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CLERK-AT THE-TABLE: Maura Wanyiku	

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIBWEZI EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019



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

14 MAY 2020

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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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
Reports and Financial Statements
For the year ended June 30, 2019

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIBWEZI EAST CONSTITUENCY
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Core Values

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

(b) Key Management

The NGCDF KIBWEZI EAST day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KIBWEZI EAST Constituency Headquarters

P.O. Box 1
KIBWEZI SUB COUNTY
KIBWEZI
KENYA

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

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF KIBWEZI EAST Constituency Contacts

Telephone: (254) 722666095
E-mail: cdfkibwezieast@ngcdf.go.ke
Website: www.go.ke

(g) NG-CDF KIBWEZI EAST Constituency Bankers

1. Kenya Commercial Bank (specify the constituency account banker details)
Mtito Andei Branch
1148225552
...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

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

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

For the year under review, 2018/19, the constituency had been allocated a Budget Ksh109,040,876 . Of all these allocation, only 48% of the allocation equivalent to Ksh52,448,277 had been received as at 30th june 2019.

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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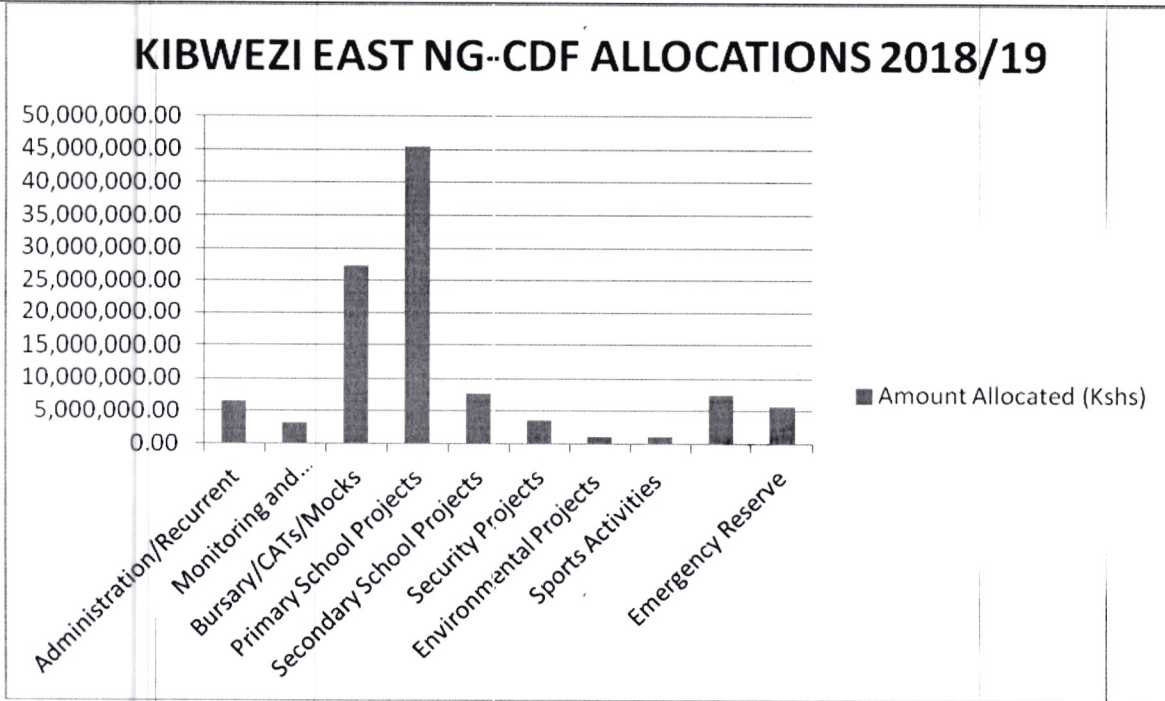



Fig. Share of 2018/19 allocations

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

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

In conclusion, I wish to thank all the stakeholders including the Office of the Auditor General who have provided invaluable guidance to enable us reach the far heights we have.

Thank you.

Sign:  _____

ESTHER MUNYAO

CHAIRPERSON NG-CDF COMMITTEE

KIBWEZI EAST NG-CDF

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-KIBWEZI 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, 2018. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KIBWEZI EAST Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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 entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-KIBWEZI EAST Constituency financial statements were approved and signed by the Accounting Officer on **20th September, 2019**.



