

REPUBLIC OF KENYA



Enhancing Accountability

REPORT	
THE NATIONAL ASSEMBLY	
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THE AUDITOR-GENERAL

ON

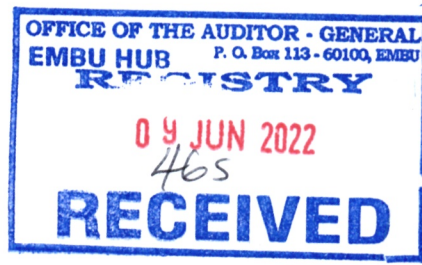
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MBEERE SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**



MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Revised Template 30th June 2021



MBEERE SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

300 413

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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***MBEÈRE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The MBEERE SOUTH Constituency NGCDF 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	JOHN M. NGATIA
2.	Sub-County Accountant	FAITH MAGIRI
3.	Chairman NGCDFC	GODFREY NGURU
4.	Member NGCDFC	HENRY MURAGE

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of MBEERE SOUTH Constituency NGCDF. 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) MBEERE SOUTH Constituency NGCDF Headquarters

P.O. Box 17
KIRITIRI,
MBEERE SOUTH NGCDF OFFICE/House/Plaza
ALONG EMBU KIRITIRI ROAD
EMBU, KENYA

(f) MBEERE SOUTH Constituency NGCDF Bankers

Sidian Bank
Branch: Embu branch
A/c Number 01007030000803
P.O BOX 1167
Embu Kenya

(g) Independent Auditors

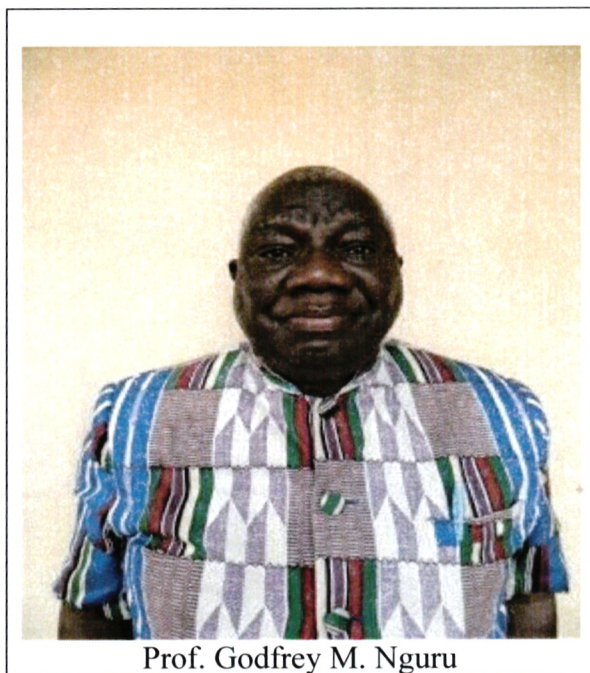
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:



Prof. Godfrey M. Nguru

INTRODUCTION

Mbeere South constituency consist of five wards namely Mavuria, Mbeti South, Makima, Mwea and Kiambere ward. The people of Mbeere South are determined to participate effectively in domesticating objectives of vision the big Four in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

ACHIEVEMENT

During the financial year 2019/2020, Mbeere South constituency has been able to absorb more than 75% all the total allocation and also the balance of the other financial years. Construction of classrooms, dormitories and also laboratories has been given priority. Within the same year Mbeere South NGCDFC has fast tracked installation of CIH hubs in order to equip youth with ICT skills. Thousands of needy students have benefited from the bursaries. Some of the projects done were:

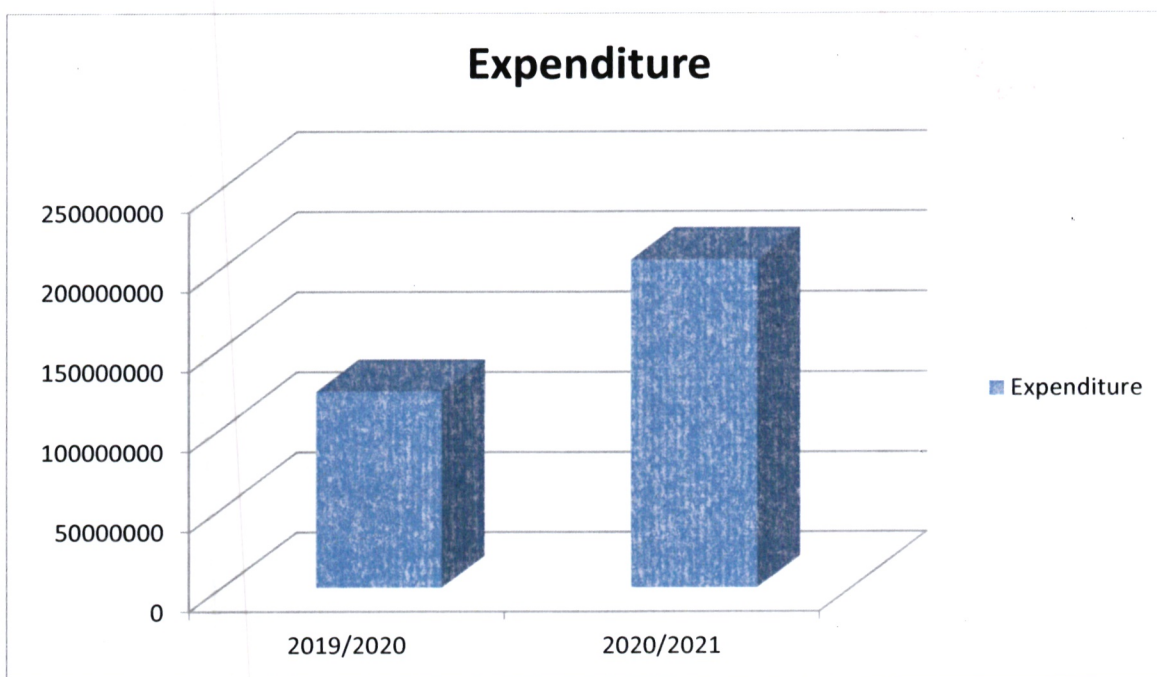
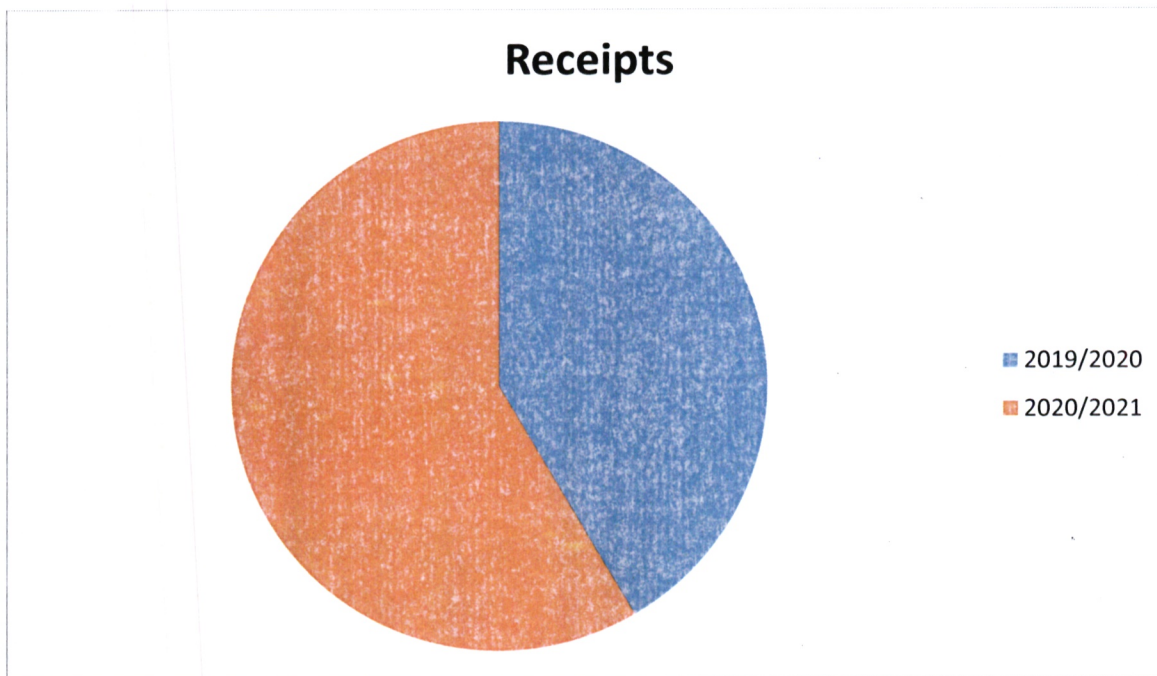






