Kshs.960,595.

Consequently, the accuracy and completeness of the summary fixed assets balance of Kshs.12,767,524 cannot be confirmed.

### 4.0 Cash and Cash Equivalents

The financial statements reflect a cash and cash equivalents balance of Kshs.38,175,023 as at 30 June 2016. However, included in the bank reconciliation items are stale cheques amounting to Kshs.1,237,956 which had not been reversed in the cashbook as at the said date. Further, the Bank reconciliation statement reflects a cash book balance of Kshs.38,052,964 while the financial statements show a balance of Kshs.38,175,023 leading to an overstatement of the financial statements by Kshs.122,059. The difference has however not been explained.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.38,175,023 cannot be confirmed.

### 5.0. Purchase of a Motor Vehicle

During the year under review, the Fund procured a Toyota Hilux Double Cabin Pick-up vehicle at a cost of Kshs 5,518,230 from Toyota Kenya Limited. However, the respective procurement documents were not availed for audit review. In the circumstance, the



propriety of the expenditure of Kshs.5,518,230 incurred on purchase of the vehicle cannot be confirmed.

#### **6.0 Construction of a Dormitory at Mikuyuni Secondary School**

During the year under review, the Fund disbursed Kshs.2,840,000 to Mikuyuni Secondary School for construction of a dormitory. However, the respective contract price was Kshs.2,731,540 leading to over disbursement of Kshs. 108,460. Further, the procurement documents, advertisement for the works, quotation register and records of appointment of the tender committee members were not availed for audit review. In the circumstances, the propriety of the expenditure of Kshs.2,840,000 reported to have been incurred on the School during the year under review cannot be confirmed.

#### **7.0 Construction of Two Classrooms at Mbui Nzau Secondary School**

The Fund disbursed Kshs.1,050,000 for completion of two classrooms at Mbui Nzau Secondary School. Bills of Quantities (BQ) totaling to Kshs.1,795,693 were made available for audit review. However, no documents were made available to show how the firm that prepared the BQ was sourced. Further, although four quotations were made available for audit, the records on opening, evaluation and award minutes and letters appointing the tender committee members to participate in the tender were not made available for audit review. Further, the quotations register and attendance register for the tender committee meeting were not made available for audit review. Further, the contingency provision of Kshs.50,000 in the BQs has not been accounted for. In addition, the School had received Kshs.1,000,000 in the financial year 2014/2015 for construction of a Science Laboratory whose cost was Kshs.2,844,070. The construction was undertaken by M/s Nyaa construction Company. Although the project works were at 60% level of completion as at the time of this audit in February 2017, the contractor had apparently, abandoned the site.

It was not possible to ascertain the date the project would be completed and whether it would eventually be completed within the budgeted cost of Kshs.1,795,693. In view of the foregoing, the propriety and value-for-money of expenditure totalling Kshs.2,050,000 incurred on the project in the two financial years could not be confirmed.

#### **8.0 Construction of Two Class Rooms at Mii Secondary School**

During the year under review, the Fund paid Kshs.1,609,200 for construction of two classrooms at Mii Secondary School. The tender document availed for audit review revealed that the contract was for Kshs.1,579,202. However, tender committee minutes on evaluation and award of the tender were not made available for audit examination.

Consequently, it has not been possible to confirm the propriety of the expenditure of Kshs.1,609,200 incurred on the project.

#### **9.0 Pumping and Piping of Water to Tutini Market**

During the year under review, the Fund disbursed Kshs.2,185,000 to Tutini market for pumping and piping of water. However, the respective contract agreement was entered



with M/S Miangeni International Limited at a cost of Kshs.2,298,610. The contract cost was therefore more than the allocation of Kshs.2,185,000 by Kshs.113,610. Management have not explained how the difference would be funded. Examination of the project's bill of quantities (BQ) indicated that there was a provision for a signpost and contingencies expected to cost Kshs. 130,000. However, no sign post was seen during physical verification done in February 2017 and no documents supporting expenditure on the contingencies provision was availed for audit review.

In the circumstances, the propriety of the expenditure of Kshs. 2,185,000 cannot be confirmed.

