

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 27 FEB 2025	DAY: Thursday
TABLED BY: Hon. Naoms Waga MP Deputy Majority Party Whip	OF
CLERK-AT-THE-TABLE: A. Shibuko	

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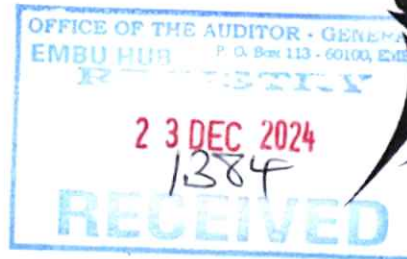
REPORT

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
MBEERE SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
MBERE SOUTH CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th June 2024

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

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

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***National Government Constituencies Development Fund (NGCDF)
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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

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Functions of NG-CDF Committee

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

(b) Key Management

The NG-CDF Mbeere South Constituency's day-to-day management is under the following key organs:

- i. National Government 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 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	John Mwangi Chege
2.	National Sub-County Accountant	Nicholus Nyaga
3.	Chairman NGCDFC	John Muriuki Machuke
4.	Member NGCDFC	Bedan Kabuti

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Mbeere South Constituency Headquarters

P.O. Box 17
Kiritiri,
Mbeere South Ngcdf Office/House/Plaza
Along Embu Kiritiri Road
Embu, Kenya

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(f) NGCDF Mbeere South Constituency Contacts

Telephone: (254)722244776

E-mail: mbeeresouthscdf@gmail.com

Website: www.mbeeresouthcdf.go.ke

(g) NGCDF Mbeere South Constituency Bankers

1. Bank A. A/c Number 01007030000803 (Operations Account).

Branch: Embu branch

P.O BOX 17- 60113

Embu Kenya

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

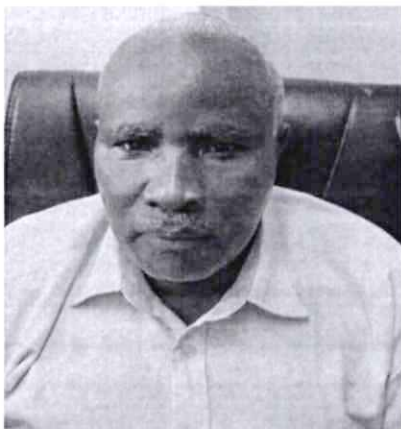
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDFC Chairman's Report



**John Muriuki Machuke – Chairperson
Mbeere South Constituency NG-CDFC**

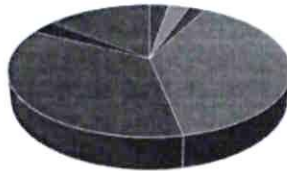
Mbeere South is a Constituency in Kenya Located within Embu County. It is one of the four Constituencies in the County. The Constituency has five wards namely: Mavuria, Mbeti South, Makima, Mwea and Kiambere, The people of Mbeere South are determined to participate effectively in domesticating objectives and vision of Mbeere south development. The Constituents now have power to implement the formulation and Implementation of development programmes in the Constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness Transparency, Openness and Accountability.

The Mbeere South National Government Constituency Development Fund has had a successful year other than for a few challenges here and there. The organization was able to receive Kshs 190,925,428 as funding from the board during the financial year. Together with the balance brought forward of kshs. 56,758,340. The organization had an actual utilization totalling to Kshs. 150,010,036 which is a 50% utilization rate. Specifically, compensation of employees amounted to Kshs. 3,490,560; use of goods and services amounted to Kshs. 6,647,158; while Ksh. 4,614,931 was committee expenses, other grants and transfers amounted to Kshs. 57,637,663 and kshs 70,612,975 respectively. As compared to the final budget, however, the utilization rate was 50% which is due to the funds that have not been received from the board and funds which were received late as the financial year came to an end.

Below is a pie chart detailing final budget per sector,

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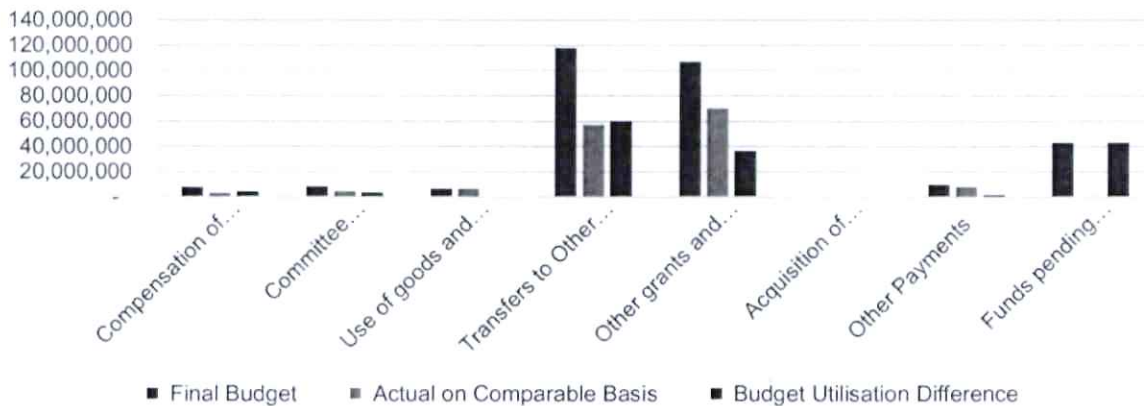
FINAL BUDGET



- Compensation of Employees
- Use of goods and services
- Other grants and transfers
- Other Payments
- Committee expenses
- Transfers to Other Government Units
- Acquisition of Assets
- Funds pending approval

Below is a chart detailing the performance of financial year 2023/2024 per sector.

BUDGET VS ACTUAL UTILIZATION



As per the above graph other grants and transfers which included; bursary to secondary schools, bursary to tertiary institutions, bursary to special schools, security projects and emergency projects had the highest final budget, followed by transfers to other government units. Other payments had the lowest share in the final budget. During the financial year the constituency utilised more funds received on other grants and transfers especially bursary programmes to secondary, special and tertiary institutions as depicted in the graph above. Other expenditures during the financial year included; transfer to other government units, use of goods and services, compensation of employees. The utilization difference was very high for the transfer to other government units, followed

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by other grants and transfers due to the funds not disbursed to the constituency at the end of financial year. The utilization difference for the compensation of employees was lowest as depicted from the graph since the constituency had received most of the funds from the board.

Key achievements

Mbeere South NG-CDF made a tremendous effort in ensuring needy students remain in schools by offering Bursaries totaling Ksh: 56,771,223. There were also a remarkable progress in alleviating the perennial water shortage providing tanks to schools.

IMPACT:

The project has improved the overall wellbeing of students and academic performance.

EMERGING ISSUES

With the Introduction of Competence Based Curriculum there is increased Demand for more classes and laboratories in all the schools. With the limited funds we request that the national treasury should set aside some more funds to do the necessary infrastructure.

With late approval of the projects, on utilization of MIS system as an office we were unable to utilize the system to its maximum.

CHALLENGES

Some of the Challenges that Mbeere South NG-CDFC is facing are:

- Delay in Disbursement of funds - There has been a challenge when it comes to disbursement of funds hence resulting to delay on project implementation
- Poor Infrastructure – In Mbeere south constituency most of our roads are in poor state hence making it hard when it comes to implementation of projects

SOLUTIONS

As soon as the code list is approved funds should be disbursed immediately so that the projects are implemented on time. With that the value for money shall be realized.

One the code list is approved and funds transferred to the constituency your team should work on updating the MIS system for maximum utilization of mechanisms put in place.

.....
Name: John Muriuki Machuke
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of Mbeere South Constituency 2023-2027 plan are to:
 The strategic objectives and the strategies to be pursued will be at the core of the constituency's functions over the next 5 years. The strategic matrix is presented in the table below.

Key Result Area	Strategic Objective	Strategies
Improved Access to education services	1.1 To improve education/school infrastructure and facilities	Put up school infrastructures; Equipping of schools; Rehabilitation of school infrastructure
	1.2 To Increase support of the needy students	Financial support to bright and the needy students; Support schools activities
Youth Skills development	2.1 To enhance youth skill development	Support youth empowerment centers; Fund youth initiatives;
	2.2 To equip youth with working skills	Train youth on life support skills;
Peaceful and secure constituency	3.1 To enhance area security	Put up new security infrastructure; refurbish and equip chiefs' administration offices

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.....
Name: John Muriuki Machuke
Chairman NGCDF Committee

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Improved environment	4.1 To enhance environmental protection	Collaboration with environmental conservation stakeholders; Increase number of trees in the constituency
Accessible roads	5.1 To improve the condition of roads in the constituency	Roads upgrading through KURRA and county government
Institutional strengthening	7.1 To improve human working capacity	Staff and CDFCs training; Project management
Key Result Area	Strategic Objective	Strategies
		Committees (PMCs) training; Provision of adequate office equipment and working tools
	To improve resource mobilization	Efficient and effective utilization of resources; Collaboration with other development partners; and creating other financial sources

Progress on attainment of Strategic development objectives

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

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	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number o bursary's beneficiaries at all levels	In FY 2023/24 - Mbeere South did tremendous work in terms of construction and renovation of classrooms within Mbeere south constituency. In FY 2023/2024 through Bursary fund, we supported over 4,500 students in secondary schools and 1,400 students in tertiary institutions.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Mbeere South NG-CDF was able to construct Assistant Chief office in the financial year 2023-2024

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Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Sufficient water supply	Tanks supplied in different schools	19 projects relating to environment activities.
Youth & Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	There was no Youth and sports activity in Mbeere South In Financial Year 2023/2024 given that the sports kit had been devolved to county level.
Emergency	Improve the mechanism used in handling disasters	Reduce loss of lives and properties	No emergency occurrence in the constituency	In the F/Y 2023-2024 Mbeere south did 15 projects relating to emergency to primary schools and 2 projects for secondary schools

5. Governance Statement

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - (a) The national government official responsible for co-ordination of national government functions;
 - (b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
 - (c) Two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
 - (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - (e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - (g) One member co-opted by the Board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

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(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Appointment of NG-CDFC

In accordance with section 43 sub sections (1),(2) of the National Government Constituencies Development Fund act, Mbeere South NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

Vetting of the submitted application letters was done critically by a select committee which was created for the purpose. Successful applicants were thereafter contacted for an interview session which was scheduled at a later date.

