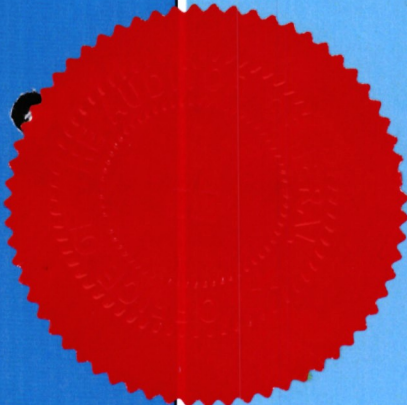
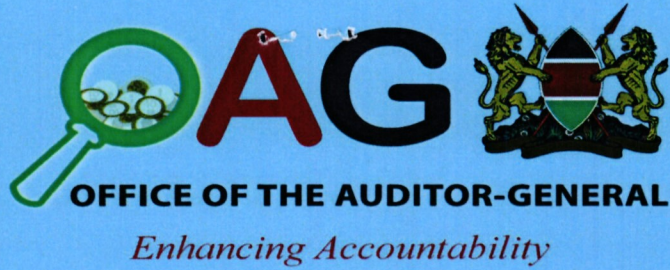


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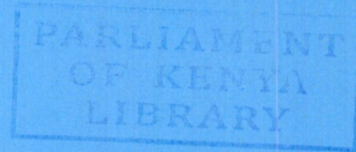


REPORT

OF

THE AUDITOR-GENERAL

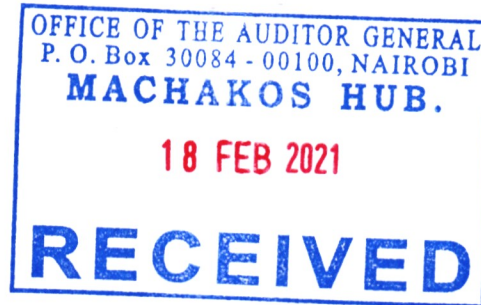
THE NATIONAL ASSEMBLY	
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CLERK-AT THE-TABLE: Benson	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MBOONI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2020

Revised Template 30th June 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
MBOONI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY**

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

(a) Core Values

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

(b) Key Management

The NGCDF MBOONI Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Paul Kimilu
2.	Sub-County Accountant	Jeremiah B. Murumba
3.	Chairman NGCDFC	Joshua Mule Mbondo
4.	Member NGCDFC	Rebecca Wavinya Muli

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MBOONI Constituency Headquarters

P.O. Box 80-90133
NG CDF Building
Next to DCC Residence
Mbumbuni
Makueni County

(f) NGCDF MBOONI Constituency Contacts

Telephone: (254) 715681197
E-mail: cdfMbooni@ngcdf.go.ke

(g) NGCDF MBOONI Constituency Bankers

Equity Bank Ltd
Wote Branch
Account Number: 06702262509102

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

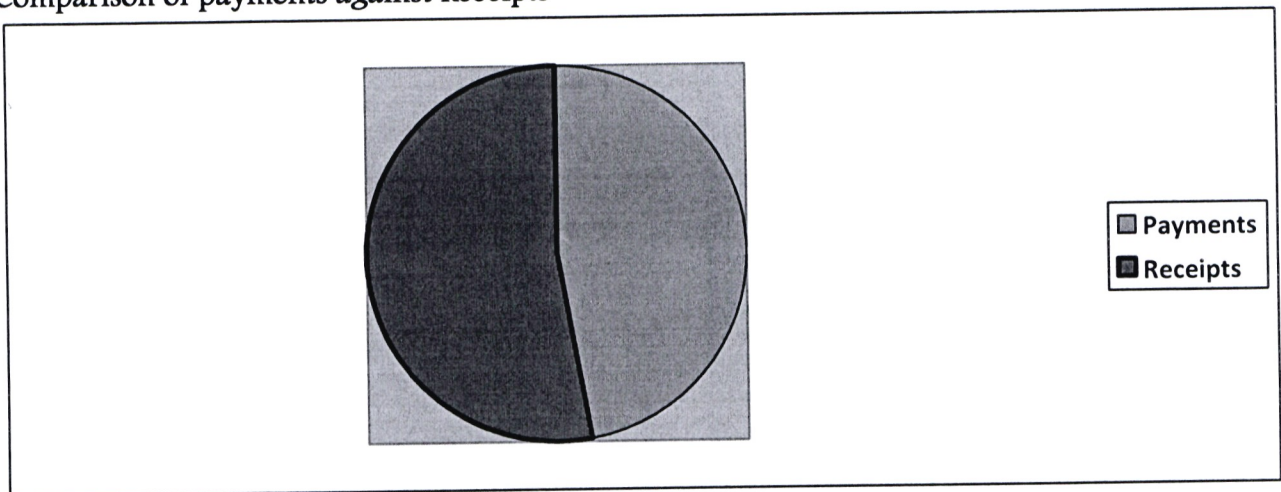
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