#### 10.0 Construction of Ititu Sand Dam

During the year under review, the Fund disbursed Kshs.1,235,000 for construction of a sand dam at Ititu. The contract was awarded to M/S Chrisma Supplies and Contractors at a contract sum of Kshs.1,156,620. A certificate of completion was issued on 2 November, 2015 but the dam had not been tested as to whether it would harvest rain water. Further, there was no proof of 10% retention money having being deducted. The BQ included a provision of Kshs. 52,220 for contingencies and monitoring and evaluation of Kshs.104,000 which sums have however not been accounted for.

As a result, the propriety of the expenditure of Kshs.1,235,000 incurred on the dam construction project cannot be confirmed.

#### 11.0 Construction of Road Drifts

During the year under review, the Fund disbursed a total of Kshs.9,297,416 for the construction of six road drifts.

Project Name	Particulars	Allocation Kshs.	Implementation Status
1.Kwa Nguli Drift	Construction of a drift	600,000	Complete
2.Kwa Ndungi Drift	Construction of a drift	1,520,000	Complete
3.Kangesu Drift	Construction of a drift	3,410,042	Complete
4.Ndiuni Drift	Construction of a drift	2,535,000	Complete
5.Kikumini Drift	Construction of a drift	548,374	Complete
6.Kwa Kimeu Drift	Construction of a drift	684,000	Complete
<b>Total</b>		<b>9,297,416</b>	

However, contract agreement forms between the contractors and the Project Management Committee as well as interim certificates and certificate of practical completion were not made available for audit review. Further, the Bills of Quantities were not made available for audit review. In addition all the six projects except Kwa Kimeu and Ndiuni Drifts were not branded as CDF projects as regulations require.

In the circumstances, the propriety and value for money for the expenditure of Kshs.9,297,416 incurred on the project cannot be confirmed.

## **Adverse Opinion**

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund – Kibwezi West Constituency as at 30 June 2016, 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 do not comply with National Government Constituencies Development Fund Act, 2015.

## **Other Matter**

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

During the financial year under review, the Fund had an approved budget of Kshs.127,516,135 for its recurrent and development votes. However, the summary statement of appropriation reflected a final budget of Kshs.214,084,771 leading to unexplained variance of Kshs. 86,568,636. Further, out of the expected total receipts of Kshs.214,084,771 during the year under audit, only Kshs.133,342,353 was received resulting to a revenue short fall of Kshs.80,742,418. In addition, the summary statement of appropriation and the statement of receipts and payments reflects receipts totaling to Kshs.144,368,638 and Kshs.133,342,353 respectively resulting to a variance of Kshs.11,015,283 between the two records. Further, out of the total funds received totaling to Kshs.133,342,353, a total of Kshs.106,330,248 was spent resulting to an under-expenditure of Kshs.27,012,105.

The residents of Kibwezi West did not therefore receive promised and expected services equivalent to Kshs.80,742,418 being the budgeted but undisbursed revenue and also Kshs.27,012,105 being funds received but not utilized.

### **2.0 Project Implementation Status**

The Fund's approved budget for development projects of Kshs.157,287,566 for the year under review was 73.4% of the final approved expenditure budget of Kshs.214,073,771. The development budget was apportioned among various sectors within the Constituency namely primary schools, secondary schools, health institutions, sports, water projects, roads, bursaries, acquisition of assets, other projects, security, environment, CDF office, emergency, purchase of motor vehicles and purchase of furniture and equipment.

Review of the project implementation status report for 2014/2015 and 2015/2016 financial year revealed that a total of 158 projects with an allocation of Kshs.157,287,566 were earmarked for implementation. However, only 110 projects allocated



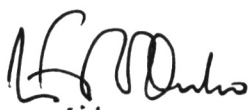
Kshs.94,249,297 were complete, 22 projects allocated Kshs.27,337,031 had not started; and 26 projects allocated Kshs.35,701,238 were ongoing as at 30 June 2016 as shown in the table below:

<b>Sector</b>	<b>Project Status</b>	<b>Amount Allocated Kshs.</b>	<b>Amount Disbursed Kshs.</b>	<b>No. of projects</b>
Education	Completed	51,746,460	51,746,460	80
	Ongoing	23,059,490	23,059,490	23
	Not started	5,829,200		12
	<b>Sub Total</b>	<b>80,635,150</b>	<b>74,805,950</b>	<b>115</b>
Health	Completed	570,000	570,000	2
	Ongoing	-	-	-
	Not started	2,500,000		3
	<b>Sub Total</b>	<b>3,070,000</b>	<b>570,000</b>	<b>5</b>
Water	Completed	7,110,000	7,110,000	6
	Ongoing	-806,700	806,700	1
	Not started	10,000,000	-	1
	<b>Sub Total</b>	<b>17,916,700</b>	<b>7,916,700</b>	<b>8</b>
Environment	Completed	-	-	
	Ongoing	-	-	
	Not started	2,601,254	-	1
	<b>Sub Total</b>	<b>2,601,254</b>		<b>1</b>
Roads	Completed	5,097,235	5,097,235	5
	Ongoing	-	-	
	Not started	-	-	
	<b>Sub Total</b>	<b>5,097,235</b>	<b>5,097,235</b>	<b>5</b>
Security	Completed	-	-	-
	Ongoing	-	-	-
	Not started	6,406,577	-	5
	<b>Subtotal</b>	<b>6,406,577</b>	<b>-</b>	<b>5</b>
Bursary	Completed	16,750,000	11,084,815	Various students
	Ongoing	-	-	-
	Not started	-	-	-
	<b>Sub Total</b>	<b>16,750,000</b>	<b>11,084,815</b>	<b>1</b>
Sport	Completed	2,042,798	2,042,798	1
	Ongoing	-	-	
	Not started	-	-	
	<b>Sub Total</b>	<b>2,042,798</b>	<b>2,042,798</b>	<b>1</b>

Emergency	Completed	5,700,000	5,700,000	15
	Ongoing	-	-	
	Not started	-	-	
	<b>Sub Total</b>	<b>5,700,000</b>	<b>5,700,000</b>	<b>15</b>
CDF Office	Ongoing	10,400,000	7,135,720	1
Purchase of Motor Vehicle	Complete	5,232,804	5,232,804	1
Purchase of Equipment	On going	1,435,048	399,000	1
	<b>Total</b>	<b>157,287,566</b>	<b>119,985,022</b>	<b>158</b>

In view of the foregoing, the residents of Kibwezi West did not receive the promised and expected services equivalent to Kshs.27,337,031 being the budgeted funds that were not utilized.

It was also not possible to confirm whether the Fund would eventually implement all the projects it had budgeted for.



**FCPA Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**04 October 2017**

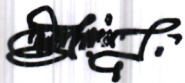


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIBWEZI WEST  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

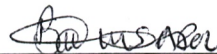
**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	133,331,352.50	118,898,252.00
Proceeds from Sale of Assets	2	-	
Other Receipts	3	11,000.00	
<b>TOTAL RECEIPTS</b>		<b>133,342,352.50</b>	<b>118,898,252.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,086,324.00	864,025.00
Use of goods and services	5	11,732,632.50	14,273,945.00
Transfers to Other Government Units	6	48,494,381.00	70,725,098.00
Other grants and transfers	7	31,716,053.55	24,516,786.00
Acquisition of Assets	8	12,767,524.00	960,595.00
Other Payments	9	533,333.45	-
<b>TOTAL PAYMENTS</b>		<b>106,330,248.05</b>	<b>111,340,449.00</b>
<b>SURPLUS/DEFICIT</b>		<b>27,012,104.00</b>	<b>7,557,803.00</b>

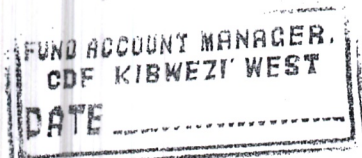
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kibwezi West NGCDF financial statements were approved on 21/9/16 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager



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

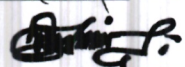
**Reports and Financial Statements  
For the year ended June 30, 2016**