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The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager.

S/N	Name	Category representation
1.	John Machuke	Male (Adult)
2.	Martin Njoroge	Male (Youth)
3.	Caroline Wanjiru	Female (Adult)
4.	Beth melody Mwende	Female (Youth)

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment
1.	Elisheba Mbandi	Physical – Hand and feet impairment

Nominee of the constituency Office

S/N	Name	Category
1	Bedan Kabuti	Male representative
2	Agnes Musiawa	Female Representative

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

S/N	Name	Gender
1.	Jeremiah Nyaga Munyi	Male

The selected members were gazetted on 16th December 2022 in gazette notice number **Vol. CXXIV—No. 276**. Handing over from the previous committee was then smoothly done between the outgoing committee and the newly gazetted committee overseen by the Fund Account Manager and the Deputy County Commissioner. A comprehensive hand over

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report was then prepared by the Fund Account Manager on behalf of the outgoing committee.

The first meeting was held on 6th July 2022 which was chaired by the DCC and the members were able to choose their office bearers.

Removal of a committee member.

(1) A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

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

(2) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

(3) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member. In Mbeere South NG-CDF, There was no committee who was removed under the above reasons.

The NG-CDF Committee roles are as follows

1. Participate in ward meetings, collect data on projects and Consider projects submitted from various wards in accordance with the Act, approve for funding those projects, make the project proposal to be submitted to the NG-CDF Board

2. Ensure timely and efficient disbursement of funds to projects.
3. Ensure efficient management of the Fund.
4. Co-ordinate the implementation of projects
5. Receive and address complaints that may arise within the constituency
6. Encourage best practices in the implementation of projects.
7. Employ NG-CDF Staff
8. Perform such other duties as the Board may deem necessary from time to time for the proper management of the Fund.

Induction, and training of NG-CDFC Members

The training of the New NG-CDFC members is coordinated by the region office through the regional coordinator and the fund's manager. The facilitators are from different departments of the NG-CDF Board and other experts from other ministries

The objectives of training NG-CDF Committee are a

1. To carry out training of all the NG-CDF committee members
2. To impart knowledge to the participants who in turn will execute the NG-CDF mandate on behalf of the board.
3. To ensure smooth running of the NG-CDF offices across the Nairobi Region.

Expectations from NG-CDF Committee

- To see changes in the constituencies i.e. transformation of operations at the constituencies.
- To exchange of ideas with members from other constituencies.
- To understand the roles of the NG-CDF Committee.
- To learn and understand the procurement process.
- To get a clarification on the legal status of NG-CDF.
- To find out how people living with Disability helped.
- Share best practices for bench-marking purposes.

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NO OF MEETINGS HELD

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In the financial year, Mbeere South NGCDFC minutes held were 24 in number as per the regulations on the National Government Constituencies Development Fund Act

Committee meetings attendance register 2023/2024

N o	Committee Member	July	Aug	Sept	Oct	Nov	De c	Jan	Feb	Mar	Ap r	Ma y	Jun
1.	John Machuke	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
2.	Bedan Muriuki	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
3.	Jeremiah Nyaga	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
4.	Martin Ngugi	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
5.	Caroline Wanjiru	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
6.	Agnes Musiwawa	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	○ ○	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
7.	Elisheba Mbandi	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
8.	George Omolo	✓ ✓	✓ ✓	○	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓

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9.	Bethmelody	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Mwende	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Note

- ✓ Means one meeting in a month.
- Means no meeting attended

Ethics & Conduct

Members of NG-CDFC are required to observe the following ethical issues

- i. Confidentiality - the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity – NG-CDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership – NG-CDFC members should promote leadership in the constituency.

During the financial year 2023/2024 members of NGCDFC Mbeere South adhered to the stipulated ethical issues

Members’ remuneration

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

In this financial year the NG-CDFC members adhered to the cabinet secretary’s circular on members sitting and field allowances.

Disclose policy on conflict of Interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded

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in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NG-CDFC Mbeere South contravened conflict of interest policy.

Risk Management

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

Some of the risk mitigation strategies that NG-CDFC Mbeere south has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. Education and Training:** Mbeere South Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.

- b. Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF

has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

Mbeere South Environment Sustainability guidelines have been developed to; Ensure that the Mbeere South NGCDF establishes systems of environmental impact assessment, environmental audit, monitoring and reporting of the environmental activities undertaken at the Constituency levels. Ensure that the Constituencies continue to priorities and improve environmental sustainability projects.

Encourage Community participation in identification, protection and conservation of environment. Improve on planning and utilisation of allocation for environmental sustainability funds in all constituencies. Ensure proper mechanisms of monitoring and reporting of the environmental activities

In this, Mbeere South NG-CDF has prioritized in supplying of water tanks and water harvesting in the constituency different Schools of which there is conservation of clean water to be used in schools. In Mbeere South, we have undertaken in construction of Assistant chiefs' offices, e.g. Mbita Assistant Chief's Office with these security project there is enough security in the constituency which helps in the control of drug use and abuse.

3. Employee welfare

We invest in providing the best working environment for our employees. Mbeere south constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the

Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Mbeere South Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

.....
Name: John Mwangi Chege

Fund Account Manager.

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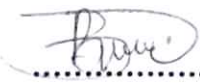
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for 
.....
Name: John Mwangi Chege

Fund Account Manager.

7. Statement of Management Responsibilities

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

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

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

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The Accounting Officer in charge of the NGCDF Mbeere South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mbeere South Constituency financial statements were approved and signed by the Accounting Officer on _____ 2024.

.....
Name: John Muriuki Machuke
Chairman – NGCDF Committee

.....
Name: John Mwangi Chege
Fund Account Manager

National Government Constituencies Development Fund (NGCDF)
Mbeere South Constituency
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The Accounting Officer in charge of the NGCDF Mbeere South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mbeere South Constituency financial statements were approved and signed by the Accounting Officer on _____ 2024.

.....


Name: John Muriuki Machuke
Chairman – NGCDF Committee

for


Name: John Mwangi Chege
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MBEERE SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Mbeere South Constituency set out on pages 1

to 70, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information and do not comply 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Mbeere South Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015.

Basis for Adverse Opinion

1. Inaccuracies of the Financial Statements

Review of the financial statements revealed the following;

- i. Other important disclosures reflected comparative balances which differ with the corresponding balances disclosed in the prior year audited financial statements as detailed below;

Components	Comparative balance as per 2023/2024 financial statements (Kshs.)	Balance as per 2022/2023 audited financial statements (Kshs.)	Variiances (Kshs.)
19.3: Unutilized Funds			
Committee expense	3,386,318	589,183	2,797,135
Use of goods and services	988,449	1,787,978	799,529
Amounts due to other Government entities	61,607,417	46,107,417	15,500,000
Amounts due to other grants and other transfers	34,285,858	30,833,464	3,452,394
Oversight Committee Expenses	-	1,450,000	1,450,000
Other Payments (specify)	9,056,400	28,556,400	19,500,000
19.5: Related Party Transactions			
Committee Members Remuneration: Sitting allowances for committee members during the year	1,038,000	0	1,038,000

- ii. Annex 4 to the financial statements – summary of fixed assets register reflects assets historical cost balance carried forward of Kshs.43,893,673. However, the fixed asset register provided for audit reflected assets balance of Kshs.44,535,053 resulting to an unexplained and unreconciled variance of Kshs.641,380. Further, the assets register did not include two buildings constructed on the land on which the office is located. In addition, valuation reports for the buildings, log books and land title deeds as ownership documents were not provided for audit review. Further, the assets were not tagged for ease of identification and tracking.

In the circumstances, the accuracy and completeness of the financial statement could not be confirmed.

2. Unaccounted for Transfer of Funds

The statement of receipts and payments reflects transfers to other government units amount of Kshs.57,637,663 which includes transfers to primary schools amount of Kshs.39,300,000 as disclosed in Note 7 to the financial statements. Review of project file, ledger and other accountable documents provided for audit revealed that the payments include Kshs.6,000,000 transferred to a primary school Project Management Committee bank account for construction of a dining hall. However, physical project inspection and verification conducted during the month of December, 2024 revealed that no project was completed or ongoing within the school compound.

Further, review of records revealed that the project was not captured in the project implementation status report as having been budgeted and implemented. In addition, a copy of bank statement was not provided to confirm that the funds were still held in the Project management committee bank account.

This was contrary to Article 201(d) of Constitution of Kenya, 2010 which requires that public money shall be used in a prudent and responsible way.

In the circumstances, the accuracy, completeness and regularity of the transfers to primary schools amount of Kshs.39,300,000 could not be confirmed.

3. Unconfirmed Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of amount of Kshs.70,612,975 which includes bursaries to secondary schools and tertiary institutions amounts of Kshs.35,020,843 and Kshs.21,750,380 respectively totaling to Kshs.56,771,223. However, the the list of applicants as well as acknowledgement letters and receipts for bursaries issued to the beneficiaries were not provided for audit review contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy, completeness and value for money in the bursaries amount of Kshs.56,771,223 could not be confirmed.

4. Unsupported Transfers to Other Government Units

The statement of receipts and payments, reflects transfers to other government units amount of Kshs.102,626,991. Review of sampled project files and payment vouchers provided for audit revealed nineteen (19) projects worth Kshs.55,637,663 were not

supported with requisitions from the schools indicating the individual schools needs and projects contrary to Section 27(1) and (2) of the National Government Constituencies Development Fund Act, 2023 which states that the chairperson of the Constituency Committee shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

Further, the Constituency Committee should deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from.

In the circumstances, the accuracy and completeness of transfers to other government units amount of Kshs.102,626,991 could not be confirmed.

5. Unsupported Project Management Committee (PMC) Bank Balances

The financial statement and as disclosed in Annex 5 to the financial statement reflects project management committee (PMC) account balances totalling Kshs.787,123. However, cashbooks, bank statements, certificate of bank balances and bank reconciliation statements as at 30 June, 2024 were not provided for audit review.