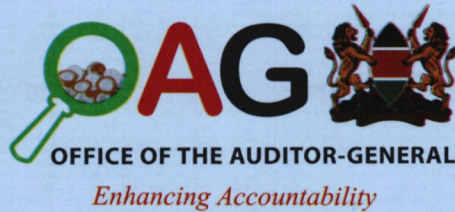
**Fund Account Manager
Name: Samuel Mutisya B**



**Sub-County Accountant
Name: BENJAMIN UHURU
ICPAK Member Number: 16068**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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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, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund (NG-CDF) - Kibwezi East Constituency set out on pages 8 to 37, which comprise the statement of assets as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government-Constituencies Development Fund - Kibwezi East Constituency as at 30 June, 2019, 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 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.168,342,229 and Kshs.98,665,147 respectively resulting to under-funding of Kshs.69,677,082 or 41% of the budget. Similarly, the Fund spent Kshs.71,550,070 against an approved budget of Kshs.168,342,229 resulting to an under-expenditure of Kshs.96,792,160 or 57% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Kibwezi East Constituency

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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

Delay in Project Implementation

Review of the project implementation status report as at 30 June, 2019 revealed funding allocation of Kshs.101,840,875 towards the implementation of fifty-three (53) projects during the financial year under review. However, only fifteen (15) projects with funding allocation of Kshs.18,300,000 were completed during the year. A further fifteen (15) projects with funding allocation of Kshs.56,112,891 were ongoing as at 30 June, 2019. However, the remainder of twenty-three (23) projects with funding allocation of Kshs.27,427,984 were yet to commence. The low rate of project implementation was however attributed to delays by the NGCDF- Board in releasing funds.

Consequently, it was not possible to confirm whether value for money and effective use of public resources was realized.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Unapproved Human Resource Policy

The Fund does not have an approved Human Resource Policy Manual in place to guide its operations on staff establishment and salary grading structures.

In the circumstances, it has not been possible to confirm the regularity of operations on staff establishment and salary grading structures during the year under review. .

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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


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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

Report of the Auditor-General on National Government Constituencies Development Fund - Kibwezi East Constituency for the year ended 30 June, 2019

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

Reports and Financial Statements

For the year ended June 30, 2019


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019 KShs	2017 - 2018 KShs
RECEIPTS			
Transfers from NGCDF board	1	94,328,276	43,905,752
Proceeds from Sale of Assets	2		0
Other Receipts	3	108,000	0
TOTAL RECEIPTS		94,436,276	43,905,752
PAYMENTS			
Compensation of employees	4	2,644,031	1,396,257
Use of goods and services	5	6,890,400	7,228,717
Transfers to Other Government Units	6	39,300,000	21,478,835
Other grants and transfers	7	19,161,010	21,799,410
Acquisition of Assets	8	-	2,449,624
Other Payments	9	3,554,629	0
TOTAL PAYMENTS		71,550,070	54,352,843
SURPLUS/(DEFICIT)		<u>22,886,206</u>	<u>-10,447,671</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI EAST Constituency financial statements were approved on 20th September, 2018 and signed by:



Fund Account Manager
Name: Samuel Mutisya B



Sub-County Accountant
Name: BENJAMIN UHURU
ICPAK Member Number: 16068

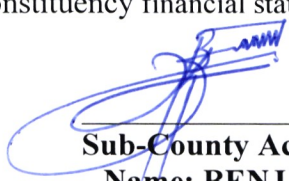
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V. STATEMENT OF ASSETS

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	27,115,077	4,228,871
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		27,115,077	4,228,871
Current Receivables		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		27,115,077	4,228,871
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		=	
NET FINANCIAL ASSETS REPRESENTED BY		27,115,077	4,228,871
Fund balance b/fwd	13	4,228,871	14,676,542
Surplus/Deficit for the year		22,886,206	(10,447,671)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		27,115,077	4,228,871

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI EAST Constituency financial statements were approved on, 20TH September 2018 and signed by:


Fund Account Manager
Name: Samuel Mutisya B.