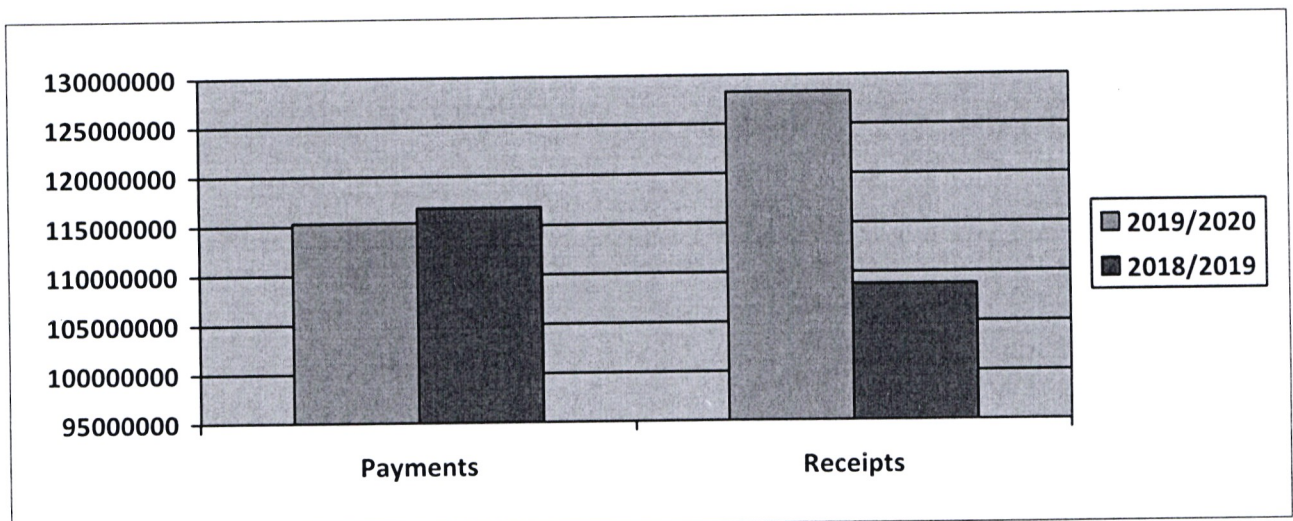
(a) Summary of Budget Performance

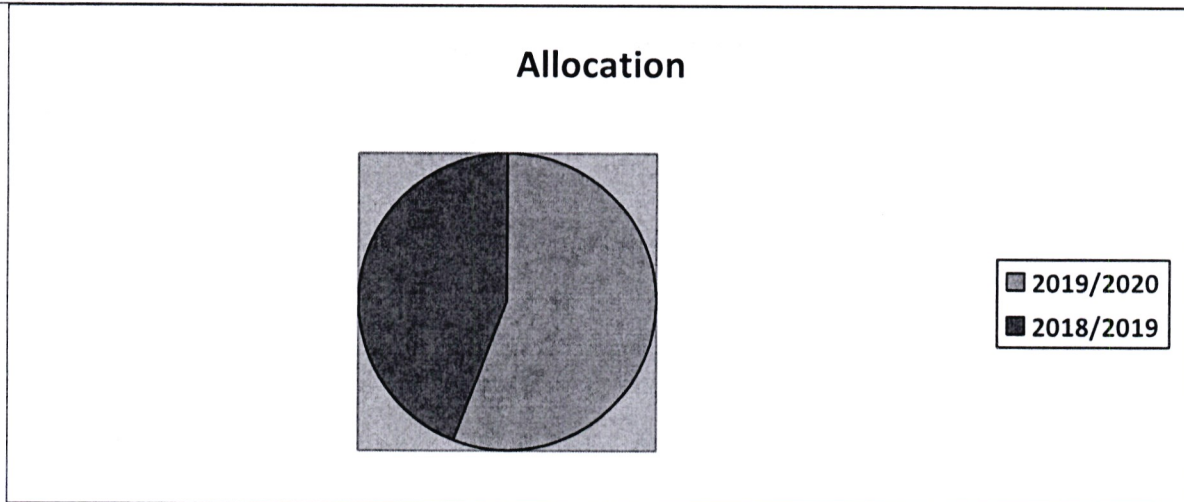
In the financial year 2019/2020 Mbooni NG-CDF was allocated a total of Kshs.137,367,724. The allocation increased from the previous year by Kshs.28,326,848. The budget for the year was well utilized with actual receipts of Kshs.128,256,863 and payments of Kshs 115,312,041.

Comparison of payments against Receipts



Statement of receipts and payments FY 2019/2020 against FY 2018/2019





(b) Key achievements during the year 2019/2020.



Fig. 1.1: Kiteta Chiefs Offices. Construction of Chiefs Office

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Fig. 1.2: Miau Assistant Chiefs. Construction of Assistant Chiefs Office

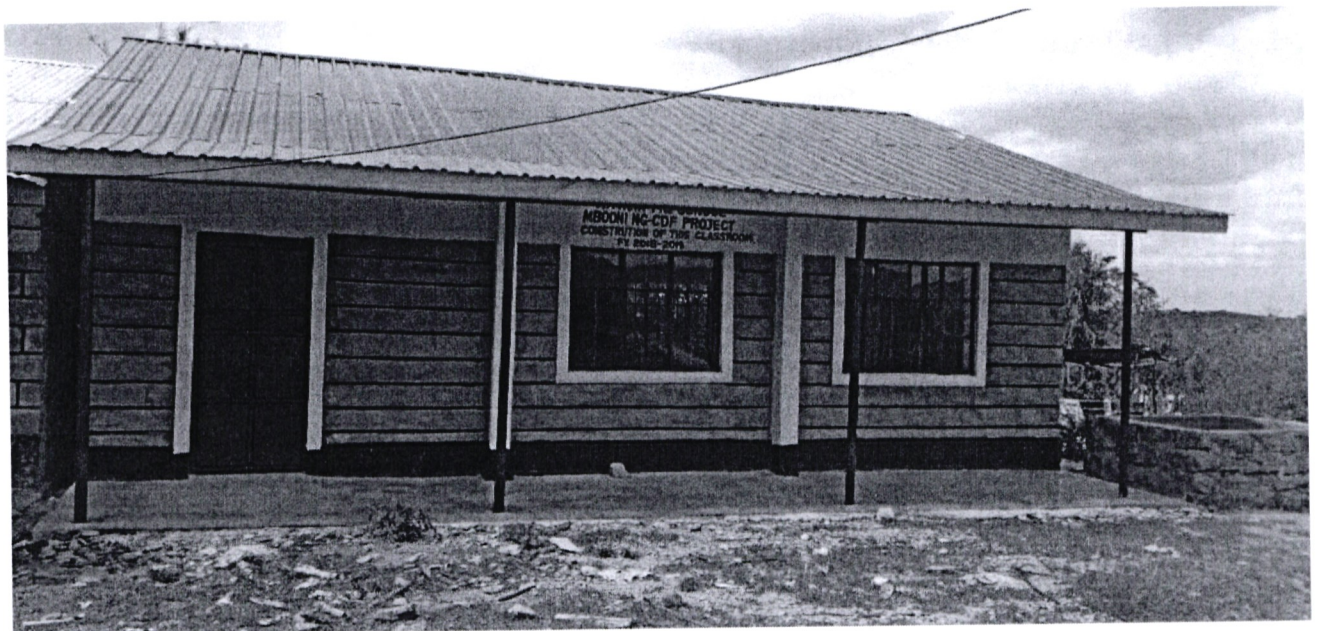


Fig. 1.3: Kithuia Primary School. Construction of a Classroom

- (c) Emerging issues related to the entity,
- i. Delayed appointment of NGCDFC members
 - ii. Covid 19 pandemic

(d).Implementation challenges

Some implementation challenges include;

- i. Slow project implementation process due to delayed appointment and gazettelement of NGCDFC members.
- ii. Absence of committee meetings leading to slow project implementation process.
- iii. Delayed disbursements of funds from the NG-CDF Board.
- iv. Lack of commitment and capacities by the PMCs.
- v. Lack of support and technical guidance by the line ministries.
- vi. Failure by PMCs to follow financial and procurement guidelines.

Way forward

- i. Hasten committee appointment and gazettelement.
- ii. Observe government guidelines to prevent spread of Covid 19.
- iii. Continuous capacity building of NG-CDF committee.
- iv. Continuous capacity building of PMCs.
- v. Continuous project Monitoring and Evaluation.
- vi. Deployment of enough technical officers.



JOSHUA MBONDO

CHAIRMAN NGCDF COMMITTEE

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

Mbooni constituency strategic plan 2018-2022 is aimed at unearthing the underlying historical and present unexploited developmental potential for current and future prospects. The CSDP process gave the populace an opportunity to reflect on the cultural, social, political values that need to spearhead them for inclusive development in sectors including social, economic and political governance. The key focus of this constituency strategic plan is on identification of major entry points and development interventions that can spur sustainable development in line with the economic program goals envisaged by the 2010 Kenya constitution.

To achieve the objectives of constituency strategic plan, the process was as important as the outcome. It was important to be inclusive as possible. The key development objectives of NGCDF-MBOONI Constituency's 2018-2022 plan are to:

- a) To have all children of school age attending school.
- b) To ensure police and administrative services are within reach in the constituency.
- c) To provide water storage materials and practise natural environment conservation practices like re-afforestation.
- d) To enhance provision of Internet access and digital technology in the constituency.
- e) To establish good playgrounds, provision of sports equipment and provision of trained coaches.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	Number of classrooms increased from 32 to 58. Number of dormitories increased from 3 to 8. Number of laboratories increased from 6

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MBOONI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

			beneficiaries at all levels	to 9. Number of bursary beneficiaries increased from 2600 to 3211.
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	-number of usable physical infrastructure are build in chiefs offices, AP lines and police stations.	Number of assistant chiefs offices increased from 1 to 3. Number chiefs offices increased from 5 to 6. Number of AP lines increased from 1 to 2. Number of police stations increased from 0 to 1 .
Environment	To provide water storage materials and practise natural environment conservation practices like re-afforestation.	Increased water harvesting and environmental conservation.	Provision of water tanks.	- We introduced provision of water tanks from 0 to 31 water tanks.
Information Communication and Technology(ICT)	To enhance provision of Internet access and digital technology in the constituency.	Easy access to information and digital technology and improved service delivery.	Number of usable physical infrastructure built in social halls and equipped with computers.	Number of social halls equipped with computers and internet connectivity increased from 1 to 3.
Sports	To establish good playgrounds, provision of sports equipment and provision of trained coaches.	Increased talent nurturing and reduced crimes associated with the youth.	Number of youth joining football clubs.	Number of youth clubs benefiting from sports increased from 16 to 23 teams.

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. SUSTAINABILITY STRATEGY AND PROFILE

The Mbooni NG-CDF strategic plan (2018-2022) seeks to transform Mbooni constituency into economic empowered constituency where residents enjoy high quality of life and where leadership at all levels promotes equitable socio economic development envisaged by NGCDF Act. It's main aim is to help on the best path in meeting the needs, objectives and goals of the Mbooni constituents in line with Kenya Vision 2030 and the Sustainable Development Goals (SDGs) and in conformity to constitutional and legal framework governing the annual devolved funds for development of the constituency. This is made possible through our Vision, Mission and Core Values:

Vision Statement;

To be a model constituency in Kenya where everyone is actively engaged in their productive activities in a peaceful environment.