In the circumstances, the accuracy and completeness of project management committee (PMC) account balances totalling Kshs.787,123 could not be confirmed.

6. Unsupported Fuel, Oil and Lubricants

The statement of receipts and payments reflects use of goods and services amount of Kshs.6,647,158 which includes fuel, oils and lubricants amount of Kshs.600,000 as disclosed in Note 6 to the financial statements.

However, Management did not provide accountable documents including fuel register, motor vehicle work tickets, details orders to account for fuel purchased and how it was controlled during the year.

In the circumstances, the accuracy and completeness of fuel, oils and lubricants amount of Kshs.600,000 could not be confirmed.

7. Unsupported Emergency Funds

The statement of receipts and payments reflects other grants and other transfers amount of Kshs.70,612,975 which includes emergency projects amount of Kshs.5,940,000 as disclosed in Note 8 to the financial statements. However, the project file reviewed did not give any details or justification for allocation of emergency funds contrary to section 8(3) of National Government Constituency Development Fund Act 2015 which defines an emergency to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. In

addition, review of payments or project files did not show evidence of any breakdown of the facilities to warrant allocation of emergency funding as envisioned in the Act.

Further, no evidence was provided to confirm that the use of the emergency reserves was reported to the Constituencies Development Fund Board by the committee within thirty (30) days contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

Review of all the project files did not show any evidence to the effect that an Environmental impact assessment was conducted contrary to Section 58(1) and (7) of the Environmental Management and Coordination Act, 1999.

In the circumstances, the accuracy and completeness of emergency projects amount of Kshs.5,940,000 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation final receipts budget and actual on comparable basis of Kshs.315,282,287 and Kshs.247,683,768 respectively resulting to an under-funding of Kshs.67,598,519 or 21% of the budget. Similarly, the Fund spent Kshs.151,162,249 against actual receipts of Kshs.247,683,768 resulting to an under-utilization of Kshs.96,521,519 or 39% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

2. Project Implementation Status

The project implementation status report as at 30 June 2024 provided for audit review indicated that forty-four (44) projects worth Kshs.120,663,357 were budgeted to be implemented during the year under review. However, two (2) projects worth Kshs.2,837,663 were completed, four (4) projects worth Kshs.61,376,634 were ongoing and thirty-eight (38) projects worth Kshs.56,449,060 had not been started as at 30 June, 2024.

In view of the foregoing, the public did not get the expected services equivalent to four (4) projects worth Kshs.61,376,634 that were ongoing and thirty-eight (38) projects worth Kshs.56,449,060 that had not been started as at 30 June, 2024.

My opinion is not modified in respect of these matters.

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. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although the Management has indicated that some issues have been resolved, no report or recommendations from Management and oversight bodies were submitted for verification and clearance.

Other Information

The Management is responsible for the other information set out on page iii to xxiv which comprise of Fund's information and overall performance, statement of performance against the Fund's predetermined objectives, environmental and sustainability reporting and statement of Fund's Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Presentation of the Financial Statements

Review of the financial statement revealed the following anomalies:

The number of committee meetings on page xix reflected financial year 2022/2023 instead of 2023/2024, the approval of the financial statements on page xxviii was not dated and the approval of financial statements on page 1 was not dated as required by the recommended reporting template.

Under the circumstances, Management did not comply with requirements of Public Sector Accounting Standards Board and IPSAS.

2. Failure to Insure Fixed and Moveable Assets

Review of the financial statements under Annex 4 on summary of the fixed asset register revealed various categories of non-current assets valued at historical cost of Kshs.43,893,673 as at 30 June, 2024. However, only one motor vehicle valued at Kshs.7,438,347 had been insured leaving a balance of Kshs.36,455,326 in respect of other assets that had not been insured contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2023 which states that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board.

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

3. Idle Project Management Committee Bank Accounts

The financial statement and as disclosed in Annex 5 to the financial statements reflects Kshs.787,123 in respect to project management committee (PMC) account balances.

Review of accountable documents revealed that one hundred and twenty-five (125) bank accounts with a value of Kshs.153,677 appear idle with no activity being undertaken during the year under review. The unutilized funds have remained in the bank accounts for over the three years there being no activity which was ongoing. Management did not provide satisfactory explanation for the balances held within the bank accounts over three years with no activity ongoing.

This is contrary to Regulation 83(2)(c) of the Public Finance Management (National Government) Regulations 2015 which states that National Treasury shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices which includes avoiding accumulation of idle balances.

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

4. Failure to Open a Deposit Account

Review of the accountable documents revealed that the Mbeere South NG-CDF did not have a deposit account as at the time of audit contrary to Section 12(1) (B) of the National Government Constituency Development Fund Act, 2023 which states that for

the purposes of this Act, each constituency shall maintain one deposit account and one constituency operations account.

In the circumstances, Management was in breach of law.

5. Hiring of Staff More than the Recommended Number

The statement of receipts and payments and as disclosed in Note 4 to the financial statements for the year ended 30 June, 2024 reflects a balance of Kshs.3,490,560 in respect to compensation of employees. Examination of the payroll and other documents revealed that the Fund employed eleven (11) staff members which is more by six (6) staff members allowed by the CDF Circular Ref. CDF Board/Circulars/Vol.1.1/116 dated 24 June, 2013.

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

6. Unutilized Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects a balance of Kshs.57,637,663 in respect to transfers to other Government units which further includes Kshs.39,300,000 relating to transfer to primary schools. Review of the documents revealed that the Constituency Development Fund constructed two (2) classrooms in two Primary Schools at a total cost of Kshs.2,600,000 during the year under review. However, physical inspection conducted revealed that though the projects had been done to completion, they were not in use.

In the circumstances, the public did not get value for money.

7. Dilapidated Learning Facilities

Physical inspection and verification conducted during the month of December, 2024 revealed that a primary school had classrooms that were in were mud-walled, with cracks and tattered iron sheets. The ones that were done on natural stones had roofs that were torn and had physical signs of leaking.

This may be an indication that the Management of the National Government Constituencies Development Fund – Mbeere South Constituency may have not applied funds to promote National Values in accordance with section 3(e) and (f) of the National Government Constituencies Development Fund Act, 2015, which states that the objects of this act are to promote the national values of human dignity, social justice, inclusiveness, equality, human rights, equity, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution; and also to provide for the sustainable development of all parts of the Republic pursuant to Article 10(2) (d) of the Constitution

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

The Management has not developed a risk management policy to guide it on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Regulation 165(1)(a)(b) of the Public Finance Management Act (National Government) Regulations, 2015.

In the circumstances, the Fund may not be prepared to mitigate risks that may face the Fund.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

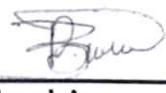
*National Government Constituencies Development Fund (NGCDF)
Mbeere South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	190,925,428	89,209,999
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		190,925,428	89,209,999
PAYMENTS			
Compensation of employees	4	3,490,560	2,987,601
Committee expenses	5	4,614,931	4,543,000
Use of goods and services	6	6,647,158	6,062,735
Transfers to Other Government Units	7	57,637,663	-
Other grants and transfers	8	70,612,975	60,636,238
Acquisition of Assets	9	-	-
Other Payments	10	8,158,962	-
TOTAL PAYMENTS		151,162,249	74,229,575
SURPLUS/DEFICIT		39,763,179	14,980,424

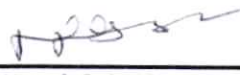
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NG-CDFC on _____ 2024 and signed by:



Fund Account Manager

John Mwangi Chege



National Sub-County
Accountant

Nicholus Nyaga
ICPAK M/No:15407



Chairman NG-CDF
Committee

John Muriuki Machuke

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

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	96,521,519	56,758,340
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		96,521,519	56,758,340
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		96,521,519	56,758,340
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL SSETS		96,521,519	56,758,340
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	56,758,340	41,777,915
Prior year adjustments	16	-	-
Surplus/Defict for the year		39,763,179	14,980,424
NET FINANCIAL POSITION		96,521,519	56,758,340

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

for [Signature]

Fund Account Manager

John Mwangi Chege

[Signature]

National Sub-County
Accountant

Nicholus Nyaga
ICPAK M/No:15407

[Signature]

Chairman NG-CDF
Committee

John Muriuki Machuke

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

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	96,521,519	56,758,340
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		96,521,519	56,758,340
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		96,521,519	56,758,340
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL ASSETS		96,521,519	56,758,340
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	56,758,340	41,777,915
Prior year adjustments	16	-	-
Surplus/Deficit for the year		39,763,179	14,980,424
NET FINANCIAL POSITION		96,521,519	56,758,340

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NGCDF on _____ 2024 and signed by:

Fund Account Manager

John Mwangi Chege

National Sub-County
Accountant

Nicholus Nyaga
ICPAK M/No:15407

Chairman NG-CDF
Committee

John Muriuki Machuke

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

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

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	190,925,428	89,209,999
Other Receipts	3	-	-
Total Receipts		190,925,428	89,209,999
Payments			
Compensation of Employees	4	3,490,560	2,987,601
Committee Expenses	5	4,614,931	4,543,000
Use of Goods and Services	6	6,647,158	6,062,735
Transfers to Other Government Units	7	57,637,663	-
Other Grants and Transfers	8	70,612,975	60,636,238
Other Payments	10	8,158,962	-
Total Payments		151,162,249	74,229,575
Total Receipts Less Total Payments		39,763,179	14,980,424
Adjusted For:			
Prior Year Adjustments	16		
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		
Net Cash Flow from Operating Activities		39,763,179	14,980,424
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9		
Net Cash Flows from Investing Activities			
Net Increase in Cash & Cash Equivalents		39,763,179	14,980,424
Cash & Cash Equivalent at Start of the Year	11	56,758,340	41,777,915
Cash & Cash Equivalent at End of the Year	11	96,521,519	56,758,340

National Government Constituencies Development Fund (NGCDF)
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12. Summary Statement of Appropriation for The Year Ended 30th June 2024