Sub-County Accountant
Name: BENJAMIN UHURU
ICPAK Member Number: 16068

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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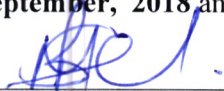
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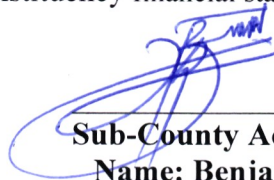
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

		2018-2019	2017 - 2018
Receipts for operating income			
Transfers from NGCDF Board	1	94,328,276	43,905,172
Other Receipts	3	108,000	
		94,436,276	43,905,172
Payments for operating expenses			
Compensation of Employees	4	2,644,031	1,396,257
Use of goods and services	5	6,890,400	7,228,717
Transfers to Other Government Units	6	39,300,000	21,478,835
Other grants and transfers	7	19,161,010	21,799,410
Other Payments	9	3,554,629	-
		71,550,070	51,903,219
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		22,886,206	-7,998,047
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	8	-	2,449,624
Net cash flows from Investing Activities		-	-2,449,624
NET INCREASE IN CASH AND CASH EQUIVALENT		22,886,206	-10,447,671
Cash and cash equivalent at BEGINNING of the year	13	4,228,871	14,676,542
Cash and cash equivalent at END of the year		27,115,077	4,228,871

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIBWEZI EAST Constituency financial statements were approved on 20th September, 2018 and signed by:


Fund Account Manager
Name: Samuel Mutisya B.


Sub-County Accountant
Name: Benjamin Uhuru
ICPAK Member Number: 16068

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

Reports and Financial Statements
For the year ended June 30, 2019

VII. 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 %
RECEIPTS						
Transfers from CDF Board	109,040,876	59,193,354	168,234,229	98,557,147	69,677,082	59
Proceeds from Sale of Assets	-	-	-	-	-	#DIV/0!
Other Receipts	-	108,000	108,000	108,000	-	100
TOTAL RECEIPTS	109,040,876	59,301,354	168,342,229	98,665,147	69,677,082	59
PAYMENTS						
Compensation of Employees	2,870,000	1,009,534	3,879,534	2,644,031	1,235,503	68
Use of goods and services	6,943,679	1,114,240	8,057,919	6,890,400	1,167,519	86
Transfers to Other Government Units	53,200,000	37,648,276	90,848,276	39,300,000	51,548,276	43
Other grants and transfers	38,527,197	13,362,277	51,889,474	19,161,010	32,728,464	37
Acquisition of Assets	7,500,000	1,500,000	9,000,000	-	9,000,000	-
Other Payments	-	4,667,027	4,667,027	3,554,629	1,112,398	76
TOTAL PAYMENTS	109,040,876	59,301,354	168,342,230	71,550,070	96,792,160	43

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

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

Reports and Financial Statements

For the year ended June 30, 2019

- i.* On Receipts, the total receipts from NGCDF Board was 48% of Ksh52,448,277 against a Budget of Ksh109,040,277. Leaving us with a deficit of Ksh56,592,000.00 of the total allocation. This disbursement deficit affected the overall performance especially the project implementation. Most of the funds received were utilized within the period.
- ii.* The Adjustment Figure of Ksh59,193,354 is made of the following;
- *Funds Brought Forward- Ksh4,228,871*
 - *Funds for previous Years received in 2018/19= Ksh40,328,276*
 - *Receivables from Previous Years= Ksh14,636,207*

The NGCDF-KIBWEZI EAST Constituency financial statements were approved on **20TH September, 2019** and signed by:



Fund Account Manager

Name: Samuel Mutisya B.