BUDGET PERFORMANCE AGAINST ACTUALS

The graph and the pie chart below show how the budget performance against the actual expenditure.



EMERGING ISSUES

There is a dire need by the community for some projects which are devolved. Mbeere South NGCDFC would like to support the community with a well-equipped dispensary but this function fall under county government. With the outbreak of the covid-19 pandemic the constituency really requires additional ones. Insecurity has also affected the constituent thus there is need for more police stations.

MBEERE SOUTH NGCDFC MILESTONE

Mbeere South NGCDFC has gone a milestone in enhancing education sector by providing safe and secure learning environment. Some of the projects that Mbeere South undertook during this financial year include but not limited to;

CHALLENGES AND RECOMMENDATIONS

Some of the challenges that Mbeere south ng-cdfc is facing

- Late disbursement of funds

We are engaging the NG-CDF Board to disburse fund as quickly as possible so that services can be delivered as per the time lines.

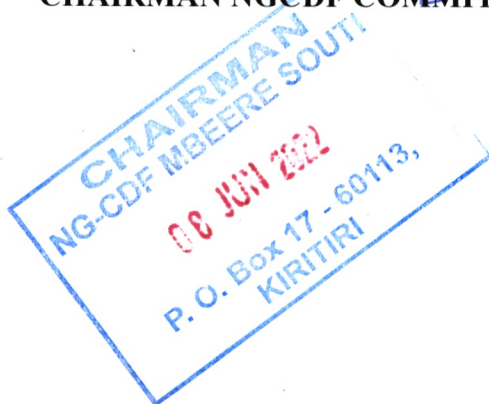
- Shortage of technical personnel at the sub county level

We are facing the challenge of technical staffs at the sub county level like the public works officers and the procurement officers. We have written to the district county commissioner to assist us since he is member of the Mbeere south Ng-cdfc

Signature



CHAIRMAN NGCDF COMMITTEE



III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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.

The key development objectives of NGCDF-MBEERE SOUTH Constituency's 2018-2022 plan are to:

Strategic Objectives:

- i. Improve access to quality education
- ii. Harness youth talent and empower them
- iii. Cater for any unforeseen occurrences in the constituency
- iv. Promote environmental sustainability in the constituency
- v. Enhance security in the constituency
- vi. Improve tracking of implementation of NG-CDF programmes
- vii. Promote performance management and smooth running of NG-CDF office

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	Improve access to quality education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Primary school project 8 administration block, 1 dormitory, 7 classrooms, 10 toilets, secondary project , 5 administration block, 3 dormitory, 7 classrooms, 5 laboratories, and 4 dining halls - number of bursaries over 5000 student	In FY 20/21 - we increased number of classrooms from 10 to 12, dormitories from 4 to 6, laboratories 3 to 8 this was done in the constituency - Bursary beneficiaries at all levels were as per the attached schedules

**MBEERE SOUTH Constituency
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Security	Enhance security in the constituency	To enhance security infrastructure and improved conditions	Security projects, 5 chief and assistant chief's offices were to be constructed.	Construction of Kidaruma, Mavuria and Kiamuringa chiefs offices.
Environment	Promote environmental sustainability in the constituency	Improve access to clean water	Supply of water tanks and gutters installation in schools 20 tanks, ten thousand litre of water tank.	Riakanau primary school and Kabuguri primary school supply of two 10 ltrs water tanks and gutters installation
Sports	Improve tracking of implementation of NG-CDF programmes	Sport programmes facilitation for the youth	Facilitating a sports, one tournament,. also upgrading playing field 5 playing fields were graded.	Chioridagwa primary school and Ngenge primary school playing field grading.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

MBEERE SOUTH has put in place measures regarding proper use of never-ending environmental degradation, in order to improve the ecosystem.