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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	188,536,343	56,758,340	69,987,604	315,282,287	247,683,768	67,598,519	78.6%
Proceeds from Sale of Assets	-	-	-	-	-	-	
Other Receipts				-	-	-	
TOTAL RECEIPTS	188,536,343	56,758,340	69,987,604	315,282,287	247,683,768	67,598,519	78.6%
PAYMENTS							
Compensation of Employees	5,082,838	2,827,399	-	7,910,237	3,490,560	4,419,677	44.1%
Committee expenses	5,040,681	3,496,320	-	8,537,001	4,614,931	3,922,070	54.1%
Use of goods and services	5,659,044	988,449	-	6,647,493	6,647,158	334	100.0%
Transfers to Other Government Units	56,361,256	-	61,607,417	117,968,673	57,637,663	60,331,010	48.9%
Other grants and transfers	72,706,203	34,285,858	-	106,992,060	70,612,975	36,379,085	66.0%
Acquisition of Assets	-	169,102	-	169,102	-	169,102	0.0%
Other Payments	825,467	14,676,213	8,380,187	23,881,867	8,158,962	15,722,906	34.2%
Funds pending approval	42,860,854	315,000	-	43,175,854	-	43,175,854	0.0%
TOTAL	188,536,343	56,758,340	69,987,604	315,282,287	151,162,249	164,120,038	47.9%

**National Government Constituencies Development Fund (NGCDF)
Mbeere South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024
Explanatory Notes.**

- I. Compensation of employees was at 44% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- II. Committee expenses 55% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- III. Transfers to Other Government Units 49% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- IV. Other grants and transfers 83% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	164,120,038
Less undisbursed funds receivable from the Board as at 30th June 2024	67,598,519
	96,521,519
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30th June 2024	96,521,519

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

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,082,838	2,827,399n		7,910,237	3,490,560	4,419,677
1.2 Committee allowances	1,340,681	339,555		1,680,236	1,248,000	432,236
1.3 Use of goods and services	4,098,190	518,0930		4,616,283	4,616,283	-
Sub-total	10,521,709	3,685,047	-	14,206,755	9,354,842	4,851,913
2.0 Monitoring and evaluation						
2.1 Capacity building	1,800,000	1,897,137		3,697,137	207,931	3,489,206
2.2 Committee allowances	1,900,000	249,628		2,149,628	2,149,000	628
2.3 Use of goods and services	1,560,854	470,356		2,031,210	2,030,876	334
Sub-total	5,260,854	2,617,121	-	7,877,975	4,387,807	3,490,168
3.0 Constituency Oversight Committee (Itemize as per budget)						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Accommodation Expenses	-	200,000	-	200,000	200,000	-
Domestic Travel	-	100,000	-	100,000	100,000	-
Training	-	50,000	-	50,000	50,000	-
NG-CDFC Allowances	-	300,000	-	300,000	300,000	-
Other Committee Expenses	-	260,000	-	260,000	260,000	-
Catering Services	-	100,000	-	100,000	100,000	-
Sub-total	-	1,010,000		1,010,000	1,010,000	-
4.0 Emergency						
kamukunga Primary School	-	-		-	300,000	-
Gikondi Primary School	-	-		-	300,000	-
Aic Wango Primary School	-	-		-	300,000	-
Rianjeru Primary School	-	-		-	300,000	-
Ntharawe Primary School	-	-		-	300,000	-
Kiambere Primary School	-	-		-	300,000	-
Marimari Primary School	-	-		-	300,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St Joseph Gachuriri Primary	-	-		-	300,000	-
Rianguu Primary School	-	-		-	300,000	-
Gwakariga Primary School	-	-		-	400,000	-
Irari Primary School	-	-		-	400,000	-
Mutus Primary School	-	-		-	350,000	-
Mayori Primary School	-	-		-	400,000	-
Gwakariga Primary School	-	-		-	400,000	-
Kiambere Primary School	-	-		-	690,000	-
4.2 Secondary Schools						
Wachoro Secondary School	-	-		-	300,000	-
Muthobare Secondary School	-	-		-	300,000	-
4.3 Tertiary institutions						
4.4 Security projects						
Sub-total	9,229,569	7,258,353	-	16,487,922	5,940,000	10,547,922
5.0 Bursary and Social Security						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.1 Primary Schools	-	-		-		-
5.2 Secondary Schools	37,376,634	346,454		37,723,087	35,020,843	2,702,244
5.3 Tertiary Institutions	20,000,000	13,703,999		33,703,999	21,750,380	11,953,619
5.4 Universities	3,500,000	2,000,000		5,500,000	-	5,500,000
5.5 Bursary to special Categories	500,000	960,000		1,460,000	-	1,460,000
5.6 Secondary Schools	-	2,000,000		2,000,000		2,000,000
Sub-total	61,376,634	19,010,453	-	80,387,086	56,771,223	23,615,863
6.0 Sports						
6.1 SPORTS	-	2,901,752		2,901,752	2,901,752	-
Sub-total	-	2,901,752	-	2,901,752	2,901,752	-
7.0 Environment						
KIAMBERE PRIMARY SCHOOL	-	85,500		85,500	85,500	-
KIRURIRI PRIMARY SCHOOL	-	97,780		97,780	97,780	-
KARIARI PRIMARY SCHOOL	-	90,000		90,000	90,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KAMUNYANGE PRIMARY SCHOOL	-	122,225		122,225	122,225	-
UNGUNI PRIMARY SCHOOL	-	72,000		72,000	72,000	-
KANUNGI PRIMARY SCHOOL	-	135,000		135,000	135,000	-
KAMWIMBI PRIMARY SCHOOL	-	135,000		135,000	135,000	-
Mathigameru primary school	-	73,335		73,335	73,335	-
IRABANI PRIMARY SCHOOL	-	122,225		122,225	122,225	-
GATURURI PRIMARY SCHOOL	-	122,225		122,225	122,225	-
Kanothi primary school	-	122,225		122,225	122,225	-
KARUIRO PRIMARY SCHOOL	-	97,780		97,780	97,780	-
KIAMUKUYU PRIMARY SCHOOL	-	90,000		90,000	90,000	-
Kerwa primary school	-	90,000		90,000	90,000	-

National Government Constituencies Development Fund (NGCDF)
Mbeere South Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NGECA PRIMARY SCHOOL	-	97,780		97,780	97,780	-
Irari Primary School	-	135,000		135,000	135,000	-
MAKAWANI PRIMARY SCHOOL	-	91,945		91,945	91,945	-
KINYAGA PRIMARY SCHOOL	-	122,200		122,200	122,200	-
Gwakariga Secondary School	-	97,780		97,780	97,780	-
Sub-total	-	2,000,000	-	2,000,000	2,000,000	-
8.0 Primary Schools Projects (List all the Projects)						
Gatete Primary School	-		1,300,000	1,300,000	1,300,000	-
Gatumbiri Primary School	-		2,900,000	2,900,000	2,900,000	-
Ikomenie Primary School	-		2,600,000	2,600,000	2,600,000	-
Irabari Primary School	-		5,000,000	5,000,000	5,000,000	-
Irari Primary School	-		5,000,000	5,000,000	5,000,000	-
Iriaitune Primary School	-		1,300,000	1,300,000	1,300,000	-
JJM Nyaga Primary School	-		1,300,000	1,300,000	1,300,000	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamaunju Primary School	-		1,300,000	1,300,000	1,300,000	-
Kanothi Primary School	-		5,000,000	5,000,000	5,000,000	-
Kikumini Primary School	-		1,300,000	1,300,000	1,300,000	-
Makawani Primary School	-		1,300,000	1,300,000	1,300,000	-
Kathuri pri school	-		300,000	300,000	-	300,000
Ngiiori pri school	-		300,000	300,000	-	300,000
Mutus Primary School	-		150,000	150,000	-	150,000
Nyangwa Primary School	-		1,579	1,579	-	1,579
Wango Primary School	-		750,000	750,000	-	750,000
Gwakarigu primary	-		750,000	750,000	-	750,000
CIORIDAGWA PRIMARY SCHOOL	-		150,000	150,000	150,000	-
GIKIIRO PRIMARY SCHOOL	-		150,000	150,000	150,000	-
GWAKARIGO PRIMARY SCHOOL	-		150,000	150,000	150,000	-
KANINWATHIGA PRIMARY SCHOOL	-		150,000	150,000	150,000	-
RUGAKORI PRIMARY SCHOOL	-		150,000	150,000	150,000	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KANYONGA PRIMARY SCHOOL	-		150,000	150,000	150,000	-
NGECA PRIMARY SCHOOL	-		150,000	150,000	150,000	-
UNYUANI PRIMARY SCHOOL	-		150,000	150,000	150,000	-
MAKAWANI PRIMARY SCHOOL	-		150,000	150,000	150,000	-
GITUNGATI PRIMARY SCHOOL	-		150,000	150,000	150,000	-
NGIORI PRIMARY SCHOOL	-		150,000	150,000	150,000	-
ST JOSEPH GACURIRI PRIMARY SCHOOL	-		150,000	150,000	150,000	-
NGENGE PRIMARY SCHOOL	-		150,000	150,000	150,000	-
MUTHITHU PRIMARY SCHOOL	-		50,000	50,000	50,000	-
Gitungati Primary School	600,000	-		600,000	-	600,000
Gitungati Primary School	160,000	-		160,000	-	160,000
Igumori Primary School	1,000,000	-		1,000,000	-	1,000,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamaunju Primary School	600,000	-		600,000	-	600,000
Kamunyang Primary School	1,000,000			1,000,000	-	1,000,000
Kariguri Primary School	974,527	-		974,527	-	974,527
Kiambere Primary School	500,000	-		500,000	-	500,000
Kiambere Primary School	200,000	-		200,000	-	200,000
Muthithu Primary School	160,000	-		160,000	-	160,000
Ngiori Primary School	160,000	-		160,000	-	160,000
Rugogwe Primary School	160,000	-		160,000	-	160,000
Rwethe Primary School	500,000	-		500,000	-	500,000
Unguni Primary School	160,000	-		160,000	-	160,000
Machang'a Primary School	1,300,000	-		1,300,000	-	1,300,000
St. Mathew Gatete Primary	1,300,000	-		1,300,000	-	1,300,000
Rianjeru Primary School	1,300,000	-		1,300,000	-	1,300,000
Munyori Primary School	1,300,000	-		1,300,000	-	1,300,000
Makawani Primary School	1,300,000	-		1,300,000	-	1,300,000
Karura Primary School	1,300,000	-		1,300,000	-	1,300,000
Gatururi Primary School	1,300,000	-		1,300,000	-	1,300,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kabururi Primary School	1,300,000	-		1,300,000	-	1,300,000
Muraru Primary School	1,474,533	-		1,474,533	-	1,474,533
Kiametho Primary School	1,300,000	-		1,300,000	-	1,300,000
Mayori Primary School	1,300,000	-		1,300,000	-	1,300,000
Kaninwanthiga Primary School	1,300,000	-		1,300,000	-	1,300,000
Rianguu Primary School	1,300,000	-		1,300,000	-	1,300,000
Ntharawe Primary School	4,074,533	-		4,074,533	-	4,074,533
AIC Ndune Primary School	1,300,000	-		1,300,000	-	1,300,000
ACK Kiria Primary School	1,300,000	-		1,300,000	-	1,300,000
Katuanyaga Primary School	1,300,000	-		1,300,000	-	1,300,000
Nyangwa Primary School	1,300,000	-		1,300,000	-	1,300,000
Muthiru Primary School-borehole	-		4,500,000	4,500,000	-	4,500,000
Ntharawe Primary School - Borehole	-		4,500,000	4,500,000	4,500,000	-
Gikiiro Primary School-borehole	-		4,500,000	4,500,000	4,500,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	32,523,593		46,051,579	78,575,172	39,300,000	39,275,172
Sub-total						
9.0 Secondary Schools Projects (List all the Projects)						
Gwakarigu Secondary School	-		1,300,000	1,300,000	1,300,000	-
Kiamuringa Secondary School	-		7,000,000	7,000,000	7,000,000	-
Mashamba Secondary School	-		1,200,000	1,200,000	1,200,000	-
Mutus Secondary School	-		6,000,000	6,000,000	6,000,000	-
Kabuguri Secondary School	5,000,000	-		5,000,000		5,000,000
Kiambere Secondary School	3,000,000	-		3,000,000		3,000,000
Mutuobare Secondary School	3,000,000	-		3,000,000		3,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mbeere South Secondary School Revision Books Project	2,337,663	-		2,337,663	2,337,663	-
Yonder Karwigi Secondary School	10,000,000	-		10,000,000		10,000,000
Gwakarigu Secondary School	500,000	-		500,000	500,000	-
Sub-total	23,837,663		15,500,000	39,337,663	18,337,663	21,000,000
10.0 Tertiary institutions Projects (List all the Projects)				-		
10.1 Youth Empowerment centre	-	55,838		55,838		55,838
Sub-total	-	55,838	-	55,838	-	55,838
11.0 Security Projects	-					
Mariari Assistant Chief Office	-	1,500,000	-	1,500,000	1,500,000	-
Gikiiro Assistant Chief Office	-	1,500,000	-	1,500,000	1,500,000	-
Kirima assistant chief	-	1,000	-	1,000	-	1,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
DCC Mbeere South	-	3,300	-	3,300	-	3,300
Makima ACC office	-	100,000	-	100,000	-	100,000
Gachoka Acc Office	-	11,000	-	11,000	-	11,000
Karaba Deputy County	1,500,000			1,500,000	-	1,500,000
Karitiri Administration Police line	600,000			600,000	-	600,000
Sub-total	2,100,000	3,115,300	-	5,215,300	3,000,000	2,215,300
12.0 Acquisition of assets				-		
Motor Vehicles (including motorbikes)	-	60,517		60,517	-	60,517
Motor Vehicles (including motorbikes)	-	38,585		38,585	-	38,585
Purchase of furniture and equipment	-	70,000		70,000	-	70,000
Sub-total	-	169,102	-	169,102	-	169,102
13.0 Others				-		