Sub-County Accountant

Name: Benjamin Uhuru

ICPAK Member Number: 16068

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

**Reports and Financial Statements
For the year ended June 30, 2019**

a

VIII. BUDGET UTILIZATION BY PROGRAMS AND SUB-PROGRAMS

1.0 Administration and Recurrent							
1.1 Compensation of employees	2,870,000	842,040	3,712,040	2,644,031	1,068,009		
1.2 Committee allowances	2,538,621	734,629	3,273,250	2,500,000	773,250		
1.3 Use of goods and services	1,133,832	502,332	1,636,164	1,608,900	27,264		
			-		-		
2.0 Monitoring and evaluation							
2.1 Capacity building	500,000		500,000	-	500,000		
2.2 Committee allowances	2,271,226		2,271,226	2,453,600	(182,374)		
2.3 Use of goods and services	500,000		500,000	358,712	141,288		
3.0 Emergency							
3.1 Primary Schools	2,738,993	2,871,450	5,610,443	1,871,450	3,738,993		
3.2 Secondary schools	1,500,000	1,000,000	2,500,000		2,500,000		
3.3 Tertiary institutions	500,000		500,000		500,000		
3.4 Security projects	1,000,000		1,000,000		1,000,000		
4.0 Bursary and Social Security							
4.1 Primary Schools							

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

Reports and Financial Statements

For the year ended June 30, 2019

4.2 Secondary Schools	17,260,219	10,500,000	27,760,219	8,717,560	19,042,659	-
4.3 Tertiary Institutions	10,000,000	6,547,669	16,547,669	6,892,000	9,655,669	-
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
5.0 Sports	1,000,000	1,000,000	2,000,000	-	2,000,000	-
5.1						
5.2						
5.3						
6.0 Environment	1,000,000	1,000,000	2,000,000	-	2,000,000	-
6.1						
6.2						
6.3						
7.0 Primary Schools Projects						
(List all the Projects)						
Mtito Andei Primary School	1,600,000.00		1,600,000		1,600,000	-
Kalimani Primary School	1,200,000.00		1,200,000		1,200,000	-
Nthunguni Primary School	1,600,000.00		1,600,000	1,600,000	-	-
Misuuni Primary School	1,600,000.00		1,600,000	-	1,600,000	-
Kambu Primary School	800,000.00		800,000	800,000	-	-
Kambili Primary School	1,600,000.00		1,600,000	800,000	800,000	800,000

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

**Reports and Financial Statements
For the year ended June 30, 2019**

Yindundu Primary School	1,600,000.00		1,600,000	-	1,600,000
Ndauni Primary School	3,000,000.00		3,000,000	3,000,000	-
Masimbani Primary School	800,000.00		800,000	800,000	-
Kathiani Primary School	1,900,000.00		1,900,000	-	1,900,000
Nguuni Primary School	1,200,000.00		1,200,000	1,200,000	-
Kyusyuni Primary School	1,600,000.00		1,600,000	-	1,600,000
Yikita Primary School	1,600,000.00		1,600,000	1,600,000	-
Kalima Koi Primary School	1,200,000.00		1,200,000	-	1,200,000
Tisya Primary School	1,200,000.00		1,200,000	-	1,200,000
Athi Salama Primary School	1,200,000.00		1,200,000	-	1,200,000
Ulinzi Primary School	1,900,000.00		1,900,000	1,900,000	-
Maikuu Primary School	1,600,000.00		1,600,000	1,600,000	-
Machinery Primary School	2,000,000.00		2,000,000	2,000,000	-
Kithasyu Primary School	1,600,000.00		1,600,000	-	1,600,000
Muthungue Primary School	900,000.00		900,000	900,000	-
Ithayoni Primary School	3,000,000.00		3,000,000	-	3,000,000
Muthingini Primary School	1,200,000.00		1,200,000	1,200,000	-
Mbukoni Primary School	3,000,000.00		3,000,000	-	3,000,000
Mbotela Primary School	1,000,000.00		1,000,000	1,000,000	-
Mwitasyano Primary School	1,200,000.00		1,200,000	-	1,200,000
Nooka Primary School	1,600,000.00				

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

Reports and Financial Statements

For the year ended June 30, 2019

Kombooyo Primary School	1,200,000.00		1,600,000	-	1,600,000
Nzambani Primary School	800,000.00		1,200,000	-	1,200,000
Kwa Malai Primary School	800,000.00		800,000	800,000	-
			800,000	800,000	-
				-	-
Primary Schools : 2017/18		16,736,207	16,736,207	12,100,000	4,636,207
				-	-
				-	-
8.0 Secondary Schools Projects (List all the Projects)					
Kitengei Sec School	800,000.00		800,000	800,000	-
St. Marys Girls Sec School	2,100,000.00		2,100,000	-	2,100,000
Masongaleni Sec School	1,000,000.00		1,000,000	-	1,000,000
Kilungu Sec School	2,100,000.00		2,100,000	-	2,100,000
Mwitasyano Sec School	1,700,000.00		1,700,000	1,700,000	-
Secondary Schools- 2017/18		4,700,000	4,700,000		4,700,000
				-	(4,700,000)
9.0 Tertiary institutions Projects (List all the Projects)					
	9.1			-	-
	9.2			-	-
	9.3			-	-
	9.4			-	-