Mission Statement;

To ensure improved standards of living in all households through institutional processes that promote equitable distribution of resources.

Core Values;

- Good governance.
- Inclusivity.
- Accountability.
- Transparency.

2. ENVIRONMENTAL PERFORMANCE

Mbooni NGCDF strategic plan pays attention to all factors that influence or are determined by the environment. The aspect of PESTEL (Political, Economic, Social, Technological, Environmental, Legal) is crucial for an economy that is particularly dependent to farming and agriculture. Environmental factors include climate, weather, geographical location, global changes in climate, environmental among others. Environmental care is key in realization of SDGs, ending hunger, achieve food security, improve nutrition and promote sustainable agriculture.

Environmental Policy

Mbooni NGCDF commits to the following:

- Follow all relevant environmental legislation, regulations and procedures.
- Control environmental destruction by minimizing pollution.
- Proper disposal of waste.
- Sensitizing stakeholders and the community on protecting the environment.

Environmental action plan

In Mbooni NG-CDF, to ensure environmental conservation we practise the following;

- Tree planting in schools, chiefs' and assistant chiefs' offices.

- Provision of water tanks to schools to ensure sufficient supply of water
- Construction of pit latrines in school, chiefs and assistant chiefs offices to ensure proper human waste disposal.
- Conducting environmental impact assessment.

3. EMPLOYEE WELFARE

The NG-CDFC engages contractual employees on the following terms and conditions of service;

Categories of Employment

Mbooni NGCDF offers the following categories of employees;

- Contractual employees who are employed for 3 years renewable contract subject to performance.
- Casual employees hired to perform specific duties and paid per piece work.

Procedure of recruitment

The Fund Account Manager through the NG-CDFC declares vacant positions in the office after which an advertisement is made. The advertisement contains the following;

- Advert number
- Job title
- Brief description of key responsibilities of the job
- Requirements for appointment
- Clear instructions on how to apply the job
- Closing date for return of applications.

Appointment of Interview subcommittee

Selection and interview subcommittee is appointed when need arises. The committee is charged with the process of recruitment and placement.

Interviews

Interviews for staff recruitment are conducted following the government policy on human resource management.

Offer of Appointment

The candidate is offered a letter of appointment upon which he/she is supposed to accept or decline within a given timeframe.

Letters of Appointment

A contract of service letter signed by the Fund account manager and witnessed by the NGCDF chairman based on the human resource guidelines is issued to the employee.

Orientation and induction of employees

Fund manager ensures orientation and induction of new employees. The employee is taken through a process to familiarize with the operations of the office.

Promotions

The process of promotion is based on work performance as stipulated in performance appraisals.

HEALTH, SAFETY AND WELL BEING

This guides on the health, safety and well-being of general office staff.

Safety

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY**

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

Employees must ensure safety on their part and colleagues when performing their duties. They should maintain quality, non-injury, good health at the work place.

Emergency preparedness

The Fund manager ensures that employees are protected and not exposed to unsafe environment when performing their duties. Employees are sensitized on how to use emergency equipment like fire extinguishers and other appliances.

Guidance and counselling

Guidance and counselling is a key aspect in the workplace. Employees may be faced with challenges that require instant guidance and counselling.

Health care services

Employees are entitled to affordable health care services provided by the employer. They benefit from NHIF and other medical schemes.

HIV/AIDS, Drug and substance abuse

The employer always sensitizes the employees on cross cutting issues that include HIV/AIDS, drug and substance abuse. It is the responsibility of the Fund manager in liaison with NGCDFC to come up with measures on how to manage and minimize HIV pandemic, drug and substance abuse. Capacity building is regularly done to the employees to curb and manage the spread of HIV/AIDS and control of drug and substance abuse.

Persons living with disability

Persons living with disability are recognised through giving them equal opportunities in the workplace. The office is required to provide facilities and friendly environment such as PWD toilets and ramps.

Sexual harassment and other forms of harassment

It is the responsibility of the employer to ensure that employees are not subjected to any form of sexual harassment, whether direct or indirect. There are many forms of sexual harassment in the workplace like sexual favours to attain positions/promotions, spoken language of sexual nature, bullying, racism and any other form of sexual harassment.

Any employee who is experiences any harassment in the workplace should report to the relevant authority in line with code of ethics.

4. MARKET PLACE PRACTICES

Mbooni NG-CDF equally distributes resources across the constituency. This promotes the following;

- Increased sourcing of local labour from the community where the project is implemented
- Local material is sourced at the grass root level.
- It ensures healthy competition between contractors and suppliers .This is achieved through following public procurement disposal act (PPDA) to the latter.
- Payments to suppliers and contractors are done promptly upon presentation of requisite supporting documents.
- Advertisement of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders.

5. COMMUNITY ENGAGEMENTS

Public participation for project identification, implementation, monitoring and evaluation

According to NG-CDF Act 2015, section 27 subsection (1), the chairperson of the NG-CDF shall, within the first year of the commencement of a new parliament and at least every two years thereafter, convene an open forum public meeting in every ward in the constituency to deliberate on development matters in the ward and in constituency.

Mbooni NGCDFC approves a program for the meetings in every ward before submitting their proposals in order to comply with the Act.

Mbooni NGCDFC deliberates on project proposals from all the ward in the constituency and any other project which it considers beneficial including joint projects with other constituencies. The committee identifies 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. The proposed constituency based projects are therefore submitted to the NGCDF Board for approval.

Public participation is a process that directly engages the community and stakeholders. Stakeholders participation is important since:

- Provides information to understand the issues, options and solutions available for the projects.
- It consults with the public.
- It helps to obtain feedback on alternatives or decisions.
- It involves the public to ensure they are involved in decision making on their development.

Public awareness

Mbooni NGCDFC conducts community based need assessments and public awareness campaigns. Public awareness and sensitization provides:

- All options from individuals and organizational actors are considered in selecting NGCDF projects.
- Ensures transparency within community.
- Increases accountability in managing of devolved funds and ensures local citizens gain skills and confidence to carry out social audits.
- It increases public participation in all stages of project cycle.
- It identifies control and reporting on any irregularities.
- It measures the impact of NGCDF funded projects.
- It allows people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency.
- Promotes awareness creation on constitution and devolved governance system in Kenya.

Covid -19 mitigation measures

Following the current Covid 19 pandemic, Mbooni NGCDF has ensured the following precautionary measures:

- Following strictly government directives.
- Serving all visitors from the entry reception.
- Minimizing the number of visitors to be attended.
- Reduced NGCDFC meetings.
- Distribution of sanitizers and masks to the public within the constituency.
- Sensitizing the community on the precautionary measures to guard against the virus.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY**

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

V.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-MBOONI Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MBOONI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MBOONI Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-MBOONI Constituency financial statements were approved and signed by the Accounting Officer on 30th July, 2020.



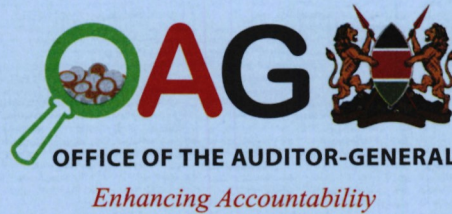
Fund Account Manager
Name: PAUL KIMILU



Sub-County Accountant
Name: JEREMIAH B. MURUMBA
ICPAK Member Number: 20540

REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mbooni Constituency set out on pages 16 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mbooni Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracy in Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.47,860,040. Included in the expenditure are bursaries disbursements to secondary schools, tertiary institutions and special schools amounting to Kshs.18,720,491, Kshs.14,765,491 and Kshs.495,000 respectively, all totalling to Kshs.33,980,982. However, the supporting records to four hundred and eighty-six (486) learning institutions had amounts totalling

to Kshs.33,006,902 resulting to an unexplained difference amounting to Kshs.974,080.