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
EURAL ELECTRIFICATION AND RENEWABLE ENERGY CORPORATION	-	14,000,000	5,000,000	19,000,000	5,000,000	14,000,000
Strategic Plan	-	676,213	3380187	4,056,400	3,158,962	897,439
Mbeere South Sub- County Director of Education	825,467			825,467	-	825,467
Sub-total	825,467	14,676,213	8,380,187	23,881,867	8,158,962	15,722,906
Funds pending approval						
Gatete Primary School	50,000			50,000		50,000
Igumori Primary School	50,000			50,000		50,000
Kabururi Primary School	50,000			50,000		50,000
Kanothi Primary School	50,000			50,000		50,000
Kanyonga Primary School	50,000			50,000		50,000
Kiambere Primary School	50,000			50,000		50,000
Kirathe Primary School	50,000			50,000		50,000
Kirima Primary School	50,000			50,000		50,000
Kiritiri Primary School	50,000			50,000		50,000
Kitololoni Primary School	50,000			50,000		50,000
Machanga Primary School	50,000			50,000		50,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Makima Primary School	50,000			50,000		50,000
Muthiru Primary School	50,000			50,000		50,000
Mwanyani Primary School	50,000			50,000		50,000
Ngambari Primary School	50,000			50,000		50,000
Ntharawe Primary School	50,000			50,000		50,000
Nyangwa Primary School	50,000			50,000		50,000
Rianjeru Primary School	50,000			50,000		50,000
Rwethe Primary School	50,000			50,000		50,000
St. Luke Primary School	50,000			50,000		50,000
Gikondi Primary School	1,000,000			1,000,000		1,000,000
Kirathe Primary School	1,000,000			1,000,000		1,000,000
Kanyariri Primary School	1,000,000			1,000,000		1,000,000
Gataka Primary School	4,500,000			4,500,000		4,500,000
Kathuri Primary School	4,500,000			4,500,000		4,500,000
Rugogwe Secondary School	1,000,000			1,000,000		1,000,000
Mbeere South Secondary School water Boozer	12,000,000			12,000,000		12,000,000
Huduma Jitume Digital Centre	3,000,000			3,000,000		3,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mbeti Ward Youth Digital Hub	1,500,000			1,500,000		1,500,000
Mwea Youth Empowerment Centre	760,854			760,854		760,854
Karii Village	5,000,000			5,000,000		5,000,000
Rural Electrification and Renewable Energy Corporation (REREC)	5,000,000			5,000,000		5,000,000
Primary Schools Security Masts Project	1,600,000			1,600,000		1,600,000
AIA	-	315,000		315,000		315,000
Sub-total	42,860,854	315,000	-	43,175,854	-	43,175,854
Total	188,536,343	56,758,340	69,987,604	315,282,287	151,162,249	164,120,038

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for:

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 15th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

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amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE NO.A888961	-	2,209,999
AIE NO.B185181	-	7,000,000
AIE NO. B185718	-	15,000,000
AIE NO.B185460	-	6,000,000
AIE NO B206033	-	5,000,000
AIE NO.B206481	-	12,000,000
AIE NO.B205826	-	12,000,000
AIE NO.B207588	-	15,000,000
AIE NO.B207954	-	15,000,000
AIE NO. B 214367	45,087,603	
AIE NO. B 214647	11,000,000	
AIE NO. B 255146	30,000,000	
AIE NO. B 225376	2,000,000	
AIE NO. B 226144	21,127,911	
AIE NO. B 233811	50,000,000	
AIE NO. B 214838	31,709,914	
TOTAL	190,925,428	89,209,999

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	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		
Others (specify)		
Total		

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received		
Rent		
Receipts from sale of tender documents		315,000
Hire of plant/equipment/facilities		
Unutilized funds from PMCs account		
Other Receipts Not Classified Elsewhere (<i>specify</i>)		
Total	-	315,000

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4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,119,955	2,522,211
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	-	266,910
Employer Contributions Compulsory national social security schemes	300,075	198,480
Employer Contributions Compulsory Housing levy	65,580	
Employer contributions to National Industrial Training Authority	4,950	
Total	3,490,560	2,987,601

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,248,000	1,038,000
Other committee expenses	2,356,931	3,505,000
Sub total	3,604,931	4,543,000
B. Constituency Oversight Committee		
Allowances	310,000	-
Other committee expenses	700,000	-
Sub total	1,010,000	-
Total (A+B)	4,614,931	4,543,000

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6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	266,619	346,129
Communication, supplies and services	507,350	716,150
Domestic travel and subsistence	489,000	160,000
Printing, advertising and information supplies & services	114,840	-
Rentals of produced assets	-	-
Training expenses	1,598,489	800,000
Hospitality supplies and services	-	-
Insurance costs	165,823	279,090
Specialised materials and services	-	-
Office and general supplies and services	2,567,697	3,171,650
Fuel , oil & lubricants	600,000	400,000
Other operating expenses	-	-
Bank Charges	42,433	53,452
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	294,907	136,264
Routine maintenance- other assets	-	-
TOTAL	6,647,158	6,062,735

7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	39,300,000	-
Transfers To Secondary Schools	18,337,663	-
Transfers To Tertiary Institutions	-	-
Total	57,637,663	-

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8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,020,843	33,502,086
Bursary -Tertiary (see attached list)	21,750,380	17,852,400
Bursary- Special Schools	-	-
Bursary- Education support program	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	3,000,000	-
Sports Projects (see attached list)	2,901,752	-
Environment Projects (see attached list)	2,000,000	2,901,752
Emergency Projects (see attached list)	5,940,000	6,380,000
Electricity Projects	-	-
TOTAL	70,612,975	60,636,238

9. Acquisition Of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total		

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10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	8,158,962	-
ICT Hub		
Others (<i>specify</i>)		
Total	8,158,962	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. 01007030000803 (Operation account)</i>	96,521,519	56,758,340
<i>Operation account pending closure (Indicate name & account no.)</i>		
<i>Name of Bank, account No. (Deposit)</i>		
Total	96,521,519	56,758,340
11B: Cash Balances		
Location 1		
Location 2		
Other Locations (<i>Specify</i>)		
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

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12. 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>Total</i>				

13. Retention

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

Retentions aging analysis.