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

**Reports and Financial Statements
For the year ended June 30, 2019**

10.0 Security Projects									
Lukenya – Subati - Police Post	1,227,984.39			1,227,984	-				1,227,984
Maikuu A.P Camp	900,000.00			900,000	-				900,000
Nzambani Chiefs Office	600,000.00			600,000	-				600,000
Kambu Police Post	800,000.00			800,000	800,000				-
Street Lighting: Proposed for Reallocation			8,200,000	8,200,000	-				8,200,000
Security Projects- 2017/18					-	880,000			(880,000)
					-				-
11.0 Acquisition of assets									
11.1 Motor Vehicles (including motorbikes)									
11.2 Construction of CDF office	7,500,000			7,500,000	-				7,500,000
11.3 Purchase of furniture and equipment					-				-
11.4 Purchase of computers					-				-
11.5 Purchase of land					-				-
12.0 Others									
12.1 Strategic Plan				3,554,629		3,523,817			30,812
12.2 Innovation Hub			4,667,027	4,667,027					4,667,027
Total		109,040,876	59,301,354	168,342,230		71,550,070			96,792,160

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

Reports and Financial Statements

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5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Funds

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Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
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2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description			2018-2019	2017 - 2018
			Kshs	Kshs
Normal Allocation	1	AIE NO A855856		5,500,000
	2	AIE NO A892664		500,000
	3	AIE NO A892623		37,905,172
	1	AIE No. B03045	15,000,000	
	2	AIE No. 006377	6,000,000	
	3	AIE NO.005277	2,680,000	
	4	AIE No. B042766	23,000,000	
	5	AIE No. B005109	37,648,276	
	6	AIE No.B030327	10,000,000	
Conditional grants				-
RECIPT(EFT from kibwezi cdf a/c)				
TOTAL			94,328,276	43,905,172

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
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	-	-
Total	-	-

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

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	108,000	-
Total	108000	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	KSHs	Kshs
Basic wages of contractual employees	1,624,119	1,396,257
Basic wages of casual labour	98,000	-
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Gratuity	921,912	-
Other personnel payments		-
Total	2,644,031	1,396,257

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	KSHs	Kshs
Committee Expenses	4,953,600	2,869,900
Utilities, supplies and services	908,900	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	260,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	742,500
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	95,900	696,203
Fuel, Oil & Lubricants	900,000	2,117,364
Routine maintenance – vehicles and other transport equipment	32,000	542,750
Routine maintenance – other assets	-	-
Total	6,890,400	7,228,717

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		-
Transfers to primary schools (see attached list)	32,100,000	18,940,000
Transfers to secondary schools (see attached list)	7,200,000	2,538,835
Transfers to tertiary institutions (see attached list)		-
Transfers to health institutions (see attached list)		-
TOTAL	39,300,000	21,478,835

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	KSHS	Kshs
Bursary – secondary schools (see attached list)	8,717,560	10,879,000
Bursary – tertiary institutions (see attached list)	6,892,000	6,748,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,680,000	-
Sports projects (see attached list)	-	1,500,000
Environment projects (see attached list)	-	500,000
Emergency projects (see attached list)	1,871,450	900,000
	-	1,272,410
Total	19,161,010	21,799,410

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019	2017-2018
	KSHS	Kshs
Purchase of Buildings	0	-
Construction of Buildings	0	2,449,624
Refurbishment of Buildings	0	-
Purchase of Vehicles and Other Transport Equipment	0	-
Overhaul of Vehicles and Other Transport Equipment	0	-
Purchase of Household Furniture and Institutional Equipment	0	-
Purchase of Office Furniture and General Equipment	0	-
Purchase of ICT Equipment, Software and Other ICT Assets	0	-
Purchase of Specialized Plant, Equipment and Machinery	0	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	-
Acquisition of Land	0	-
Acquisition of Intangible Assets	0	-
	0	
Total	0	2,449,624