Environmental policy

- Ensuring we comply with the government set up policies concerning environment
- Prevention of environmental degradation
- Training NGCDFC and staffs on the better use and planning of environment
- Renovation and cleaning school and supplying water tanks
- Water harvesting in school

3. Employee welfare

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

Employees are encouraged and supported to continually build on their skills and knowledge. MBEERE SOUTH constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

MBEERE SOUTH NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

MBEERE SOUTH NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

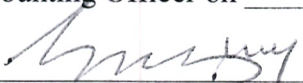
The Accounting Officer in charge of the NGCDF-MBEERE SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MBEERE SOUTH Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MBEERE SOUTH Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- MBEERE SOUTH Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.


Chairman NGCDF Committee
Name: _____
CHAIRMAN
NG-CDF MBEERE SOUTH
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI


Fund Account Manager
Name: _____
FUND ACCOUNT MANAGER
NG-CDF MBEERE SOUTH
P. O. Box 17 - 60113,
KIRITIRI

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MBEERE SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mbeere South Constituency for the year ended

Report of the Auditor-General on National Government Constituencies Development Fund - Mbeere South Constituency for the year ended 30 June, 2021

30 June, 2021 set out on pages 17 to 61, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 Mbeere South National Government Constituency Development Fund as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Expenditure on Other Grants and Transfers

1.1 Bursaries to Secondary Schools and Tertiary Institutions

The statement of receipts and payments for the year ended 30 June, 2021 reflects an amount of Kshs.43,981,537 under other grants and other transfers, as disclosed in Note 7 to the financial statements. The balance includes Kshs.12,210,000 and Kshs.8,642,000 relating to bursary to secondary schools and to tertiary institutions respectively. However, supporting schedules provided indicated balances of Kshs.12,208,000 and Kshs.8,062,000 resulting to unexplained variance of Kshs.2,000 and Kshs.580,000 in respect of secondary schools and tertiary bursaries respectively.

Further, details of students awarded bursaries amounting Kshs.582,000 were not provided for audit verification, contrary to the requirement of Section 23(1)(d) of the Public Finance and Management Regulation 2015, which states that an Accounting Officer shall in accordance with Article 226(2) of the Constitution and section 68(1) of the Act be accountable to the National Assembly for measures taken to prepare the financial reports that reflect a true and fair financial position of the entity.

1.2 Expenditure on Sports Projects

The statement of receipts and payments reflects an amount of Kshs.43,981,537 under other grants and other transfers which as disclosed under Note 7 to the financial statements include Kshs.2,747,354 incurred on sports projects, which included facilitation of and organizing football and volleyball tournaments, buying boots, uniforms and trophies. However, bank statements, expenditure returns and reconciliation of quantities received vide the Counter Receipt Vouchers(S13s) with quantities in the distribution list were not provided for audit verification contrary to the requirement of Section 104(1) of the Public Finance and Management Regulation, 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered

receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the accuracy and completeness of expenditure on Secondary Schools, Tertiary Institutions and Sports projects of Kshs.12,210,000, Kshs.8,642,000 and Kshs.2,747,354 respectively could not be confirmed.

2.0 Unsupported Expenditure on the Use Goods Services

2.1 Committee Allowance

The statement of receipts and payments reflects Kshs.9,752,003 under use of goods and services as disclosed in Note 5 to the financial statements. The amount includes Kshs.609,000 relating to committee allowances which were not supported with the relevant meeting minutes, attendance lists, notices of meetings and meeting agendas contrary to the requirement of Section 99(3) of Public Finance Management (National Government) Regulations, 2015 which require that every entry in the accounts shall be supported by a voucher or other approved document containing full details, clear narrations and particulars of the items to which it relates.

2.2 Fuel Expenditure

Note 5 to the financial statements reflects Kshs.300,000 incurred on fuel, oil and lubricants whose fuel register was not availed for audit review contrary to Section 81(3) of Public Finance Management Act, 2012, which states that Accounting Officer should ensure that proper books of accounts are prepared and the financial statements prepared thereof are in agreement with the books of accounts and Section 104(1) of the Public Finance Management (National Government) Regulations 2015, which provides that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported with the appropriate authority and documentation.

In the circumstances, the Committee allowance and fuel expenditure of Kshs.609,000 and 300,000 respectively 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 - Mbeere South 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.

Other Matter

1.0 Budgetary Control Performance

The summary statement of appropriation reflects final budgeted receipts of Kshs.262,589,842 and actual receipts of Kshs.216,900,963 resulting to an under funding

of Kshs.45,688,879 or 17% of the budget. Similarly, the statement reflects final budgeted payments of Kshs.262,589,842 and actual payments of Kshs.205,842,458 resulting to an under expenditure of Kshs.56,747,384 or 22% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mbeere South Constituency.

2.0 Prior Year Matters

In the audit of the previous year, a number of paragraphs were raised under the Report on Financial Statements, Reports on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board Templates.

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

1.0 Irregular Payments

Note 5 to the financial statements reflects an amount of Kshs.1,435,200 relating to office and general supplies and services, which further includes Kshs.464,400 spent on the purchase and delivery of office stationery. However, review of the payment voucher, invoice and delivery note revealed that the goods procured were not requisitioned by the user department contrary to Section 71(1) of the Public Procurement and Asset Disposal Regulation, 2020 which states that the head of the user department shall initiate the procurement process through a requisition as per the approved procurement plan.

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

2.0 Projects Implementation

The statement of receipts and payments reflects an balance of Kshs.143,820,585 under transfers to other Government units, as disclosed under Note 6 to the financial statements. During the year under review Management of the National Government Constituency Development Fund disbursed an amount of Kshs.6,426,000 to three Secondary School projects, Kshs.1,800,000 to two Primary Schools and 1,900,000 to three Security projects. However physical verification during the audit revealed that these

projects were not implemented in accordance with the terms of respective contracts contrary to the requirement of Section 139(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that a contractor shall satisfactorily perform its contractual obligations prior to any payment by a procuring entity.

3.0 Undelivered Plastic Water Tanks

Note 7 of the financial statements reflects an amount of Kshs.4,992,182 incurred on environment projects, which further includes Kshs.3,342,000 paid to a supplier for the supply of (21) water tanks (10,000 litres) to eleven (11) institutions and construction of bases and gutters and planting of trees in Mbeere South NG-CDF compound.