	2023/2024	% of the total Retention	2022/2023	% of the total Retention
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

14. Gratuity

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

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Gratuity aging analysis

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

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	56,758,340	41,777,915
Cash in hand		
Imprest		
Total	56,758,340	41,777,915
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward	56,758,340	41,777,915

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16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)		
Gratuities and Retentions held during the year (B)		
Gratuities and Retentions paid during the Year (C)		
Closing account payables D= A+B-C		
Net changes in accounts payables D-A		

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

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19.3: Unutilized Fund (See Annex 3)

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	4,419,677	2,827,399
Committee expenses	3,812,068	589,183
Use of goods and services	334	1,787,978
Amounts due to other Government entities (see attached list)	60,331,010	46,107,417
Amounts due to other grants and other transfers (see attached list)	36,379,085	30,833,464
Oversight Committee Expenses		1,450,000
Acquisition of assets	169,102	169,102
Others (<i>specify</i>)	1,722,906	28,556,400
Funds pending approval	43,175,854	315,000
Total	150,010,036	112,635,942

19.4: PMC account balances (See Annex 5)

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	787,123	7,622,144
Total	787,123	7,622,144

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,248,000	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	190,925,428	89,209,999
Total	190,925,428	89,209,999

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Administration and Recurrent	4,419,677	2,827,399	Still on progress
1.2 Committee allowances	Administration and Recurrent	432,236	339,555	Still on progress
1.3 Use of goods and services	Administration and Recurrent	-	518,093	Fully utilized
Sub-total		4,851,913	3,685,047	
2.0 Monitoring and evaluation				
2.1 Capacity building	Monitoring and evaluation	3,379,204	1,787,135	Still on progress
2.2 Committee allowances	Monitoring and evaluation	628	249,628	Still on progress
2.3 Use of goods and services	Monitoring and evaluation	334	470,356	Still on progress
Sub-total		3,380,166	2,507,119	
3.0 Constituency Oversight Committee (Itemize as per budget)				
Accommodation Expenses	Accommodation Expenses	-	200,000	Fully utilized
Domestic Travel	Domestic Travel	-	100,000	Fully utilized
Training	Training	-	50,000	Fully utilized

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
NG-CDFC Allowances	NG-CDFC Allowances	-	300,000	Fully utilized
Other Committee Expenses	Other Committee Expenses	-	260,000	Fully utilized
Catering Services	Catering Services	-	100,000	Fully utilized
Sub-total		-	1,010,000	
4.0 Emergency				
4.1 Primary Schools	Emergency	10,547,922	7,258,353	On progress
Sub-total		10,547,922	7,258,353	
5.0 Bursary and Social Security				
5.1 Primary Schools				
5.2 Secondary Schools	Payment of bursary to needy students	2,702,244	346,454	On progress
5.3 Tertiary Institutions	Payment of bursary to needy students	11,953,619	13,703,999	On progress
5.4 Universities	Payment of bursary to needy students	5,500,000	2,000,000	On progress
5.5 Bursary to special Categories	Payment of bursary to needy students	1,460,000	960,000	On progress
5.6 Secondary Schools	Payment of bursary to needy students	2,000,000	2,000,000	On progress
Sub-total		23,615,863	19,010,453	
6.0 Sports		-	-	
6.1 SPORTS	sports	-	2,901,752	utilized
Sub-total		-	2,901,752	
7.0 Environment				

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
KIAMBERE PRIMARY SCHOOL	Environment	-	85,500	Fully transferred to pmc account
KIRURIRI PRIMARY SCHOOL	Environment	-	97,780	Fully transferred to pmc account
KARIARI PRIMARY SCHOOL	Environment	-	90,000	Fully transferred to pmc account
KAMUNYANGE PRIMARY SCHOOL	Environment	-	122,225	Fully transferred to pmc account
UNGUNI PRIMARY SCHOOL	Environment	-	72,000	Fully transferred to pmc account
KANUNGI PRIMARY SCHOOL	Environment	-	135,000	Fully transferred to pmc account
KAMWIMBI PRIMARY SCHOOL	Environment	-	135,000	Fully transferred to pmc account
mathigameru primary school	Environment	-	73,335	Fully transferred to pmc account
IRABANI PRIMARY SCHOOL	Environment	-	122,225	Fully transferred to pmc account
GATURURI PRIMARY SCHOOL	Environment	-	122,225	Fully transferred to pmc account
Kanothi primary school	Environment	-	122,225	Fully transferred to pmc account
KARUIRO PRIMARY SCHOOL	Environment	-	97,780	Fully transferred to pmc account
KIAMUKUYU PRIMARY SCHOOL	Environment	-	90,000	Fully transferred to pmc account
kerwa primary school	Environment	-	90,000	Fully transferred to pmc account

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
NGECA PRIMARY SCHOOL	Environment	-	97,780	Fully transferred to pmc account
Irari Primary School	Environment	-	135,000	Fully transferred to pmc account
MAKAWANI PRIMARY SCHOOL	Environment	-	91,945	Fully transferred to pmc account
KINYAGA PRIMARY SCHOOL	Environment	-	122,200	Fully transferred to pmc account
Gwakarigu Secondary School	Environment	-	97,780	Fully transferred to pmc account
Sub-total		-	2,000,000	
8.0 Primary Schools Projects				
Gatete Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Gatumbiri Primary School	Construction to completion of two Classroom at Ksh 2,400,000 and Purchase of 40 Lockers and 40 Chairs at Ksh 500,000	-	2,900,000	Fully transferred to pmc account
Ikomenie Primary School	Construction to completion of two Classroom at Ksh 2,400,000 and Purchase of 40 Lockers and 20 Chairs at Ksh 200,000	-	2,600,000	Fully transferred to pmc account
Irabari Primary School	Construction to completion of a dining with a capacity of 45 students	-	5,000,000	Fully transferred to pmc account

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Irari Primary School	Construction to completion of a dining with a capacity of 45 students	-	5,000,000	Fully transferred to pmc account
Iriaitune Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
JJM Nyaga Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Kamaunju Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Kanothi Primary School	Construction of classrooms	-	5,000,000	Fully transferred to pmc account
Kikumini Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Makawani Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Kathuri pri school	Construction of classrooms	300,000	300,000	Waiting for funds
Ngiiori pri school	Construction of classrooms	300,000	300,000	Waiting for funds
Mutus Primary School	Construction of classrooms	150,000	150,000	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Nyangwa Primary School	Construction of classrooms	1,579	1,579	Waiting for funds
Wango Primary School	Construction of classrooms	750,000	750,000	Waiting for funds
Gwakarigu primary	Construction of classrooms	750,000	750,000	Waiting for funds
CIORIDAGWA PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Waiting for funds
GIKIRO PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
GWAKARIGO PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
KANINWATHIGA PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
RUGAKORI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at	-	150,000	Fully transferred to pmc account