Consequently, it has not been possible to confirm the accuracy, completeness, and validity of bursaries disbursements totalling to Kshs.33,980,982 for the year ended 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.197,624,587 and Kshs.128,256,863 respectively, resulting to an under-funding amounting to Kshs.69,367,724 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.197,624,587 and Kshs.115,312,041 respectively, resulting to an under expenditure amounting to Kshs.82,312,546 or 42% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Project Implementation

During the year under audit a total of Kshs.135,367,724 was allocated for implementation of one hundred and forty-one (141) projects. However, only seventy-four (74) projects totalling to Kshs.31,748,241 were completed, thirty-one (31) projects with an allocation totalling to Kshs.65,645,226 were still on-going while the remaining thirty-six (36) projects with funding allocation amount of Kshs.37,974,257 were not commenced. No satisfactory explanation has been rendered for the delays or measures being put in place to remedy the continued delays.

In the circumstances, it was not possible to confirm whether the public will obtain value for money from an expenditure totalling to Kshs.37,974,257 allocated to projects which had not been commenced.

2. Unutilized Project

During the year under review, the Management spent a total of Kshs.1,169,257 on installation of Information Communication Technology (ICT) Innovation Hub in Tawa. However, physical verification in February, 2021 revealed that although the Hub had been completed, it had not been put to use.

Consequently, it was not possible to confirm whether the public obtained value for money from the expenditure totalling to Kshs.1,169,257 which was incurred on the project.

3. Irregular Committee Bank Balances

Note 17.4 and Annex 5 to the financial statements discloses Project Management Committee bank balances totalling to Kshs.46,636,018 as at 30 June, 2020. The balances included an amount of Kshs.435,823 relating to completed projects for which the remaining funds had not been refunded to the Fund bank account. This is contrary to the provisions of Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires that all unutilized funds to be returned to the constituency account at the end of each financial year.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to

provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2021

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	118,900,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		118,900,876	108,784,483
PAYMENTS			
Compensation of employees	4	2,675,282	2,012,710
Use of goods and services	5	7,327,688	9,918,875
Transfers to Other Government Units	6	48,279,774	58,269,586
Other grants and transfers	7	47,860,040	41,866,970
Acquisition of Assets	8	-	1,120,686
Other Payments	9	9,169,257	3,169,257
TOTAL PAYMENTS		115,312,041	116,358,084
SURPLUS/(DEFICIT)		3,588,835	(7,573,601)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2020 and signed by:



Fund Account Manager
Name: PAUL KIMILU



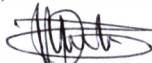
National Sub-County Accountant
Name: JEREMIAH B. MURUMBA
ICPAK Member Number: 20540

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,944,822	9,355,987
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		12,944,822	9,355,987
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,944,822	9,355,987
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		12,944,822	9,355,987
REPRESENTED BY			
Fund balance b/fwd	13	9,355,987	16,929,588
Prior year adjustments	14	-	-
Surplus/Defict for the year		3,588,835	(7,573,601)
NET FINANCIAL POSITION		12,944,822	9,355,987

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2020 and signed by:



Fund Account Manager
Name: PAUL KIMILU



National Sub-County Accountant
Name: JEREMIAH B. MURUMBA
ICPAK Member Number: 20540

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBOONI CONSTITUENCY**


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

IX. STATEMENT OF CASHFLOW

		2019 – 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	118,900,876	108,784,483
Other Receipts	3	-	-
Total receipts		118,900,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	2,675,282	2,012,710
Use of goods and services	5	7,327,688	9,918,875
Transfers to Other Government Units	6	48,279,774	58,269,586
Other grants and transfers	7	47,860,040	41,866,970
Other Payments	9	9,169,257	3,169,257
Total payments		115,312,041	115,237,398
Total Receipts Less Total Payments		3,588,835	(6,452,915)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		3,588,835	(6,452,915)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	1,120,686
Net cash flows from Investing Activities		-	(1,120,686)
NET INCREASE IN CASH AND CASH EQUIVALENT		3,588,835	(7,573,601)
Cash and cash equivalent at BEGINNING of the year	13	9,355,987	16,929,587
Cash and cash equivalent at END of the year	10.A	12,944,822	9,355,987

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2020 and signed by:


Fund Account Manager
Name: PAUL KIMILU


National Sub-County Accountant
Name: JEREMIAH B. MURUMBA
ICPAK Member Number: 20540

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	60,256,863	197,624,587	128,256,863	69,367,724	65%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	137,367,724	60,256,863	197,624,587	128,256,863	69,367,724	65%
PAYMENTS						
Compensation of Employees	3,569,803	3,093,570	6,663,373	2,675,282	3,988,091	40%
Use of goods and services	8,793,292	9,461,854	18,255,146	7,327,688	10,927,458	40%
Transfers to other Government Units	64,870,000	10,531,686	75,401,686	48,279,774	27,121,912	64%
Other grants and transfers	51,665,372	27,025,285	78,690,657	47,860,040	30,830,617	61%
Acquisition of Assets	4,500,000	924,984	5,424,984	-	5,424,984	0%
Other Payments	3,969,257	9,219,484	13,188,741	9,169,257	4,019,484	70%
TOTAL	137,367,724	60,256,863	197,624,587	115,312,041	82,312,546	58%

(a) In summary statement of appropriation, there is no AIA.

(b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

- i. On receipts, transfers from the NG-CDF Board 65%, is due to delayed disbursement of funds from the board.
- ii. On compensation of employees 40%, was due to delayed disbursement from the board.
- iii. On the use of goods and services 40%, was due to delayed disbursement from the board.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

Reports and Financial Statements

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- iv. On transfer to other government units 64%, was due to delayed disbursement from the board.
- v. On other grants and transfers 61%, was due to delayed disbursement from the board.
- vi. On acquisition of assets 0%, was due to delayed disbursement from the board.
- vii. On other payments 70%, was due to delayed disbursement from the board.
- viii. The adjustment figure in column b is the brought forward figure of unutilised budget of 2018/2019 of shs 62,396,863 less shs2,140,000 being projects that were not approved by the NG CDF Board in the 2018/2019 Financial years. The projects are Mbooni Resource Centre Kikima shs 2,000,000 and Kithangathini Primary School shs 140,000. The adopted adjustment in the 2019/2020 financial year in column b is hereby corrected to shs 60,256,863.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined does not agree with the amount reported in the statement of receipts and payments. The difference is the bank balance of Ksh.12,944,822 as at 30 June 2020. This results from delayed disbursement from the board affecting the absorption rate at the end of the financial year.

The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2020 and signed by:



**Fund Account Manager
Name: PAUL KIMILU**



**Sub-County Accountant
Name: JEREMIAH B. MURUMBA
ICPAK Member Number: 20540**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

Reports and Financial Statements
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs
1.0 Administration										
Employees' Salaries	3,569,803		3,093,570		6,663,373		2,675,282		3,988,091	
Goods and Services	3,472,260		2,945,959		6,418,219		3,226,988		3,191,231	
Committee Expenses	1,200,000		2,306,474		3,506,474		3,425,700		80,774	
Employees' Salaries	-		-		-		-		-	
Strategic Plan	-		-		-		-		-	
Sub-Total	8,242,063		8,346,003		16,588,066		9,327,970		7,260,096	
2.0 Monitoring and Evaluation										
Goods and Services	1,300,000		1,398,666		2,698,666		3,000		2,695,666	
Committee Expenses	1,300,000		1,000,000		2,300,000		672,000		1,628,000	
Capacity Building of NG-CDFs/PMCs	1,521,032		1,810,755		3,331,787		-		3,331,787	
Committee Expenses	-		-		-		-		-	
Sub-Total	4,121,032		4,209,421		8,330,453		675,000		7,655,453	
3.0 Emergency										
Emergency	7,198,241		207,959		7,406,200		7,198,241		207,959	
Emergencies	-		-		-		-		-	
Sub-Total	7,198,241		207,959		7,406,200		7,198,241		207,959	
4.0 Bursary and Social Security Programme										
Bursary Secondary Schools	19,000,000		14,129,950		33,129,950		18,720,491		14,409,459	
Bursary Tertiary Schools	14,846,931		6,006,558		20,853,489		14,765,491		6,087,998	
Bursary Special Schools	495,000		-		495,000		495,000		-	
Social Security Programmes -NHIF	-		-		-		-		-	
Bursaries	-		-		-		-		-	
Sub-Total	34,341,931		20,136,508		54,478,439		33,980,982		20,497,457	
5.0 Sports										
Costituency Sports Tournament	2,390,200		2,180,818		4,571,018		2,180,817		2,390,201	
Sub-Total	2,390,200		2,180,818		4,571,018		2,180,817		2,390,201	
6.0 Environment										