It was however noted that out of the twenty-one (21), water tanks only eight (8) were delivered leaving thirteen (13) tanks not delivered contrary to the requirement of Section 104(1) of the Public Finance Management (National Government Regulations 2015) which states that all payment vouchers of public moneys shall be supported by the appropriate authority and documentation.

In the circumstances, it could not be confirmed whether Mbeere South Constituencies got value for their money.

4.0 Project Management Committee Accounts

Note 17.4 and Annex 5 to the financial statements for the year ended 30 June, 2021 reflects Project Management Committee bank balances amounting to Kshs.117,191,865 relating to one hundred and thirty-seven (37) Project Committee bank balances. Review of records provided revealed that 34 out of 137 Project Management Committee bank accounts holding Kshs.8,396,129.50 were dormant contrary to the requirement of Section 83(1) and (2) of the Public Financial Management (National Government) Regulations 2015 which states that (1) The National Treasury shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices and (2) For purposes of this regulation, sound cash management includes avoiding accumulation of idle balances.

Further, Annex 5 to the financial statements reflect Project Management Committee's bank balance of Kshs.117,191,865 as at 30 June, 2021. It was however noted that cash books were not maintained to support the Project Management Committee bank balances contrary to the requirement of Section 100 of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts of the vote for which he or she is responsible.

Further, the bank reconciliation statements maintained were incomplete and did not indicate bank statement and cash book balances but merely recorded the receipts, payments and bank charges during the period.

In the circumstances, accuracy, optimal management and utilization of project management committee accounts might have not been realized, and the Management was 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.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 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 the Fund 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 going concern 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 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 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 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

07 September, 2022

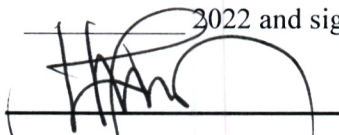
**MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**


VII. STATEMENT OF RECEIPTS AND PAYMENTS

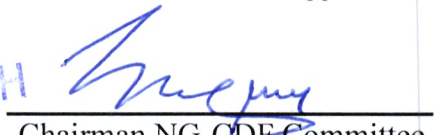
I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	193,402,552	137,140,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	315,000	-
TOTAL RECEIPTS		193,717,552	137,140,876
PAYMENTS			
Compensation of employees	4	2,349,820	2,023,300
Use of goods and services	5	9,752,003	8,886,589
Transfers to Other Government Units	6	143,820,585	66,306,007
Other grants and transfers	7	43,981,537	35,964,210
Acquisition of Assets	8	3,600,000	8,680,898
Other Payments	9	2,338,514	1,169,257
TOTAL PAYMENTS		205,842,458	123,030,261
SURPLUS/DEFICIT		(12,124,906)	14,110,615

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBEERE SOUTH Constituency financial statements were approved on 08 JUN 2022 and signed by:


Fund Account Manager
Name: _____


National Sub-County Accountant
Name: Faith N. Mgini
ICPAK M/No: 17990


Chairman NG-CDF Committee
Name: _____

FUND ACCOUNT MANAGER
NG-CDF MBEERE SOUTH
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

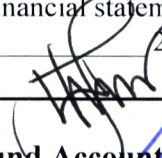
CHAIRMAN
NG-CDF MBEERE SOUTH
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

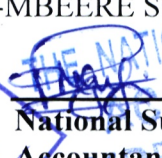
VIII. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

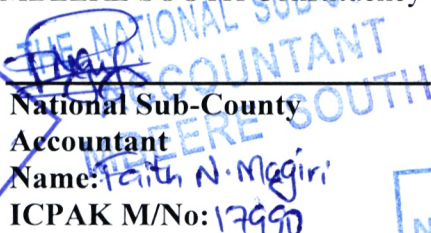
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,058,505	23,183,411
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		11,058,505	23,183,411
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		11,058,505	23,183,411
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		11,058,505	23,183,411
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	23,183,411	8,657,797
Prior year adjustments	14	-	415,000
Surplus/Deficit for the year		(12,124,906)	14,110,615
NET FINANCIAL POSITION		11,058,505	23,183,411

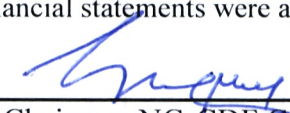
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBEERE SOUTH Constituency financial statements were approved on 08 June 2022 and signed by:


Fund Account Manager
 Name:


 FUND ACCOUNT MANAGER
 NG-CDF MBEERE SOUTH
 P. O. Box 17 - 60113,
 KIRITIRI


National Sub-County Accountant
 Name: Faith N. Magiri
 ICPAK M/No: 17990


 THE NATIONAL SUB-COUNTY ACCOUNTANT
 MBEERE SOUTH


Chairman NG-CDF Committee
 Name:

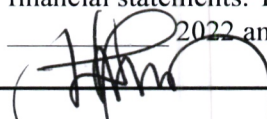

 CHAIRMAN
 NG-CDF MBEERE SOUTH
 08 JUN 2022
 P. O. Box 17 - 60113,
 KIRITIRI

**MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**


IX. STATEMENT OF CASHFLOW

		2020- 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	193,402,552	137,140,876
Other Receipts	3	315,000	-
		193,717,552	137,140,876
Payments for operating activities			
Compensation of Employees	4	2,349,820	2,023,300
Use of goods and services	5	9,752,003	8,886,589
Transfers to Other Government Units	6	143,820,585	66,306,007
Other grants and transfers	7	43,981,537	35,964,210
Other Payments	9	2,338,514	1,169,257
		202,242,458	114,349,363
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	415,000
Net Adjustments		-	415,000
Net cash flow from operating activities		(8,524,906)	23,206,513
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(3,600,000)	(8,680,898)
Net cash flows from Investing Activities		(3,600,000)	(8,680,898)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(12,124,906)	14,525,615
Cash and cash equivalent at BEGINNING of the year	10	23,183,411	8,657,797
Cash and cash equivalent at END of the year		11,058,505	23,183,411

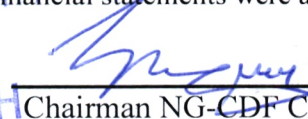
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBEERE SOUTH Constituency financial statements were approved on 2022 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant
Name: Faith N. Mgigi
ICPAK M/No: 17990



Chairman NG-CDF Committee
Name:

FUND ACCOUNT MANAGER
NG-CDF MBEERE SOUTH
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

CHAIRMAN
NG-CDF MBEERE SOUTH
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. SUMMARY STATEMENT OF APPROPRIATION

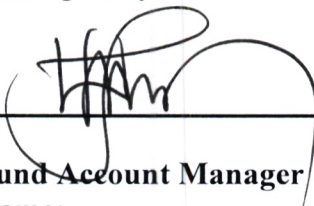
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	23,183,411	102,002,552	262,274,842	216,585,963	45,688,879	82.6%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts		315,000		315,000	315,000	-	100.0%
TOTAL RECEIPTS	137,088,879	23,498,411	102,002,552	262,589,842	216,900,963	45,688,879	82.6%
PAYMENTS							
Compensation of Employees	2,980,000	2,412,603		5,392,603	2,349,820	3,042,783	43.6%
Use of goods and services	9,357,999	6,477,466	441,486	16,276,951	9,752,003	6,524,948	60.0%
Transfers to Other Government Units	108,575,118		48,891,579	157,466,697	143,820,585	13,646,112	91.3%
Other grants and transfers	16,175,762	14,293,342	35,561,048	66,030,152	43,981,537	22,048,615	66.7%
Acquisition of Assets	-		14,713,526	14,713,526	3,600,000	11,113,526	24.5%
Other Payments	-	0	2,394,913	2,394,913	2,338,514	56,400	97.6%
funds pending approval	-	315,000		315,000		315,000	
TOTAL	137,088,879	23,498,411	102,002,552	262,589,842	205,842,458	56,747,384	78.4%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*


**MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	56,747,384
Less undisbursed funds receivable from the Board as at 30th June 2021	45,688,879
	11,058,505
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	11,058,505


The NGCDF-MBEERE SOUTH Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager
Name:

**THE NATIONAL SUB-COUNTY
ACCOUNTANT
MBEERE SOUTH**


**National Sub-County
Accountant**
Name: Faith N. Mgiri
ICPAK M/No: 17990



Chairman NG-CDF Committee
Name:

**FUND ACCOUNT MANAGER
NG-CDF MBEERE SOUTH**
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

**CHAIRMAN
NG-CDF MBEERE SOUTH**
08 JUN 2022
P. O. Box 17 - 60113,
KIRITIRI

*MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f= d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Administration and Recurrent							
Compensation of employees	2,980,000	2,412,603	-	5,392,603	2,349,820	3,042,783	44
Committee allowances	1,248,000	972,555	-	2,220,555	609,000	1,611,555	27
Use of goods and services	3,997,333	1,212,162	-	5,209,495	2,800,000	2,409,495	54
Total	8,225,333	4,597,320	-	12,822,653	5,758,820	7,063,833	45
Monitoring and evaluation						-	
Capacity building	1,900,000	2,892,693	-	4,792,693	3,029,450	1,763,243	62
Committee allowances	1,800,000	1,371,342	-	3,171,342	3,100,600	70,742	98
Use of goods and services	412,666	28,714	-	441,380	212,953	228,427	48
Total	4,112,666	4,292,749	-	8,405,415	6,343,003	2,062,412	
Emergency							
Primary Schools	5,092,206	36,539	2,696	5,131,441	-	5,131,441	-
Kakawa Primary school	-	-	250,000	250,000	250,000	-	100
Kiria St. Marks Primary School	-	-	200,000	200,000	200,000	-	100
Kiria St. Marks Primary School	-	-	250,000	250,000	250,000	-	100
Kanyariri Primary School	-	-	250,000	250,000	250,000	-	100
Kiambere Primary School	-	-	250,000	250,000	250,000	-	100
Muraru Primary school	-	-	250,000	250,000	250,000	-	100

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Mbita Primary School	-	-	250,000	250,000	250,000	-	100
Kakindu Primary school	-	-	250,000	250,000	250,000	-	100
Musingini Primary School	-	-	250,000	250,000	250,000	-	100
Kamunyang Primary School	-	-	250,000	250,000	250,000	-	100
CCM ndune Primary School	-	-	250,000	250,000	250,000	-	100
Kaninwanthiga primary school	-	-	260,000	260,000	260,000	-	100
Kiametho Primary School	-	-	260,000	260,000	260,000	-	100
Ngiori Primary School	-	-	260,000	260,000	260,000	-	100
Ngiori Primary School	-	-	80,000	80,000	80,000	-	100
Mburutani Primary School	-	-	260,000	260,000	260,000	-	100
Ndunguni Primary School	-	-	260,000	260,000	260,000	-	100
Aic Beram Gachariri Pry Sch	-	-	80,000	80,000	80,000	-	100
Gorindagwa Primary School	-	-	260,000	260,000	260,000	-	100
Sa Gategi Primary School	-	-	150,000	150,000	150,000	-	100
Secondary schools	-	-		-		-	-
Malikini Secondary School pmc	-	-	250,000	250,000	250,000	-	100
Kiamuringa Secondary School Pmc	-	-	250,000	250,000	250,000	-	100
Mashamba Secondary school Pmc	-	-	250,000	250,000	250,000	-	100
Mwanyani secondary school	-	-	250,000	250,000	250,000	-	100
Nyangwa Girls	-	-	260,000	260,000	260,000	-	100
Nthingini Sec School	-	-	260,000	260,000	260,000	-	100
Wachoro Sec School	-	-	260,000	260,000	260,000	-	100
Tertiary institutions				-		-	-