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Ksh 40,000 and Installation of Gutters at Ksh 10,000			
KANYONGA PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
NGECA PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
UNYUANI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
MAKAWANI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
GITUNGATI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
NGIORI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
ST JOSEPH GACURIRI PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
NGENGE PRIMARY SCHOOL	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 10,000	-	150,000	Fully transferred to pmc account
MUTHITHU PRIMARY SCHOOL	Purchase of One 5,000 Litres water Tank at Ksh 50,000	-	50,000	Fully transferred to pmc account
Gitungati Primary School	Connection and piping of water from Kariguri Primary School to Kamaunju Primary School at distance of 3Km	600,000	-	Waiting for funds
Gitungati Primary School	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 20,000	160,000		Waiting for funds
Igumori Primary School	Renovation to completion of two Classroom by Reroofing, Tiling, Wall	1,000,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	repainting and fixing of Windows and Doors			
Kamaunju Primary School	Connection and piping of water from Kariguri Primary School to Kamaunju Primary School at distance of 3Km	600,000		Waiting for funds
Kamunyange Primary School	Renovation to completion of five roomed Administration Block by Re-roofing, flooring, Repainting, Tiling and partitioning.	1,000,000	-	Waiting for funds
Kariguri Primary School	Connection and piping of water from Kiambere Primary School to Kariguri Primary School at distance of 4Km	974,527	-	Waiting for funds
Kiambere Primary School	Renovation to Completion of one Classroom by Reroofing, Tiling, Wall repainting and Changing of Windows and doors	500,000	-	Waiting for funds
Kiambere Primary School	Connection and piping of water from Kiambere Mixed Secondary School to Kiambere Primary School at distance of 0.5Km	200,000	-	Waiting for funds
Muthithu Primary School	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 20,000	160,000	-	Waiting for funds
Ngiori Primary School	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at	160,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Ksh 40,000 and Installation of Gutters at Ksh 20,000			
Rugogwe Primary School	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 20,000	160,000	-	Waiting for funds
Rwethe Primary School	Renovation to Completion of one Classroom by Reroofing, Tiling, Wall repainting and Changing of Windows and doors	500,000	-	Waiting for funds
Unguni Primary School	Purchase of One 10,000 Litres water Tank at Ksh 100,000 and Construction to completion of water tank base at Ksh 40,000 and Installation of Gutters at Ksh 20,000	160,000	-	Waiting for funds
Machang'a Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
St. Mathew Gatete Primary	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Rianjeru Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Munyori Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Makawani Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Karura Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Gatururi Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Kabururi Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Muraru Primary School	Construction to completion of a classroom @ Ksh 1,200,000 and purchase of 45 Lockers and 45 Chairs @ Ksh 225,000 and installation of gutters at 49,533	1,474,533	-	Waiting for funds
Kiametho Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and	1,300,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Purchase of 20 Lockers and 20 Chairs at Ksh 100,000			
Mayori Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Kaninwanthiga Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Rianguu Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Ntharawe Primary School	Construction of Laboratory of 45 students sitting Capacity phase one : foundation works, walling, Roofing, Benches, Electrical work and painting.	4,074,533	-	Waiting for funds
AIC Ndune Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
ACK Kiria Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Katuanyaga Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and	1,300,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Purchase of 20 Lockers and 20 Chairs at Ksh 100,000			
Nyangwa Primary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	1,300,000	-	Waiting for funds
Muthiru Primary School-borehole	Survey work. Drilling of 200metres Borehole, installing of solar powered submersible pump (Pedrolo 3.0 k.w) and erection of 8metres stand to carry 2 tank each 10,000 litres of water Ksh 4,300,000 and purchase of 2 Tanks 10,000 Litres of water at Ksh 200,000	4,500,000	4,500,000	Waiting for funds
Ntharawe Primary School -Borehole	Survey work. Drilling of 200metres Borehole, installing of solar powered submersible pump (Pedrolo 3.0 k.w) and erection of 8metres stand to carry 2 tank each 10,000 litres of water Ksh 4,300,000 and purchase of 2 Tanks 10,000 Litres of water at Ksh 200,000	-	4,500,000	Fully transferred to pmc account
Gikiitiro Primary School-borehole	Survey work. Drilling of 200metres Borehole, installing of solar powered submersible pump (Pedrolo 3.0 k.w) and erection of 8metres stand to carry 2 tank each 10,000 litres of water Ksh 4,300,000 and purchase of 2 Tanks 10,000 Litres of water at Ksh 200,000	-	4,500,000	Fully transferred to pmc account
Sub-total		39,275,172	46,051,579	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
9.0 Secondary Schools Projects (List all the Projects)				
Gwakarigu Secondary School	Construction to completion of a Classroom at Ksh 1,200,000 and Purchase of 20 Lockers and 20 Chairs at Ksh 100,000	-	1,300,000	Fully transferred to pmc account
Kiamuringa Secondary School	Construction to completion of a Laboratory with a capacity of 45 students	-	7,000,000	Fully transferred to pmc account
Mashamba Secondary School	Construction to completion of a kitchen	-	1,200,000	Fully transferred to pmc account
Mutus Secondary School	Construction to completion of dining hall	-	6,000,000	Fully transferred to pmc account
Kabuguri Secondary School	Construction to completion of a Laboratory with a capacity of 45 students	5,000,000	-	Waiting for funds
Kiambere Secondary School	Construction of Laboratory of 45 Students sitting capacity phase one; foundation works, Walling and roofing.	3,000,000	-	Waiting for funds
Mutuobare Secondary School	Construction of a Dormitory with a capacity of 80 double decker bed phase 1; foundation works, walling and roofing.	3,000,000	-	Waiting for funds
Yonder Karwigi Secondary School	Purchase of a New Isuzu F5R90, 52-Seater Semi Luxury Institution Bus with a Diesel propelled Engine (One off and	10,000,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Sub-total	No Insurance nor asset financing involved) and this within the government negotiated range and such there no extra cost involved	21,000,000	15,500,000	
10.0 Tertiary institutions Projects (List all the Projects)				
10.1 Youth Empowerment centre	Construction	55,838	55,838	Waiting for funds
Sub-total		55,838	55,838	
11.0 Security Projects				
Mariari Assistant Chief Office	Security projects	-	1,500,000	Fully transferred to pmc account
Gikiro Assistant Chief Office	Security projects	-	1,500,000	Fully transferred to pmc account
Kirima assistant chief	Security projects	1,000	1,000	Waiting for funds
DCC Mbeere South	Security projects	3,300	3,300	Waiting for funds
Makima ACC office	Security projects	100,000	100,000	Waiting for funds
Gachoka Acc Office	Security projects	11,000	11,000	Waiting for funds
Karaba Deputy County	Security projects	1,500,000	-	Waiting for funds
Karitiri Administration Police line	Security projects	600,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Sub-total		2,215,300	3,115,300	
12.0 Acquisition of assets				
Motor Vehicles (including motorbikes)	Acquisition of assets	60,517	60,517	Waiting for funds
Motor Vehicles (including motorbikes)	Acquisition of assets	38,585	38,585	Waiting for funds
Purchase of furniture and equipment	Acquisition of assets	70,000	70,000	Waiting for funds
Sub-total		169,102	169,102	
13.0 Others				
EURAL ELECTRIFICATION AND RENEWABLE ENERGY CORPORATION	Purchase and installation of transformer through Rural Electrification and Renewable Energy Corporation (REREC) Matching fund	-	19,000,000	Fully transferred to pmc account
Strategic Plan	Strategic Plan	897,439	676,213	Waiting for funds
Mbeere South Sub-County Director of Education	Renovation to completion of 8 offices by Re-roofing, Tiling, Wall Repainting, Fixing of doors and Windows	825,467	-	Waiting for funds
Sub-total		1,722,906	19,676,213	
Funds pending approval				

**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Gatete Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Igumori Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kabururi Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kanothi Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kanyonga Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kiambere Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kirathe Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Kirima Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kiritiri Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Kitololoni Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Machanga Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Makima Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Muthiru Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Mwanyani Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Ngambari Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Ntharawe Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Nyangwa Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Rianjeru Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Rwethe Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
St. Luke Primary School	Sensitization of Community about Climate Change Mitigation, Including Afforestation,Reafforestation,grassroots Sensitization and Tree Seedlings	50,000	-	Waiting approval from the board
Gikondi Primary School	Purchase of 2 Acres of Land	1,000,000	-	Waiting approval from the board
Kirathe Primary School	Purchase of 2 Acres of Land	1,000,000	-	Waiting approval from the board

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Kanyariri Primary School	Purchase of 2 Acres of Land	1,000,000	-	Waiting approval from the board
Gataka Primary School	Survey work, Drilling of 200metres Borehole, Installing of solar powered submersible pump (Pedrolo 3.0k.w) and erection of 8metres stand to carry 2 tank each 10,000litres of water, and purchase of 2 Tanks	4,500,000	-	Waiting approval from the board
Kathuri Primary School	Survey work, Drilling of 200metres Borehole, Installing of solar powered submersible pump (Pedrolo 3.0k.w) and erection of 8metres stand to carry 2 tank each 10,000litres of water, and purchase of 2 Tanks	4,500,000	-	Waiting approval from the board
Rugogwe Secondary School	Purchase of Two Acres Land	1,000,000	-	Waiting approval from the board
Mbeere South Secondary School water Boozer	Purchase of 20,000litres water boozier	12,000,000	-	Waiting approval from the board
Huduma Jitume Digital Centre	Construction of Huduma Jitume Digital Centre phase One	3,000,000	-	Waiting approval from the board
Mbeti Ward Youth Digital Hub	Construction of Youth Empowerment centre	1,500,000	-	Waiting approval from the board
Mwea Youth Empowerment Centre	Construction of Four Door Toilets and Partitioning of rooms	760,854	-	Waiting approval from the board
Kariri Village	Purchase and installation of transformer through Rural	5,000,000	-	Waiting approval from the board

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
	Electrification and Renewable Energy Corporation (REREC) Matching fund			
Rural Electrification and Renewable Energy Corporation (REREC)	Purchase and installation of transformer at Gachau and maximization of transformers at Gatete, Gataka and Kathuri Area	5,000,000	-	Waiting approval from the board
Primary Schools Security Masts Project	Construction of security masts near Education Institutions to provide lights and reduce insecurity around schools in Kiritiri Area	1,600,000	-	Waiting approval from the board
AIA	Monies collected from sale of tender documents	315,000	315,000	Waiting approval from the board
Sub-total		43,175,854	315,000	
Total		164,120,038	126,745,944	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	2,000,000	-	-	2,000,000
Buildings and structures	28,363,131	-	-	28,363,131
Transport equipment	11,350,907	-	-	11,350,907
Office equipment, furniture and fittings	899,335	-	-	899,335

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Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
ICT Equipment, Software and Other ICT Assets	1,103,000	-	-	1,103,000
Other Machinery and Equipment	177,300	-	-	177,300
Intangible assets	-	-	-	-
Total	43,893,673	-	-	43,893,673

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
ACK Kilia Primary School Pmc	Sidian Bank	1034150026067	3,589	3,589
Aic Beram Gachuriri primary school pmc	Sidian Bank	1007030003258	975	975
CCM ndune Primary School Pmc	Sidian Bank	1007030003968	195	195
Gatumbiri Primary School Pmc	Sidian Bank	1007150014206	1,707	1,708
Gikiiro Primary School	Sidian Bank	1007030003398	195	195
Gikondi Primary School	Sidian Bank	1007030002731	1,294	1,294
Gikuru Primary School Pmc	Sidian Bank	1007030002671	246	246
Irabari Primary school	Sidian Bank	01007030003048	6,005	6,005
Iraitune Primary School Pmc	Sidian Bank	1034030001269	30	30
Iriamurai primary School Pmc	Sidian Bank	1007030002831	7,932	7,932
Kakawa Primary School Pmc	Sidian Bank	1007030003308	535	535
Kakindu Primary school Pmc	Sidian Bank	1007030004016	1,115	1,115
Kamaunju Primary School Pmc	Sidian Bank	1007150013848	2,211	2,211
Kamunyagia primary school Pmc	Sidian Bank	1007030003908	16,974	16,974
Kamunyange Primary School Pmc	Sidian Bank	1007150013678	5	5
Kamutuanjiru primary school Pmc	Sidian Bank	1007030002621	410	410
Kamweli Primary School Pmc	Sidian Bank	1034150024740	2,141	2,141
Kangungi Primary School Pmc	Sidian Bank	1007030002641	250	250

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Kaninwanthiga primary school	Sidian Bank	1007150014796	358	358
Kanthenge Primary School Pmc	Sidian Bank	1007150015074	26,269	26,269
Kanyariri Primary School Pmc	Sidian Bank	1007150014976	1,082	1,082
Karaba Consolata Primary School Pmc	Sidian Bank	1007030003368	22,530	22,530
Kariguri Primary School	Sidian Bank	1007030002721	917	917
Karuku primary School Pmc	Sidian Bank	1007030003448	115	115
Karwiro Primary School Pmc	Sidian Bank	1007030003408	415	415
Kiambere Primary School Pmc	Sidian Bank	1007030003948	45	45
Kiametho Primary School Pmc	Sidian Bank	1007030004036	747	1,000,535
Kiamukuyu Primary School	Sidian Bank	1007030002741	255	255
Kiamuringa Primary School	Sidian Bank	1007030002781	1,722	1,722
Kikulani primary school	Sidian Bank	1007030002911	205	205
Kinyala Primary School Pmc	Sidian Bank	1007030003388	650	650
Kiria St. mark primary school Pmc	Sidian Bank	1007030002761	410	410
Makawani primary school Pmc	Sidian Bank	1034150026117	2,352	2,352
Marimari primary school Pmc	Sidian Bank	1007030002751	7,786	7,786
Mathigameru Primary school	Sidian Bank	1007030002631	1,140	1,140
Maviani primary school pmc	Sidian Bank	1034030001259	229	229
Mayori Primary School Pmc	Sidian Bank	1007150015004	8	8