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Mbooni NG-CDF Office	170,000	-	170,000	-	170,000
Mbooni East Deputy County Commissioner's Residence	85,000	-	85,000	-	85,000
Mukuku Primary School	85,000	-	85,000	-	85,000
Kaseveni Primary School	85,000	-	85,000	-	85,000
Kitongu Primary School	85,000	-	85,000	-	85,000
Mbimbini Primary School	85,000	-	85,000	-	85,000
Iviani Primary School	85,000	-	85,000	-	85,000
Kyome Primary School (Kisau)	85,000	-	85,000	-	85,000
Kyala Primary School	85,000	-	85,000	-	85,000
Ngiluni Primary School (Kiteta)	85,000	-	85,000	-	85,000
Mutula Nguu Primary School	85,000	-	85,000	-	85,000
Mukaatini Primary School	85,000	-	85,000	-	85,000
Kisesini Primary School	85,000	-	85,000	-	85,000
Mweleli Primary School	85,000	-	85,000	-	85,000
Ngungi Primary School	85,000	-	85,000	-	85,000
Kathongo Primary School	85,000	-	85,000	-	85,000
Ititu Primary School (Kalawa)	85,000	-	85,000	-	85,000
Kitoto Primary School	85,000	-	85,000	-	85,000
Mbavani Primary School	85,000	-	85,000	-	85,000
Wanzauni Primary School	85,000	-	85,000	-	85,000
Kyamithenge Primary School	85,000	-	85,000	-	85,000
Wambuli Primary School	85,000	-	85,000	-	85,000
Mavindu Primary School	85,000	-	85,000	-	85,000
Uvaani Primary School	85,000	-	85,000	-	85,000
Utumoni Primary School	85,000	-	85,000	-	85,000
Uma Primary School	85,000	-	85,000	-	85,000
Nzueni Primary School	85,000	-	85,000	-	85,000
Muvaa Primary School	85,000	-	85,000	-	85,000
Kyanzuki Primary School	85,000	-	85,000	-	85,000
Utangwa HGM Primary School	85,000	-	85,000	-	85,000
Sub-Total	2,635,000	-	2,635,000	-	2,635,000
7.0 Primary School Projects					
Muvuti Primary School	320,000	-	320,000	320,000	-
Kavumbu Primary School	900,000	-	900,000	850,000	50,000
Kimandi Primary School	900,000	-	900,000	900,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Tulimani Primary School	850,000	-	850,000	-	850,000	850,000
Yatwa Primary School	900,000	-	900,000	900,000	900,000	-
Mukasi Primary School	900,000	-	900,000	900,000	900,000	-
Kinyuani Primary School	900,000	-	900,000	900,000	900,000	-
Muthwani Primary School	900,000	-	900,000	900,000	900,000	-
Kyanguswi Primary School	900,000	-	900,000	900,000	900,000	-
Kwaithi Primary School	900,000	-	900,000	900,000	900,000	-
Ithemboni Boys Primary School	900,000	-	900,000	900,000	900,000	-
Kyamunyae Primary School	900,000	-	900,000	900,000	900,000	-
Mary Gorette Primary School	850,000	-	850,000	850,000	850,000	-
Kyai Primary School	900,000	-	900,000	900,000	900,000	-
Kathemboni Primary School	900,000	-	900,000	-	900,000	900,000
Kaliani Primary School	900,000	-	900,000	900,000	900,000	-
Utangwa AIC Primary School	900,000	-	900,000	900,000	900,000	-
Imandini Primary School	900,000	-	900,000	900,000	900,000	-
Nthaani Primary School	900,000	-	900,000	900,000	900,000	-
Mwenyeani Primary School	900,000	-	900,000	-	900,000	900,000
Woyani Primary School	900,000	-	900,000	900,000	900,000	-
Kaseki Primary School	900,000	-	900,000	900,000	900,000	-
Wambiti Primary School	900,000	-	900,000	900,000	900,000	-
Nduluku Primary School	900,000	259,774	1,159,774	259,774	259,774	900,000
Itulu Primary School (Nduluku)	900,000	-	900,000	900,000	900,000	-
Kandulyu Primary School	900,000	-	900,000	900,000	900,000	-
Mituvu Primary School	900,000	-	900,000	-	900,000	900,000
Kyaume Primary School	900,000	-	900,000	900,000	900,000	-
Kitondo Primary School	850,000	350,000	1,200,000	350,000	350,000	850,000
Ndumbi Primary School	900,000	-	900,000	900,000	900,000	-
Kivani Primary School	900,000	-	900,000	900,000	900,000	-
Musunguu Primary School	900,000	-	900,000	-	900,000	900,000
Katuma Primary School	900,000	-	900,000	-	900,000	900,000
Utuneni Primary School	900,000	-	900,000	900,000	900,000	-
Nгаа Primary School	900,000	-	900,000	-	900,000	900,000
Ngiluni Primary School (Kalawa)	900,000	-	900,000	-	900,000	900,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

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

Kyanguyu Primary School	900,000	-	900,000	900,000	-
Mbukoni Primary School	900,000	-	900,000	900,000	-
Kathulumbi Primary School	900,000	-	900,000	900,000	-
Kamatonye Primary School	900,000	-	900,000	900,000	-
Syokilati Primary School	900,000	-	900,000	-	900,000
Kinze Primary School	850,000	-	850,000	850,000	-
Mililuni Primary School	900,000	-	900,000	900,000	-
Musau Imale Primary School	900,000	-	900,000	900,000	-
Kyaluma Primary School	900,000	-	900,000	900,000	-
Kithungo Primary School	900,000	-	900,000	-	900,000
Tulya Primary School	900,000	-	900,000	-	900,000
King'aathuni Primary School	900,000	-	900,000	900,000	-
Mutini Primary School	900,000	-	900,000	-	900,000
Utwiini Primary School	900,000	-	900,000	-	900,000
Kitithini Primary School	900,000	-	900,000	-	900,000
Kyamuata Primary School	900,000	-	900,000	-	900,000
Kyome Primary School (Kiteta)	900,000	-	900,000	-	900,000
Kilyungi Primary School	-	800,000.00	800,000	800,000.00	-
Nzueni Primary School	-	800,000.00	800,000	800,000.00	-
Syathani Primary School	-	800,000.00	800,000	800,000.00	-
Kikuswi Primary School	-	800,000.00	800,000	800,000.00	-
Wanzauni Primary School	-	800,000.00	800,000	800,000.00	-
Kathamba Primary School	-	800,000.00	800,000	800,000.00	-
Ngunji Primary School	-	800,000.00	800,000	800,000.00	-
Mwende Primary School	-	800,000.00	800,000	800,000.00	-
Kilungu Primary School	-	800,000.00	800,000	800,000.00	-
Kako Primary School	-	200,000.00	200,000	200,000.00	-
Ukala Primary School	-	800,000.00	800,000	800,000.00	-
Kango Primary School	-	800,000.00	800,000	800,000.00	-
Tututha Primary School	-	800,000.00	800,000	800,000.00	-
Sub-Total	46,920,000	10,409,774	57,329,774	41,179,774	16,150,000
8.0 Secondary School Projects					
Utangwa Secondary School	1,000,000	-	1,000,000	1,000,000	-
Kyang'onde Secondary School	1,000,000	-	1,000,000	1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