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Security projects			-	-		-	-
Gichiche Chiefs Office			41,000	41,000	41,000	-	100
Nyangwa Ass. Chief Office			200,000	200,000	200,000	-	100
Nyangwa Ass. Chief Office			50,000	50,000	50,000	-	100
Unutilised				-	-	-	-
Total	5,092,206	36,539	6,643,696	11,772,441	6,641,000	5,131,441	
Bursary and Social Security				-			-
Secondary Schools	-	6,033,898	8,049,828	14,083,726	12,210,000	1,873,726	87
Tertiary Institutions	-	4,115,905	7,000,000	11,115,905	8,642,000	2,423,905	78
Social Security	-			-			-
Special Needs	-			-	-		-
Total	-	10,149,803	15,049,828	25,199,631	20,852,000	4,347,631	83
Sport	2,741,778		2,747,355	5,489,133	2,747,354	2,741,778	50
Total	2,741,778	-	2,747,355	5,489,133	2,747,354	2,741,778	50
Environment							
	2,741,778		2,747,355	5,489,133	4,992,182	496,951	91
Total	2,741,778	-	2,747,355	5,489,133	4,992,182	496,951	91
Primary Schools Projects							-
Mutugu Primary School	3,700,000.00	-	-	3,700,000	3,700,000	-	100
Kaweru Primary School	800,000.00	-	-	800,000		800,000	-
Rianguu Primary School	126,000.00	-	-	126,000	126,000	-	100
Kamwimbi Primary School	1,050,000.00	-	-	1,050,000	1,050,000	-	100
AIC Beram Gachuriri Primary School	1,650,000.00	-	-	1,650,000	1,650,000	-	100
Rianjeru Primary School	1,400,000.00	-	-	1,400,000	1,400,000	-	100
Kiamuringa Primary School	1,000,000.00	-	-	1,000,000	-	1,000,000	-
Rugakori Primary School	1,800,000.00	-	-	1,800,000	1,800,000	-	100

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
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Kiamuringa Primary School	1,500,000.00	-	-	1,500,000		1,500,000	-
Ngenge Primary School	800,000.00	-	-	800,000	800,000	-	100
Mayori Primary School	70,000.00	-	-	70,000	70,000	-	100
Gikiiro Primary School	70,000.00	-	-	70,000	70,000	-	100
Karwiro Primary School	126,000.00	-	-	126,000	126,000	-	100
Nyangwa Primary School	1,400,000.00	-	-	1,400,000	1,400,000	-	100
Mutus Primary School	70,000.00	-	-	70,000	70,000	-	100
Gatumbiri Primary School	126,000.00	-	-	126,000	126,000	-	100
Ciorindagwa Primary School	1,500,000.00	-	-	1,500,000	1,500,000	-	100
Kathuri Primary School	500,000.00	-	-	500,000	500,000	-	100
Kiritiri Primary School	580,000.00	-	-	580,000	580,000	-	100
Kamurugu Primary School	800,000.00	-	-	800,000	800,000	-	100
Kabuguri Primary School	1,000,000.00	-	-	1,000,000		1,000,000	-
Iriamurai Primary School	800,000.00	-	-	800,000	800,000	-	100
Kaseveni Primary School	1,220,000.00	-	-	1,220,000	1,220,000	-	100
Makutano Primary School	800,000.00	-	-	800,000		800,000	-
Malikini Primary School	800,000.00	-	-	800,000	800,000	-	100
ACK Kilia Primary School	800,000.00	-	-	800,000	800,000	-	100
Iria Itune Primary School	126,000.00	-	-	126,000	126,000	-	100
Kamweli Primary School	900,000.00	-	-	900,000	900,000	-	100
Karaba Consolata Primary School	126,000.00	-	-	126,000	126,000	-	100
Karuku Primary School	70,000.00	-	-	70,000	70,000	-	100
Maviani Primary School	600,000.00	-	-	600,000	600,000	-	100
Riakanau Primary School	70,000.00	-	-	70,000	70,000	-	100
Unyuani Primary School	1,400,000.00	-	-	1,400,000	1,400,000	-	100
Wakalia Primary School	126,000.00	-	-	126,000	126,000	-	100
S.A Gategi Primary	126,000.00	-	-	126,000	126,000	-	100

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
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School							
Mutindwa Primary School	1,050,000.00	-	-	1,050,000	1,050,000	-	100
Ngambari Primary School	580,000.00	-	-	580,000		580,000	-
Nyambori Primary School	1,500,000.00	-	-	1,500,000		1,500,000	-
Ndithiri Primary School	580,000.00	-	-	580,000		580,000	-
Marimari Primary School	700,000.00	-	-	700,000		700,000	-
Rutumbi Primary School	1,050,000.00	-	-	1,050,000	1,050,000	-	100
Ikomenie Primary School	700,000.00	-	-	700,000	700,000	-	100
Muthiru Primary School	1,050,000.00	-	-	1,050,000	1,050,000	-	100
Gikuru Primary School	1,050,000.00	-	-	1,050,000		1,050,000	-
Urua Primary School	1,220,000.00	-	-	1,220,000		1,220,000	-
CCM Ndune Primary School	1,050,000.00	-	-	1,050,000		1,050,000	-
Karisa Primary School	1,050,000.00	-	-	1,050,000	1,050,000	-	100
Ngeca Primary School	600,000.00	-	-	600,000	600,000	-	100
Kamunyagia Primary School	1,500,000.00	-	-	1,500,000	1,500,000	-	100
Kikulani Primary School	126,000.00	-	-	126,000	126,000	-	100
Kakawa Primary School	600,000.00	-	-	600,000	600,000	-	100
Mwanyani Primary School	147,000.00	-	-	147,000	147,000	-	100
Gikuru Primary School	170,000.00	-	-	170,000	170,000	-	100
Njeru Primary School	1,220,000.00	-	-	1,220,000		1,220,000	-
Njeru Primary School	70,000.00	-	-	70,000	70,000	-	100
Kamunyagia Primary School	600,000.00	-	-	600,000	600,000	-	100
AIC Berom gachuriri pri school	-	-	750,000	750,000	750,000	-	100
Mutugu pri school	-	-	2,800,000	2,800,000	2,800,000	-	100
Rianguu pri school	-	-	900,000	900,000	900,000	-	100
Rianjeru pri school	-	-	1,000,000	1,000,000	1,000,000	-	100
Yoder karwigi pri school	-	-	900,000	900,000	900,000	-	100