9. OTHER PAYMENTS

	2018-2019	2017-2018
	KSHs	Kshs
Strategic plan	3,523,817	-
ICT Hub		-
TIVET		-
Bank Charges	30,812	
Total	3,554,629	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	KSHS	Kshs
<i>KCBBank- , Account No. 1148225552</i>	27,115,076	4,228,871
<i>Name of Bank, Account No.</i>		-
<i>Name of Bank, Account No.</i>		-
Total	27,115,076	4,228,871

10B: CASH IN HAND		
Location 1	0	-
Location 2	0	-
Location 3	0	-
Other Locations (<i>specify</i>)	0	-
	0	
Total	0	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
		Kshs
Bank accounts	4,228,871	14,676,542
Cash in hand		-
Imprest		-
Total	4,228,871	14,676,542

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2018- 2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018- 2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Staff gratuity	-	-
Staff salary	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: UNUTILIZED FUNDS (See Annex 3)

	2018-2019	2017-2018
		Kshs
Compensation of employees	1,235,503	942,040
Use of goods and services	1,167,519	402,332
Amounts due to other Government entities (see attached list)	51,548,276	25,936,207
Amounts due to other grants and other transfers (see attached list)	32,728,464	31,732,775
Acquisition of assets	9,000,000	-
Others (<i>specify</i>)	1,112,398	-
	96,792,160	59,013,354

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIBWEZI EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-19	2017- 2018
	KSHs	Kshs
PMC account Balances (see attached list)	10,739,308	9,793,717
	10,739,308	9,793,717

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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For the year ended June 30, 2019(Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018-2019	Outstanding Balance 2017/18
Compensation of employees		1,235,503	942,040
Use of goods & services		1,167,519	402,332
Amounts due to other Government entities		51,548,276	25,936,207
Sub-Total		53,951,298	
Amounts due to other grants and other transfers		32,728,464	31,732,775
Sub-Total		32,728,464	
Sub-Total			
Acquisition of assets		9,000,000.00	
Others (<i>specify</i>)		1,112,398	
Sub-Total			
Grand Total		96,792,160	59,013,354

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land		N/A		
Buildings and structures	7,726,524			7,726,524
Transport equipment	2,969,650			2,969,650
Office equipment, furniture and fittings	100,000			100,000
ICT Equipment, Software and Other ICT Assets	263,400			263,400
Other Machinery and Equipment	23,554,520			23,554,520
Heritage and cultural assets				
Intangible assets				
Total	34,614,094			34,614,094