**V. STATEMENT OF ASSETS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	38,175,023.00	11,026,284.00
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	136,635.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,175,023.00</b>	<b>11,162,919.00</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	11,162,919.00	3,605,116.00
Surplus/Deficit for the year		27,012,104.00	7,557,803.00
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>38,175,023.00</b>	<b>11,162,919.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kibwezi West NG-CDF financial statements were approved on

21/9/2016 2016 and signed by:

  
\_\_\_\_\_  
Chairman - NGCDFC

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

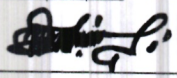



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIBWEZI WEST  
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VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	133,331,352.50	118,898,252.00
Other Receipts	3	11,000.00	-
		<b>133,342,352.50</b>	<b>118,898,252.00</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,086,324.00	(864,025.00)
Use of goods and services	5	11,732,632.50	(14,273,945.00)
Transfers to Other Government Units	6	48,494,381.00	(70,725,098.00)
Other grants and transfers	7	31,716,053.55	(24,516,786.00)
Other Payments	9	533,333.45	-
		<b>93,562,724.05</b>	<b>(110,379,854.00)</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>39,779,628.45</b>	<b>8,518,398.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(12,767,524.00)	(960,595.00)
<b>Net cash flows from Investing Activities</b>		<b>(12,767,524.00)</b>	<b>(960,595.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>27,012,104.45</b>	<b>7,557,803.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	-	<b>3,605,116.00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>27,012,104.45</b>	<b>11,162,919.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kibwezi West NG-CDF financial statements were approved on 22/9/2016 and signed by:

  
 \_\_\_\_\_  
 Chairman NG-CDFC

2/9/2016   
 \_\_\_\_\_  
 Fund Account Manager



I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	138,016,135.00	76,057,636.00	214,073,771.00	144,357,636.00	69,716,135.00	67
Proceeds from Sale of Assets				-	-	
Other Receipts	11,000.00	-	11,000.00	11,000.00	-	
					-	
<b>PAYMENTS</b>						
Compensation of Employees	2,238,800.00	1,252,600.00	3,491,400.00	1,086,324.00	2,405,076.00	31
Use of goods and services	7,339,582.80	4,437,324.50	11,776,907.30	11,595,997.50	180,909.80	98
Transfers to Other Government Units	72,762,791.00	43,753,879.50	116,516,670.50	48,494,381.00	68,022,289.50	42
Other grants and transfers	47,763,682.80	25,359,076.00	73,122,758.80	31,716,053.55	41,406,705.25	43
Acquisition of Assets	5,518,230.00	-	5,518,230.00	5,518,230.00	-	100
Other Payments	2,393,048.40	1,254,756.00	3,647,804.40	533,333.45	3,114,470.95	15
<b>TOTALS</b>	<b>138,016,135.00</b>	<b>76,057,636.00</b>	<b>214,073,771.00</b>	<b>98,944,319.50</b>	<b>115,129,451.50</b>	<b>46</b>



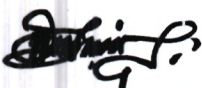
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI WEST  
CONSTITUENCY**

**Reports and Financial Statements  
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- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. XXXX
  - ii. XXXX
  - iii. XXXX
  - iv. XXXX
  - v. XXXX

The KIBWEZI WEST NG-CDF financial statements were approved on 2/9/ 2016 and signed by:



**Chairman NG-CDF**



**Fund Account Manager**



## VIII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NG-CDF.

### 2. Recognition of revenue and expenses

The NG-CDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

### 3. In-kind contributions

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI  
WEST CONSTITUENCY  
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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Pending bills**

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

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. 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 June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI  
WEST CONSTITUENCY**  
Reports and Financial Statements  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>			
<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
<b>Description</b>		<b>2015 - 2016</b>	<b>2014 -2015</b>
		<b>Kshs</b>	<b>Kshs</b>
Normal Allocation	A796236	52,519,865.50	53,866,899.00
	A 796269	12,511,487.00	5,200,000.00
	A 796467	21,300,000.00	27,315,676.00
	-	40,000,000.00	32,515,677.00
	A820968	7,000,000.00	-
		<b>133,331,352.50</b>	<b>118,898,252.00</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2015 – 2016</b>	<b>2014 – 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
<b>Total</b>		