100	-	900,000	900,000	900,000	-	-	Nyangwa pri school
100	-	500,000	500,000	500,000	-	-	Mayori pri school
100	-	900,000	900,000	900,000	-	-	Karuroro pri school
100	-	500,000	500,000	500,000	-	-	Mutus pri school
100	-	500,000	500,000	500,000	-	-	Gikiro pri school
100	-	300,000	300,000	300,000	-	-	Kathuri pri school
-	300,000		300,000	300,000	-	-	Ngiiori pri school
100	-	900,000	900,000	900,000	-	-	Gatumbiri pri school
100	-	500,000	500,000	500,000	-	-	Riakanao pri school
100	-	900,000	900,000	900,000	-	-	Karaba consolata pri school
100	-	500,000	500,000	500,000	-	-	Karuku pri school
100	-	900,000	900,000	900,000	-	-	Wakalia pri school
100	-	900,000	900,000	900,000	-	-	Iria itune pri school
100	-	1,000,000	1,000,000	1,000,000	-	-	Ngangari primary school Pmc
100	-	500,000	500,000	500,000	-	-	Kariguri pri school
100	-	900,000	900,000	900,000	-	-	Kamaju pri school
100	-	900,000	900,000	900,000	-	-	Kianyaga pri school
100	-	1,800,000	1,800,000	1,800,000	-	-	Ngcha pri school
100	-	1,800,000	1,800,000	1,800,000	-	-	Kakawa pri school
100	-	1,800,000	1,800,000	1,800,000	-	-	Kamunyagia pri school
100	-	900,000	900,000	900,000	-	-	Mwanyani pri school
100	-	500,000	500,000	500,000	-	-	Njeru pri school
100	-	900,000	900,000	900,000	-	-	Kanthenge Primary School
100	-	900,000	900,000	900,000	-	-	Kiria Primary School
-	150,000	-	150,000	150,000	-	-	Mutus Primary School
-	1,579	-	1,579	1,579	-	-	Nyangwa Primary School
-	350,000	-	350,000	350,000	-	-	Rugakori Primary School

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
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MBEERE SOUTH PRY SCHOOL DESKS	-	-	3,000,000	3,000,000	3,000,000	-	100
Mutuobare Primary School Pmc	-	-	1,500,000	1,500,000	1,500,000	-	100
ACK Kilia Primary Sachool Pmc	-	-	1,500,000	1,500,000	1,500,000	-	100
Iriamurai primary School	-	-	1,500,000	1,500,000	1,500,000	-	100
JM Nyaga Primary School	-	-	1,500,000	1,500,000	1,500,000	-	100
Wango Primary School	-	-	750,000	750,000	-	750,000	-
Gwakarigu primary	-	-	750,000	750,000	-	750,000	-
Ack Kilia primary school	-	147,000		147,000	147,000	-	100
Gikondi primary school	-	147,000		147,000	147,000	-	100
Gikuru primary school	-	70,000		70,000	70,000	-	100
Irabari primary school	-	70,000		70,000	70,000	-	100
Iriaitune primary school	-	70,000		70,000	70,000	-	100
Kamutuanjiru primary school	-	126,000		126,000	126,000	-	100
Kangungi primary school	-	70,000		70,000	70,000	-	100
Kaninwanthiga primary school	-	200,000		200,000	200,000	-	100
Kanthenge primary school	-	126,000		126,000	126,000	-	100
Kiamukuyu primary school	-	70,000		70,000	70,000	-	100
Kiria St. mark primary school	-	126,000		126,000	126,000	-	100
Kiamuringa primary school	-	70,000		70,000	70,000	-	100
Makawani primary school	-	70,000		70,000	70,000	-	100
Marimari primary school	-	70,000		70,000	70,000	-	100
Mathigameru primary school	-	147,000		147,000	147,000	-	100
Murindi primary school	-	147,000		147,000	147,000	-	100

MBEERE SOUTH Constituency
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Mwanyani primary school	-	147,000		147,000	147,000	-	100
Minuri primary school	-	126,000		126,000	126,000	-	100
Namuri primary school	-	70,000		70,000	70,000	-	100
Muraru primary school	-	98,000		98,000	98,000	-	100
Ngangari primary school	-	70,000		70,000	70,000	-	100
Nyambori primary school	-	147,000		147,000	147,000	-	100
Urua primary school	-	147,000		147,000	147,000	-	100
Yoder Karwigi primary school	-	126,000		126,000	126,000	-	100
Karuku Primary School	-	400,000		400,000	400,000	-	100
Total	44,645,000	3,057,000	38,651,579	86,353,579	70,752,000	15,601,579	82
							-
Kirima Secondary School	1,400,000			1,400,000	1,400,000	-	100
Kirima Secondary School	2,000,000			2,000,000		2,000,000	-
Ngenge Secondary School	900,000			900,000	900,000	-	100
Munyoru Secondary School	1,800,000			1,800,000	1,800,000	-	100
Kamunyangi Secondary School	2,050,000			2,050,000	2,050,000	-	100
Mbita Secondary School	900,000			900,000		900,000	-
Kabururi Secondary School	800,000			800,000	800,000	-	100
Nyangwa Boys Secondary School	14,000,000		2,500,000	16,500,000	12,260,000	4,240,000	74
Mutus Secondary School	1,700,000			1,700,000	1,700,000	-	100
Gataka Secondary School	1,000,000			1,000,000	1,000,000	-	100
Igumori Secondary School	2,000,000			2,000,000	2,000,000	-	100
Kabuguri Secondary School	126,000			126,000	126,000	-	100
Gikiro Secondary School	1,900,000			1,900,000	1,900,000	-	100
Mayori Secondary School	4,300,000			4,300,000	4,300,000	-	100

MBEERE SOUTH Constituency
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Mayori Secondary School	1,000,000			1,000,000		1,000,000	-
Rugogwe Secondary School	1,400,000			1,400,000	1,400,000	-	100
St. Mary Nyangwa Girls Secondary School	126,000			126,000	126,000	-	100
Machang'a Secondary School	1,050,000			1,050,000	1,050,000	-	100
AIC Wango Secondary School	900,000			900,000		900,000	-
Malikini Secondary School	1,000,000			1,000,000	1,000,000	-	100
Kamweli Secondary School	2,150,000			2,150,000	2,150,000	-	100
Iria Itune Secondary School	1,600,000			1,600,000	1,600,000	-	100
S.A Gategi Secondary School	4,500,000			4,500,000	4,500,000	-	100
Nthigini Secondary School	126,000			126,000	126,000	-	100
Mbonzuki Secondary School	900,000			900,000	900,000	-	100
Gategi Girls Secondary School	126,000			126,000	126,000	-	100
Mariari Girls Secondary School	1,220,000			1,220,000		1,220,000	-
Kiambere Mixed Sec School	6,930,118			6,930,118		6,930,118	-
St. Augustine Mariari Sec Sch	1,400,000			1,400,000	1,400,000	-	100
AIC Ndune Secondary School	126,000			126,000	126,000	-	100
Kanyonga Secondary School	1,500,000			1,500,000	1,500,000	-	100
Kirima sec school			1,500,000	1,500,000	1,500,000	-	100
Kiamuringa sec school			590,000	590,000	590,000	-	100