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Mbita Primary School Pmc	Sidian Bank	1007030003958	325	325
Mburutani Primary School Pmc	Sidian Bank	1007030004066	1,560	1,560
Minuri primary school Pmc	Sidian Bank	1007030003028	1,401	1,401
Muraru Primary school Pmc	Sidian Bank	1007150014876	814	814
Murindi Primary School	Sidian Bank	O1007030002871	854	854
Musingini Primary School Pmc	Sidian Bank	1007030004026	1,277	1,277
Mutugu Primary School Pmc	Sidian Bank	1007150013208	7,212	7,212
Mutuobare Primary School Pmc	Sidian Bank	1007030004006	185	185
Mutus primary school pmc	Sidian Bank	1007030002821	26	26
Mwanyani Primary School	Sidian Bank	1007030002801	1,500	1,500
Namuri primary school Pmc	Sidian Bank	1007030002701	250	250
Ndunguni Primary School Pmc	Sidian Bank	1007030004096	1,560	1,560
Ngangari primary school Pmc	Sidian Bank	1007030002691	410	410
Ngeca primary school Pmc	Sidian Bank	1007030003208	320	320
Ngiori Primary School Pmc	Sidian Bank	1007030004086	845	845
Ikomenie primary school pmc	Sidian Bank	1007030004206	1,000	1,000
Kathuri Primarys school pmc	Sidian Bank	1007030004256	1,115	498,735
Karisa Primarys school pmc	Sidian Bank	1007030004216	4,025	4,025
Kaseveni primary school pmc	Sidian Bank	1007030004266	142	142

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Muthiru primary school pmc	Sidian Bank	1007030004286	1,345	1,345
Mutindwa Primary school pmc	Sidian Bank	1007030004246	2,435	114,305
Ngenge primary school pmc	Sidian Bank	1007030004176	2,538	1,346,848
Rugakori primary school pmc	Sidian Bank	1007150013288	468	259,608
Kiritiri Primary School pmc	Sidian Bank	1007030003098	15,652	64,685
Ciorindagwa primary school pmc	Sidian Bank	1007030004196	2,652	262,272
JJM Nyaga Primary school Pmc	Sidian Bank	1007150014106	2,190	2,190
Kamwimbi Primary school pmc	Sidian Bank	1007030003128	2,514	48,234
Rutumbi primary School Pmc	Sidian Bank	1007030004226	1,116	58,736
Kamurugu primary School pmc	Sidian Bank	1007030004186	235	2,798,855
Karuki primary School pmc	Sidian Bank	1007150013668	952	58,632
Malikini primary school pmc	Sidian Bank	1007030004156	15	15
Njeru Primary school pmc	Sidian Bank	1007030003468	926	926
Nyambori primary School Pmc	Sidian Bank	1007030002711	12,929	12,929
Nyangwa Primary School Pmc	Sidian Bank	1007030003868	683	683
Riakanau Primary School Pmc	Sidian Bank	1007030003198	295	295
Rianguu Primary School Pmc	Sidian Bank	1007030003328	1,120	1,120
Rianjeru Primary School Pmc	Sidian Bank	1007030003358	2,517	2,517
S.A Gategi Primary School Pmc	Sidian Bank	1034150024750	1,643	1,643

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Unyuani primary school Pmc	Sidian Bank	1007030003288	575	575
Urua primary school Pmc	Sidian Bank	1007030002681	1,233	1,233
Wakalia primary school pmc	Sidian Bank	1007030003338	555	555
Yoder Karwigi Primary School Pmc	Sidian Bank	1007150014226	253	253
AIC Ndune Secondary school	Sidian Bank	1007030002991	11,340	11,340
Gacabari Secondary School	Sidian Bank	1007150014886	3,754	3,754
Gataka Secondary School Pmc	Sidian Bank	1007150014366	463	463
Gategi Girls secondary school Pmc	Sidian Bank	1007030003488	325	325
Gikiiro secondary school	Sidian Bank	1007030002941	244	244
Gitaraka Girls Secondary School Pmc	Sidian Bank	1007030003268	799	799
Igumori Secondary School Pmc	Sidian Bank	1007150014956	4,162	4,162
Iriaitune secondary school	Sidian Bank	1007030003058	1,190	1,190
Kabuguri Secondary School Pmc	Sidian Bank	1007030003158	639	639
Kabururi Secondary School Pmc	Sidian Bank	1007150013558	746	746
Kamunyange Secondary School Pmc	Sidian Bank	1007030002651	2,530	2,530
Kamweli Secondary School Pmc	Sidian Bank	1007030002981	715	715
Kanyonga Secondary School Pmc	Sidian Bank	1007150014936	1,474	1,474
Karura secondary school	Sidian Bank	1007030003018	635	635
Kiambere Mixed Secondary School Pmc	Sidian Bank	1007150015034	90	90

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Kiamuringa Secondary School Pmc	Sidian Bank	1007150014656	1,281	1,281
Kirima Secondary School Pmc	Sidian Bank	1007030003348	4,500	4,500
Makima Secondary School Pmc	Sidian Bank	1007030002661	1,450	1,450
Malikini Secondary School pmc	Sidian Bank	1034150024770	4,463	4,463
Mariari Girls Secondary School Pmc	Sidian Bank	1007030003138	6,036	6,036
Mashamba Secondary school Pmc	Sidian Bank	1007150014966	1,268	1,268
Maviani Secondary School Pmc	Sidian Bank	1034150024800	358	358
Mayori Secondary School pmc	Sidian Bank	1007030002601	932	932
Mbita Secondary School Pmc	Sidian Bank	1007150015044	1,792	1,792
Mbondoni Secondary School pmc	Sidian Bank	1007030002951	887	887
Mbonzuki Secondary School Pmc	Sidian Bank	1034150029201	3,556	3,556
Munyori Secondary School Pmc	Sidian Bank	1007150014486	4,293	4,293
Mutus Secondary School Pmc	Sidian Bank	1007150014986	1,038	1,038
Mwanyani secondary school Pmc	Sidian Bank	1007030003998	55	55
Ngenge Secondary School	Sidian Bank	1007150014806	2,015	2,015
Nthingini Secondary School Pmc	Sidian Bank	1034150026087	1,621	1,621
Nyangwa Boys Secondary school Pmc	Sidian Bank	1007030002961	605	605
Nyangwa Girls Secondary School Pmc	Sidian Bank	1007150013348	181	181
Rugogwe Secondary School pmc	Sidian Bank	1007150015014	933	933

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
S.A Gategi Secondary School Pmc	Sidian Bank	1034030001249	3,032	357,032
St. Augustine Mariari Sec School pmc	Sidian Bank	1007150013468	332	332
Wachoro Boys Secondary School Pmc	Sidian Bank	1007030003448	635	635
Kamukunga Primary School	Sidian Bank	1007150013738	735	735
Gacabari Assistant Chief Office Pmc	Sidian Bank	1007030003228	396	396
Gacegethiuri Assistant Chief Office Pmc	Sidian Bank	1007030003178	1,555	1,555
Gachoka Acc Office Pmc	Sidian Bank	1007030002861	730	730
Gategi Assistant Chief Office Pmc	Sidian Bank	1007030003428	1,772	1,772
Gichiche Assistant Chiefs Office	Sidian Bank	1007030002921	255	255
Gichiche Chiefs Office	Sidian Bank	1007030003118	2,036	2,036
Kiamuringa Assistant Chief Office Pmc	Sidian Bank	1007150013658	309	309
Kindaruma Assistant chief	Sidian Bank	1007030002881	813	813
Makima Acc Office Pmc	Sidian Bank	1007150015154	398	398
Mavuria Assistant Chief Office Pmc	Sidian Bank	1007030003318	1,646	1,646
Mbeti South Chiefs Office Pmc	Sidian Bank	1007030003478	6,136	6,136
Mwea Acc Office Pmc	Sidian Bank	1007030003918	708	708
Nyangwa assistant Chief Office Pmc	Sidian Bank	1007150014946	495	495
Makutano Police station pmc	Sidian Bank	1007030004136	356,719	356,719
Mbita assistant Chief Office Pmc	Sidian Bank	1007030004136	34,925	34,925

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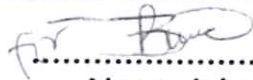
PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
NG-CDF Office Pmc	Sidian Bank	1007150013378	2,316	2,316
Mbeere South Sports Pmc	Sidian Bank	1007150013408	652	652
Primary schools Desks Pmc	Sidian Bank	1007030003148	1,614	1,614
NG-CDF Office Road	Sidian Bank	1007030004286	109,295	109,295
Youth Empowerment Centre Pmc	Sidian Bank	1007030003778	553	553
Total			787,123	7,622,144

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/UER/AUD/NG-CDF-MBEERE SOUTH 2022-2023	Unsupported Use Of Goods And Services Expenditure The statement of receipts and payments reflects amount of kshs: 6, 02,735 in respect to use goods and services, which as disclosed in note to the financial statements, includes kshs: 400,000 in respect of fuel, oil and lubricants.	Fuel drawn by the office vehicle is drawn by detail order	Resolved	
OAG/UER/AUD/NG-CDF-MBEERE SOUTH 2022-2023	Lack of ownership records Annex 4 to the financial statement reflects summary of fixed assets balance of ksh: 44,733,673 which includes an amount of kshs: 2,000,000 in respect of land. However the land title deed was registered on 15 th July 2010 but ownership had not been transferred to the board. In the circumstances the ownership of land amounting to kshs 2,000,000 could not be confirmed	Indeed the land had been registered as 15 th July 2010 and has Mbeere south NGCDF we are in the process of transferring the necessary documents to the board	Not Resolved	31 st December 2024



Name: John Mwangi Chege
Fund Account Manager.