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Syathani Secondary School	1,000,000	-	1,000,000	1,000,000	-
Kyamithenge Secondary school	850,000	-	850,000	850,000	-
Tawa Mixed Secondary School	900,000	-	900,000	900,000	-
ChemChemi Secondary School	1,000,000	-	1,000,000	-	1,000,000
Uvaani Secondary school	1,000,000	-	1,000,000	-	1,000,000
Mulooni Secondary School	850,000	-	850,000	850,000	-
Itetani Boys Secondary school	1,000,000	-	1,000,000	-	1,000,000
Nzeveni secondary School	850,000	-	850,000	-	850,000
Mukimwani Secondary School	1,500,000	-	1,500,000	1,500,000	-
Kalawa Boys Secondary school	1,000,000	-	1,000,000	-	1,000,000
Nganwa Secondary School	1,000,000	-	1,000,000	-	1,000,000
ST. Barnabas Thwake Secondary School	1,000,000	-	1,000,000	-	1,000,000
Kyuu Secondary School	1,000,000	-	1,000,000	-	1,000,000
Sub-Total	14,950,000	-	14,950,000	7,100,000	7,850,000
9.0 Tertiary institutions projects					
Dr. Mbiti Wambuli Technical and Vocational College	3,000,000	-	3,000,000	-	3,000,000
KMTC-Mbooni	-	121,912	121,912	-	121,912
Sub Total	3,000,000	121,912	3,121,912	-	3,121,912
10.0 Security Projects					
Yandue Chiefs office	1,000,000	-	1,000,000	-	1,000,000
Itetani AP Line	1,500,000	-	1,500,000	-	1,500,000
Kinyaaye Assistant Chiefs Office	800,000	-	800,000	-	800,000
Mataa Assistant Chiefs Office	800,000	-	800,000	-	800,000
Tawa Police Station	1,000,000	-	1,000,000	-	1,000,000
Kiteta Chiefs Office	-	2,500,000	2,500,000	2,500,000	-
Miau Assistant Chiefs Office	-	1,500,000	1,500,000	1,500,000	-
DCCs Office Mbooni West	-	500,000	500,000	500,000	-
Sub-Total	5,100,000	4,500,000	9,600,000	4,500,000	5,100,000
11.0 Acquisitions of Assets					
NG-CDF Office Furniture	-	922,984	922,984	-	922,984
NG-CDF Office	4,500,000	2,000	4,502,000	-	4,502,000
Sub-Total	4,500,000	924,984	5,424,984	-	5,424,984
12.0 Others					
Kikima Constituency Innovation Hub	1,169,257	-	1,169,257	-	1,169,257

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

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Wanzauni Chiefs Office Social Hall	1,000,000	4,000,227	5,000,227	4,000,000	1,000,227
Kitundu Chiefs Office Social Hall	1,000,000	4,000,000	5,000,000	4,000,000	1,000,000
Nduluku Social Hall reallocated to Kyangondu Pri	800,000	-	800,000	-	800,000
Tawa Constituency Innovation Hub	-	1,169,257	1,169,257	1,169,257	-
Strategic Plan	-	50,000	50,000	-	50,000
Sub-Total	3,969,257	9,219,484	11,169,484	9,169,257	4,019,484
GRAND TOTAL	137,367,724	60,256,863	197,624,587	115,312,041	82,312,546

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBOONI CONSTITUENCY**

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	B005365		52,784,483
AIE NO	B030199		10,000,000
AIE NO	B055411		15,000,000
AIE NO	B006459		6,000,000
AIE NO	B042804		12,000,000
AIE NO	B042673		2,000,000
AIE NO	B042945		11,000,000
AIE NO	B041095	50,900,876	
AIE NO	B041141	4,000,000	
AIE NO	B041321	18,000,000	
AIE NO	B047740	5,000,000	
AIE NO	B047979	6,000,000	
AIE NO	B049386	14,000,000	
AIE NO	B104411	21,000,000	
TOTAL		118,900,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBOONI CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,912,482	1,922,510
Personal allowances paid as part of salary	652,700	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	110,100	90,200
Total	2,675,282	2,012,710

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

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	3,203,750	4,565,324
Utilities, supplies and services	679	11,229
Communication, supplies and services	72,000	9,450
Domestic travel and subsistence	1,347,800	222,900
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	1,521,300
Hospitality supplies and services	274,000	194,550
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	483,690	-
Other operating expenses	-	88,000
Routine maintenance – vehicles and other transport equipment	1,733,228	125,242
Routine maintenance – other assets	-	-
Fuel, Oil & Lubricants	200,000	214,000
Bank charges	12,541	16,880
Strategic Plan	-	2,950,000
Total	7,327,688	9,918,875

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBOONI CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	41,179,774	36,750,318
Transfers to secondary schools (see attached list)	7,100,000	8,750,000
Transfers to tertiary institutions (see attached list)	-	12,769,268
Transfers to health institutions (see attached list)	-	-
TOTAL	48,279,774	58,269,586

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,720,491	12,302,509
Bursary – tertiary institutions (see attached list)	14,765,491	14,020,800
Bursary – special schools (see attached list)	495,000	489,507
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	4,500,000	8,754,154
Sports projects (see attached list)	2,180,817	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	7,198,241	6,300,000
Total	47,860,040	41,866,970

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

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	1,120,686
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul 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 Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	1,120,686

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Social Halls	8,000,000	2,000,000
ICT Hub	1,169,257	1,169,257
	9,169,257	3,169,257

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

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>EQUITY Bank, Wote Branch</i>	12,944,822	9,355,987
Total	12,944,822	9,355,987
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBOONI CONSTITUENCY**

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	9,355,987	16,929,588
Cash in hand	-	-
Imprest	-	-
Total	9,355,987	16,929,588

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	1,261,335	634,272
Others (<i>specify</i>)		
	1,261,335	634,272

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	3,988,091	3,093,570
Use of goods and services	10,927,458	9,461,854
Amounts due to other Government entities (see attached list)	27,121,912	10,531,686
Amounts due to other grants and other transfers (see attached list)	30,830,617	27,025,285
Acquisition of assets	5,424,984	924,984
Others (<i>specify</i>)	4,019,484	9,219,484
	82,312,546	60,256,863

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

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	46,636,018	60,175,745
	46,636,018	60,175,745

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To-Date C	Outstanding Balance 2020 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBOONI CONSTITUENCY

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1. Betty Nzilani Mutua					345,340	Provision for gratuity
2. Dinah Mwendu Sammy					76,198	Provision for gratuity
3. Jackson Kyalo David					187,204	Provision for gratuity
4. Patrick Kingoo Musyoka					164,708	Provision for gratuity
5. Benjamin Mutua Mlulata					93,527	Provision for gratuity
6. Joseph Musembi					41,627	Provision for gratuity
Sub-Total					908,604	
Middle Management						
7. Samuel Wasua Mwangosi					120,448	Provision for gratuity
8. Jackson Kalii Musoo					120,448	Provision for gratuity
9. Tabitha Ngula					111,835	Provision for gratuity
Sub-Total					352,731	
Unionisable Employees						
10.						
11.						
12.						
Sub-Total						
Others (specify)						
13.						
14.						
15.						
Sub-Total						
Grand Total					1,261,335	

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

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		3,988,091	3,093,570	
Use of goods & services		10,927,458	9,461,854	
Amounts due to other Government entities				
Primary Schools		16,150,000	10,409,774	
Secondary Schools		7,850,000	-	
Tertiary Institutions		3,121,912	121,912	
Sub-Total		27,121,912	10,531,686	
Amounts due to other grants and other transfers				
Security		5,100,000	4,500,000	
Bursary		20,497,457	20,136,508	
Sports		2,390,201	2,180,818	
Emergency		207,959	207,959	
Environment		2,635,000	-	
Sub-Total		30,830,617	27,025,285	
Acquisition of assets				
NG-CDF Office		5,424,984	924,984	
Others (specify)				
Social Hall		800,000	6,000,000	
ICT Hub		1,169,257	1,169,257	
Resource Centre		2,000,227	2,000,227	
Strategic Plan		50,000	50,000	
Sub-Total		4,019,484	9,219,484	
Grand Total		82,312,546	60,256,863	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land	-			-
Buildings and structures	13,122,327			13,122,327
Transport equipment	-			-
Office equipment, furniture and fittings	685,337			685,337
ICT Equipment, Software and Other ICT Assets	386,800			386,800
Other Machinery and Equipment	22,238,000			22,238,000
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	36,432,464			36,432,464