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

S/NO.	PROJECT NAME	BANK & BRANCH	ACCOUNT NO.	BANK BAL. 30TH JUNE 2018	BANK BAL. 30TH JUNE 2019
1	Athi Kamunyuni Pri. School	KCB- KIBWEZI	1175267961	891.75	505.75
2	Masaku Ndogo Pri. School	KCB- KIBWEZI	1208558218	1,390.00	144.00
3	Yikivuthi Pri. School	KCB- KIBWEZI	1136014594	5,809.60	1,578.10
4	Ngiluni Pri. School	KCB- KIBWEZI	1135884056	1,537.50	1,537.50
5	Mbukoni Pri. School	KCB- KIBWEZI	1136861696	2,098.65	1,098.65
6	Wandei Pri. School	KCB- KIBWEZI	1167102568	2,936.00	65,360.00
7	Makutano Pri. School	KCB- KIBWEZI	1179361105	334.35	300,334.35
8	Misuuni Pri. School	KCB- KIBWEZI	1209068273	7,190.00	78.00
9	Yindundu Pri. School	KCB- KIBWEZI	1205220917	454.50	36,693.00
10	Kongo Pri. School	KCB- KIBWEZI	1132473810	993.50	946.50
11	Kyusyuni Pri. School	KCB- KIBWEZI	1207165530	-	634.00
12	Utini Pri. School	KCB- KIBWEZI	1202270638	468.00	1,038.00
13	Kiambani Pri. School	KCB- KIBWEZI	1239045549	-	1,004.00
14	Kikunduku Pri. School	KCB- KIBWEZI	1136847693	13,525.95	21.95
15	Kilungu Pri. School	KCB- KIBWEZI	1240896204	-	632.15
16	Kalimani Pri. School	KCB- KIBWEZI	1226177646	274.50	1,034.50
17	Tisya Pri. School	KCB- KIBWEZI	1210449153	41,274.50	39,708.50
18	Nzouni Pri. School	KCB- KIBWEZI	1164663356	(2,235.00)	416,317.50
19	Machinery Pri. School	KCB- KIBWEZI	1181489822	690.00	2,000,590.00
20	Nzambani Pri. School	KCB- KIBWEZI	1122531915	2,558.00	802,458.00
21	Nthunguni Pri. School	KCB- KIBWEZI	1203978189	825.50	825.50
22	Mbotela Pri. School	KCB- KIBWEZI	1160141940	5,298.05	1,005,298.05
23	Maikuu Pri. School	KCB- KIBWEZI	1147919291	930.00	1,600,930.00
24	Kambu Pri. School	KCB- KIBWEZI	1258136899	-	800,200.00
25	Nguuni Pri. School	KCB- KIBWEZI	1148420622	3,051.10	1,202,751.10
26	Muthingiini Pri. School	KCB- KIBWEZI	1257866788	-	1,200,000.00
27	Muthungue Pri. School	KCB- KIBWEZI	1176633406	1,671.35	1,671.35
28	Masimbani Pri. School	KCB- KIBWEZI	1148503870	1,265.65	1,165.65
29	Yikitaa Pri. School	KCB- KIBWEZI	1206932503	180,724.50	478.50
30	Ulilinsi Pri. School	KCB- KIBWEZI	1135409099	446.95	346.95
31	Kambili Pri. School	KCB- KIBWEZI	1260073874	-	-
32	Maikuu Sec. school	KCB- KIBWEZI	1179514319	1,259.60	1,139.60
33	Kithyululu Sec. School	KCB- KIBWEZI	1131902092	1,300.00	1,054.00
34	Kiuani Sec. School	KCB- KIBWEZI	1132440106	1,870.00	2,260.50
35	Cannan Sec. School	KCB- KIBWEZI	1171453507	2,819.85	2,753.85
36	Kiundwani Girls Sec.	KCB- KIBWEZI	1137122064	125.35	9,885.35

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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For the year ended June 30, 2019 (Kshs'000)

	School				
37	Usalama Sec. School	KCB- KIBWEZI	1132589630	1,630.30	1,164.30
38	Mwitasyano Sec. School	KCB- KIBWEZI	1132453534	1,219.70	1,219.70
39	Kitengei Sec. School	KCB- KIBWEZI	1118573870	3,051.00	3,051.00
40	Misani Pri. School	KCB- KIBWEZI	1209008548	25,870.00	25,870.00
41	Nzavoni pri. School	KCB- KIBWEZI	1122485662	1,003,895.20	169.70
42	Mukanda Pri. School	KCB- KIBWEZI	1135495823	3,000,909.50	1,379.50
43	Nzoila Pri. School	KCB- KIBWEZI	1136975551	170,526.00	896.00
44	Kitheini Pri. School	KCB- KIBWEZI	1179279832	3,000,334.50	2,491.00
45	Yimbuvu Pri. School	KCB- KIBWEZI	1208740725	2,499.00	2,499.00
46	Nguluni Pri. School	KCB- KIBWEZI	1126597538	750.65	464.65
	sub-total			7,492,465.55	9,541,679.70
47	Kiambani Pri. School	SIDIAN - KIBWEZI	1027150-03- 4474	Dormant since 2017	Dormant since 2017
48	Kilungu Pri. School	SIDIAN - KIBWEZI	1027150-03- 0751	347.5	347.50
49	Kwa Malai Pri. School	SIDIAN - KIBWEZI	1027150-04- 0089	0	1,200,000.00
50	Muthingiini Sec. School	SIDIAN - KIBWEZI	1027030-00- 0237	0	(2,719.13)
	sub-total				1,197,628.37
	Total				10,739,308.07

Confirmed by:

Samuel Mutisya B.
FAM NG-KIBWEZI EAST



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1					
2.					
3.					

Certificate for the 2017/18 Audit Not Received.