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

**3. OTHER RECEIPTS**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	
Rents	-	
Receipts from Sale of tender documents	11,000.00	
Other Receipts Not Classified Elsewhere	-	
<b>Total</b>	<b>11,000.00</b>	-

**4. COMPENSATION OF EMPLOYEES**

<b>Description</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	932,724.00	738,025.00
Basic wages of casual labour	-	
<b>Personal allowances paid as part of salary</b>		
House allowance	144,000.00	116,400.00
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	9,600.00	9,600.00
gratuity	-	-
<b>Total</b>	<b>1,086,324.00</b>	<b>854,425.00</b>

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

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2015 - 2016<sub>per</sub> Kshs</b>	<b>2014 - 2015 Kshs</b>
Utilities, supplies and services	8,787,845.00	2,150,000.00
Office rent	-	
Communication, supplies and services		216,960.00
Domestic travel and subsistence		2,279,800.00
Printing, advertising and information supplies & services		-
Rentals of produced assets		-
Training expenses		251,000.00
Hospitality supplies and services		451,500.00
Other committee expenses	2,944,787.50	4,527,660.00
Committee allowance		351,233.00
Insurance costs		-
Specialised materials and services		270,000.00
Office and general supplies and services		4,521,340.00
Fuel ,oil & lubricants		300,000.00
Other operating expenses		120,000.00
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets	-	
	-	
<b>Total</b>	<b>11,732,633</b>	<b>15,439,493</b>



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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 -	2014 -
	2016	2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	16,184,885.00	28,970,000.00
Transfers to secondary schools (see attached list)	31,203,496.00	38,323,000.00
Transfers to tertiary institutions (see attached list)	336,000.00	600,000.00
Transfers to health institutions (see attached list)	770,000.00	7,632,759.00
<b>-TOTAL</b>	<b>48,494,381.00</b>	<b>75,525,759.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2015 -	2014 -2015
	2016	
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,589,244.55	6,455,210.00
Bursary – tertiary institutions (see attached list)	4,495,570.00	6,444,096.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	8,443,865.00	4,954,936.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	-	200,000.00
Roads projects (see attached list)	6,487,374.00	1,549,000.00
Sports projects (see attached list)	-	1,705,908.00
Environment projects (see attached list)	-	852,954.00
Other Projects (see attached list)	-	-
Emergency Projects (specify)	5,700,000.00	1,133,550.00
<b>Total</b>	<b>31,716,053.55</b>	<b>23,295,654</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI  
WEST CONSTITUENCY  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	2015- 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	7,135,720.00	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	5,232,804.00	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	194,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	275,400.00
Purchase of Specialized Plant, Equipment and Machinery	399,000.00	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	206,195.00
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>12,767,524.00</b>	<b>675,595.00</b>



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

**9. OTHER PAYMENTS**

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
---------	---------------------	---------------------

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
Kenya Commercial Bank A/c 1148787925	38,175,023.00	11,026,284.00
	-	-
	-	-
	<b>38,175,023.00</b>	<b>11,026,284.00</b>
<b>10B: CASH IN HAND</b>		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
<b>Total</b>		
[Provide cash count certificates for each]		

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

**11: OUTSTANDING IMPRESTS**

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

0

[Include an annex of the list is longer than 1 page.]

<b>12 Retention</b>			
<b>Supplier/Contractor</b>	<b>PV no</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>TOTAL</b>			



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI  
WEST CONSTITUENCY  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. BALANCES BROUGHT FORWARD**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	38,175,023.00	11,026,284.00
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<u>38,175,023.00</u>	<u>11,026,284.00</u>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIBWEZI  
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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2015- 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>Kshs</b>	<b>Kshs</b>
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	<b>xxx</b>	<b>xxx</b>



ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	7,135,720.00	-
Transport equipment	5,232,804.00	-
Office equipment, furniture and fittings	-	400,195
ICT Equipment, Software and Other ICT Assets	399,000.00	275,400.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
<b>Total</b>	<b>12,767,524.00</b>	<b>675,595.00</b>

Prepared by:

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