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

PMC	BANK	ACCOUNT NO.	BANK BALANCE 2019/2020	BANK BALANCE 2018/2019
Kilyungi Primary School	KCB	1154939227	2,048	-
Nzueni Primary School	KCB	1256905623	3,454	-
Syathani Primary School	KCB	1264082509	3,723	-
Wanzauni Primary School	KCB	1233857622	6,676	-
Ukala Primary School	KCB	1171020856	39,214	-
Kango Primary School	KCB	1250627206	14,899	-
Tututha Primary School	KCB	1250147018	22,649	-
Utuneni Primary School	KCB	1274832128	1,198,975	-
Mutini Primary School	KCB	1183978359	900,000	-
Muthwani Primary School	KCB	1274939585	1,200,000	-
Kyanguswi Primary School	KCB	1171692269	900,560	-
Kwaithi Primary School	KCB	1274969441	900,000	-
Kinyuani Primary School	KCB	1274953839	-525	-
Musau Imale Primary School	KCB	1274772907	898,975	-
Kyamunya Primary School	KCB	1274951038	900,000	-
Yatwa Primary School	KCB	1240125771	900,148	-
Kyai Primary School	KCB	1274961203	900,000	-
Mukasi Primary School	KCB	1154970698	901,600	-
Ithemboni Boys Primary School	KCB	1274945518	900,000	-
Mary Gorette Primary School	KCB	1256123218	863,158	-
Imandini Primary School	KCB	1130685225	902,679	-
Kaliani Primary School	KCB	1274963222	900,000	-
Utangwa AIC Primary School	KCB	1274962250	900,000	-
Nthaani Primary School	KCB	1274949424	900,000	-
Woyani Primary School	KCB	1274970741	900,000	-
Kaseki Primary School	KCB	1207340405	900,264	-
Muvuti Primary School	KCB	1233633724	41,213	-
Mukimwani Secondary School	KCB	1274779693	1,500,000	-
Tawa Mixed Secondary School	KCB	1205470433	914,905	-
Mulooni Secondary School	KCB	1274952484	848,975	-
Kyamithenge Secondary School	KCB	1274950252	850,000	-

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Syathani Secondary School	KCB	1274955114	1,000,000	-
Utangwa Secondary School	KCB	1233303465	1,715	-
Musunguu Primary School	KCB	1274860741	300,000	-
Kiliku Primary School	KCB	1184027404	301,860	-
Kitithini Primary School	KCB	1208266071	115,475	-
Mutitu SDA Primary School	KCB	1275084176	300,000	-
Mbooni County Primary School	KCB	1233276131	300,528	-
Kinyee Primary School	KCB	1274963990	300,000	-
Kilenge Primary School	KCB	1207318256	300,230	-
DCC Office Mbooni West	KCB	1264815069	302,067	-
Munyuuka Primary School	KCB	1183891288	301,418	-
Wanzauni Chiefs Office Social Hall	KCB	1256375470	1,489,099	-
Kitundu Chiefs Office Social Hall	KCB	1255823526	1,693,892	-
Kamutonye Primary School	KCB	1110592256	900,470	-
Kaseveni Primary School	KCB	1139102028	300,000	-
Nthaani Primary School	KCB	1,274,948,045	300,000	-
Kikuswi Primary School	Equity	0670277306247	16,500	-
Kitondo Primary School	Equity	0670262690767	780	-
Kathamba Primary School	Equity	0670269066213	54,130	-
Ngungi Primary School	Equity	0670269070589	85,471	-
Mwende Primary School	Equity	0670276241856	11,335	-
Kilungu Primary School	Equity	0670271869098	329,380	-
Kako Primary School	Equity	0670197625104	1,425	-
Nduluku Primary School	Equity	0670264354686	3,844	-
Kathulumbi Primary School	Equity	0670279887221	900,000	-
Mililuni Primary School	Equity	0670269064876	901,195	-
Kinze Primary School	Equity	0670262725289	853,930	-
Kyanguyu Primary School	Equity	0670264495461	900,810	-
Mbukoni Primary School	Equity	0670262564878	900,055	-
Wambiti Primary School	Equity	0670269142384	900,080	-
Kandulyu Primary School	Equity	0670164218411	900,448	-
Itulu Primary School	Equity	0670272264151	903,887	-
Kyaume Primary School	Equity	0670279872155	900,500	-
Kyaluma Primary School	Equity	0670295457488	900,450	-
Ndumbi Primary School	Equity	0670279923473	0	-
Kimandi Primary School	Equity	0670264386051	1,200,455	-

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Kivani Primary School	Equity	0670277322914	901,380	-
Kavumbu Primary School	Equity	0670164136851	1,651,980	-
Kyang'onde Secondary School	Equity	0670279880110	1,000,000	-
Muaani Primary School	Equity	0670279871992	300,000	-
Kathongo Primary School	Equity	0670263654218	300,030	-
Kasooni Primary School	Equity	0670279883332	300,000	-
Kalawa Primary School	Equity	0670279881941	300,000	-
Miau Primary School	Equity	0670277735646	320,055	-
King'aathuni Primary School	Equity	0670269066625	298,776	-
DCC residence Mbooni East	Equity	0670279885596	300,000	-
Miau Assistant Chiefs Office	Equity	0670179205910	464,530	-
Constituency Sports	Equity	0670279189372	10,892	-
Kusyokithoi Primary School	Equity	0670264263384	302,880	-
Kyamuata Primary School	Equity	0670276211187	300,095	-
Kiteta Chiefs Office	Equity	0670179229024	380	-
Miau Primary School	Equity	0670277735646	-	801,035
Maiuni Primary School	Equity	0670277822353	-	1,137
Nduluku Primary School	Equity	0670264354686	-	1,470
Mutembuku Primary School	Equity	0670278527937	-	2,860
Ndauni Primary School	Equity	0670262671878	-	600,575
Ngiluni Small Home	Equity	0670278467189	-	169,886
Syongungi Primary School	Equity	0670278508145	-	1,460
Usalala Primary School	Equity	0670266653874	-	600,218
Muluti Primary School	Equity	0670278452254	-	374,820
Kaketi Primary School	Equity	0670278503645	-	274,308
Sakai Primary School	Equity	0670161539550	-	316,905
Thwake Primary School	Equity	0670264452710	-	280,960
Ngaa Primary School	Equity	0670278453352	-	329,820
Kitondo Primary School	Equity	0670262690767	-	501,030
Matithini Primary School	Equity	0670278463018	-	2,640
Kako Special School	Equity	0670277303249	-	153,066
Nthilani Primary School	Equity	0670277312619	-	850,590
Nduundune Primary Sch.	Equity	0670262507438	-	799,985
Kavumbu Primary Sch.	Equity	0670164136851	-	801,980
Nthaatwa Primary Sch.	Equity	0670269056552	-	799,793
Kathamba Secondary School	Equity	0670278455461	-	8,401

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Muthwani Secondary School	Equity	0670264374786	-	10,535
Uvuu Secondary School	Equity	0670264371345	-	407,401
Mbukoni Secondary School	Equity	0670269197946	-	2,215
Kalawa Assistant Chiefs Office	Equity	0670269373999	-	1,665
Kako ACCs Residence	Equity	0670262675394	-	197,575
Kathulumbi ACCs Office	Equity	0670278452642	-	1,844,880
KMTC Mbooni	Equity	0670264428040	-	11,471,312
Kyunyu Primary School	Equity	0670264258334	-	300,643
Mithumo Primary School	Equity	0670278852507	-	189,000
Mbavani Primary School	Equity	0670262730072	-	22,098,545
Wanzauni Sec. School	Equity	0600296856009	-	300,249
Kyome Pri. Sch	Equity	0670278989798	-	299,488
Mavitini Pri. Sch	Equity	0670194668380	-	300,874
Kako Primary School	Equity	0670197625104	-	3,694
Ngungi Primary School	Equity	0670269070589	-	39,995
Mwende Primary School	Equity	0670276241856	-	1,935
Kikuswi Primary School	Equity	0670277306247	-	1,600
Kilungu Primary School	Equity	0670271869098	-	100
Kathamba Primary School	Equity	0670269066213	-	3,680
Kiteta Primary School	KCB	1207808733	-	300,885
Yatwa Primary School	KCB	1240125771	-	34,600
Wanzauni Primary School	KCB	1233857622	-	117,928
Kyanguma Primary School	KCB	1240108788	-	815
Kitundu Primary School	KCB	1183963041	-	736
Mavindu Primary School	KCB	1250465605	-	1,660
Watuka Primary School	KCB	1145780423	-	10,190
Tututha Primary School	KCB	1250147018	-	178,975
Kithoni Primary School	KCB	1251192866	-	137,285
Nzeveni Primary School	KCB	1250147719	-	299,975
Nthangathini Primary School	KCB	1183967535	-	599,480
Katikomu Primary School	KCB	1166990648	-	303,204
Kyandote Primary School	KCB	1170545645	-	4,428
Kiatineni Primary School	KCB	1250761816	-	273,975
Kango Primary School	KCB	1250627206	-	598,975
Mukaatini Primary School	KCB	1250492777	-	535

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Kakima Primary School	KCB	1184027307	-	631,365
Uvaani Primary School	KCB	1251331750	-	172,950
Mbooni AIC Primary Sch.	KCB	1183887612	-	800,395
Kithangaini Primary Sch.	KCB	1183891695	-	1,098,853
Musoa Primary School	KCB	1256300438	-	800,000
Songeni Primary School	KCB	1255773472	-	798,975
Wambuli Primary School	KCB	1171472455	-	800,920
Manzuvi Primary School	KCB	1154864464	-	394
Kikima TAC	KCB	1,233,364,969	-	900,704
Kithuia Primary Sch.	KCB	1152181386	-	851,905
Ngaa Secondary School	KCB	1156215870	-	202,020
Utumoni Secondary School	KCB	1155022521	-	59,530
Utangwa Sec. School	KCB	1233303465	-	1,004,915
Nzeveni AP Line	KCB	1250152259	-	1,009,395
Wanzauni Chiefs Office	KCB	1233643487	-	101,120
Kyuu Chiefs Office	KCB	1233685988	-	532,215
Mataa Chiefs Office	KCB	1255890312	-	38,019
Utwiini Primary School	KCB	1153155958	-	58,185
Matondoni Primary School	KCB	1255815779	-	232,975
Kyanguma Special School	KCB	1152690183	-	300,160
Nzueni Primary School	KCB	1256905623	-	25,580
Malaa Primary Sch.	KCB	1259531260	-	300,000
Kyuu primary Sch.	KCB	1171020708	-	299,050
Imandini Pri. Sch	KCB	1130685225	-	300,975
Ngai Primary School	KCB	1239900678	-	125,265
Kilyungi Primary School	KCB	1154939227	-	1,674
Ukala Primary School	KCB	1171020856	-	105
Wanzauni Primary School	KCB	1233857622	-	117,928
DCCs Office Mbooni West	KCB	1153056917	-	0
Itulu Primary School	KCB	1250553121	-	597,824
TOTAL			46,636,018	60,175,745

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1.0 Budget and budgetary Performance</p> <p>The summary statement of appropriation: recurrent and development combined reflects a final receipts budget and actual on a comparable basis of Kshs.178,754,947 and Kshs.108,784,483 respectively resulting to underfunding of Kshs.69,970,464 or 39% of the budget. Further, the approved project code lists from the National Constituencies Development Fund Board reflects an approved budget of Kshs.95,931,608 resulting to an unexplained variance of Kshs.82,823,339 with the statement.</p> <p>The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the constituents of Mbooni.</p>	<p>In agreement with the Audit teams' observations it is imperative to note that these variances were due to delayed funding from the National Government Constituencies Development Fund Board.</p> <p>In agreement with the Audit teams' observations it is imperative to note that these variances were due to delayed funding from the National Government Constituencies Development Fund Board.</p>	<p>Paul Kimilu Fund Account Manager</p>	<p>Resolved.</p>	<p>5 days Upon receipt of the final report</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2.0 Un-refunded project management committee(PMC) bank balances</p> <p>Note 15.4 and Annex 5 to the financial statements discloses PMC bank balances of Kshs.60,175,745 as at 30 June 2019 of which Kshs.305,804 relates to completed projects but had not been refunded. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires that all unutilized funds to be returned to the constituency account at the end of each financial year.</p> <p>To this extent, the Fund is in breach of the law.</p>	<p>In agreement with the Audit teams' observations the Management complied to ensure that all unutilized funds from the project management committees were refunded to Mbooni National Government Constituency Development Fund Account as required by the law. The Management wrote to the project management committees to refund the outstanding balances and only one cheque for Kilungu Primary School was cleared. The rest of the cheques where declined due variances caused by transaction charges. The other challenge was on the PMC accounts which had become dormant</p>	Paul Kimilu Fund Account Manager	Resolved	5 days Upon receipt of the final report

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		hence need activate and replace the old cheques. Attached, please find a copy of Bank statement showing funds refunded to the main Fund account for Kilungu Primary School and samples of the old cheques. (Appendix 1)			
	3.0 Unsatisfactorily Implemented Projects				
	<p>1. Kavumbu Primary School- renovation of four(4) classrooms: floor, roof, plaster, doors, windows and painting</p> <p>Project was yet to start due to request for change of project to construction of new classrooms which had not been approved.</p>	<p>In agreement with the Audit teams' observations the project implementation delayed awaiting approval from the National Government Constituencies Development Fund Board for the change of activity from classroom renovation to construction. However, the approval was</p>	Paul Kimilu Fund Account Manager	Resolved	5 days Upon receipt of the final report

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>granted and implementation was done and the current status of the project is complete. Attached, please find a copy of approval from the board, final payment certificate and photographs showing a complete project. (Appendix 2)</p>			
	<p>2. Kitundu Chiefs Office Social Hall- Floor, roofing, plaster, doors, windows and painting</p> <p>Budget was for Kshs.5,000,000 with Kshs.4,000,000 having been disbursed to the PMC.</p> <p>The project had stalled as contractor was not on site. Only the walling and roof had been done. As per the fourth schedule of the Constitution, social hall is a public amenity under the devolved functions.</p>	<p>In agreement with the Audit teams' observations the project implementation had stalled due to delayed funding from the National Government Constituencies Development Fund Board. However, the funds were received and implementation was done and the current status of the project is complete. Attached, please find a</p>	Paul Kimilu Fund Account Manager	Resolved	5 days Upon receipt of the final report

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		copy of the final payment certificate and photographs showing a complete project. (Appendix 3)			
	<p>3. Wanzauni Chiefs Office Social Hall- Floor, roofing, plaster, doors, windows and painting</p> <p>Budget was for Kshs.5,000,000 with Kshs.4,000,000 having been disbursed to the PMC.</p> <p>The project had stalled as contractor was not on site. Walling had only been done. As per the fourth schedule of the Constitution, social hall is a public amenity under the devolved functions.</p>	<p>In agreement with the Audit teams' observations the project implementation had stalled due to delayed funding from the National Government Constituencies Development Fund Board. Further, the Contractor had fallen ill and relocated out of the country for medication. However, the current status of the project is ongoing at 90% complete. Attached, please find photographs showing the current status of the project. (Appendix 4)</p>	Paul Kimilu Fund Account Manager	Resolved	5 days Upon receipt of the final report
		In line with the Audit			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>teams' view that as per the fourth schedule of the Constitution, social hall is a public amenity under the devolved functions. These two Projects are called chief's office social halls which were approved by the National Government Constituencies Development Fund Board. The projects were implemented at the chiefs' offices and are categorized under the security Sector which is a national Government function. Attached, please find a copy of the code list showing the projects approval. (Appendix 5)</p>			