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Kabururi sec school			1,000,000	1,000,000	1,000,000	-	100
ST.Marys nyangwa sec school			900,000	900,000	900,000	-	100
Rogogwe sec school			900,000	900,000	900,000	-	100
Mutus sec school			750,000	750,000	750,000	-	100
Gacabari sec school			1,000,000	1,000,000	1,000,000	-	100
Kabuguri sec school			900,000	900,000	900,000	-	100
Gataka sec school			800,000	800,000	800,000	-	100
Gategi SA sec school			2,000,000	2,000,000	2,000,000	-	100
Nthingini sec school			900,000	900,000	900,000	-	100
Gategi girls sec school			900,000	900,000	900,000	-	100
Mbonzuki sec school			1,000,000	1,000,000	1,000,000	-	100
Gitaraka girl sec school			1,000,000	1,000,000	1,000,000	-	100
Kabuguri Secondary School			500,000	500,000	500,000	-	100
Kiambere Mixed Secondary School			600,000	600,000	600,000	-	100
Mariari Girls Secondary School			100,000	100,000	100,000	-	100
Mbondoni Secondary School			900,000	900,000	900,000	-	100
St. Pauls Karura Sec School		500,000		500,000	500,000		
Mutus Secondary School Pmc		150,000		150,000	150,000		
Igumori Secondary School		400,000		400,000	400,000		
Ngenge secondary School Pmc			650,000	650,000	650,000		
Kanyonga Secondary school Pmc			650,000	650,000	650,000		
Kamunyangi Secondary School Pmc			150,000	150,000	150,000		
Munyoru Secondary			150,000	150,000	150,000		

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School Pmc							
Maviani Secondary School Pmc			250,000	250,000	250,000		
Gacabari Secondary School Pmc			70,000	70,000	70,000		
S.A Gategi Secondary School Pmc			147,000	147,000	147,000		
Karura Secondary School Pmc			126,000	126,000	126,000		
Kiambere Secondary School			126,000	126,000	126,000		
Makima Secondary school pmc			126,000	126,000	126,000		
Mbita Secondary School Pmc			105,000	105,000	105,000		
				-		-	-
Total	60,930,118	1,050,000	21,290,000	83,270,118	66,080,000	17,190,118	79
Tertiary institutions Projects				-		-	
Youth Empowerment centre			1,044,424	1,044,424	988,585	55,838	95
Youth Empowerment	3,000,000		3,000,000	6,000,000	6,000,000	-	100
Total	3,000,000	-	4,044,424	7,044,424	6,988,585	55,838	99
Security Projects				-			-
Assistant Chief Mbita	1,100,000	-	-	1,100,000	1,100,000	-	100
Mbeti South Chief's office	100,000	-	-	100,000		100,000	-
Gichiche Chief's office	300,000	-	-	300,000	300,000	-	100
Mavuria Assistant Chief office	300,000	-	-	300,000	300,000	-	100
Gacegethiuri Assistant Chief	300,000	-	-	300,000	300,000	-	100
Gichiche Chiefs Office	100,000	-	-	100,000		100,000	-
Makutano Police Station	400,000	-	-	400,000	400,000	-	100

MBEERE SOUTH Constituency
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Kindaruma Assistant Chief Office Pmc	300,000	-	-	300,000	300,000	-	100
Deputy County Comm office	200,000	-	-	200,000		200,000	-
Kiritiri Administration police	400,000	-	-	400,000		400,000	-
Nyangwa Ass Chief Office	200,000			200,000	200,000	-	100
Gichiche Ass Chiefs Office	300,000			300,000	300,000	-	100
Kirima assistant chief	-	-	1,000	1,000		1,000	-
Mbeti south chiefs office	-	-	900,000	900,000	900,000	-	100
Gacegethiuri assistant chief	-	-	800,000	800,000	800,000	-	100
Mavuria assistant chief	-	-	800,000	800,000	800,000	-	100
Gategi assistant chief	-	-	800,000	800,000	800,000	-	100
Mwea ACC office	-	-	500,000	500,000	500,000	-	100
Gacabari assistant chief	-	-	800,000	800,000	800,000	-	100
Makima ACC office	-	-	600,000	600,000	600,000	-	100
Makima chiefs office	-	-	300,000	300,000		300,000	-
DCC Mbeere South	-	-	3,300	3,300		3,300	-
Makima ACC office	-	-	400,000	400,000		400,000	-
Kiamuringa Ass Chief Office	-	-	300,000	300,000	300,000	-	100
Gachoka Acc Office	-	-	60,000	60,000	49,000	11,000	82
	-	-		-	-	-	-
Total	4,000,000	-	6,264,300	10,264,300	8,749,000	1,515,300	85
Acquisition of assets				-		-	
Motor Vehicles (including motorbikes)	-		60,517	60,517	-	60,517	-
Motor Vehicles (including motorbikes)	-		38,585	38,585	-	38,585	-

MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
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Construction/Renovations of CDF office	-		2,000,000	2,000,000	2,000,000	-	-
Construction of perimeter wall	1,600,000			1,600,000	1,600,000	-	-
Purchase of furniture and equipment	-		70,000	70,000	-	70,000	-
Roads			-	-		-	-
Total	1,600,000	-	2,169,102	3,769,102	3,600,000	169,102	-
Other payments				-		-	-
Strategic Plan			56,400	56,400		56,400	
Innovation Hub			2,338,513	2,338,513	2,338,514	-	100
Total	-	-	2,394,913	2,394,913	2,338,514	56,400	98
unallocated fund		315,000		315,000		315,000	
Unapproved projects	-		-		-		
AIA	-	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-	
	-	-	-	-	-	-	
Total	137,088,879	23,498,411	102,002,552	262,589,842	205,842,458	56,747,384	

(NB: This statement is a disclosure statement indicating the utilisation in the same format as 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 (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. 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.

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

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

Proceeds from Sale of Assets

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

***MBEERE SOUTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

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 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 (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book

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opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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 2021

14. Errors

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

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
	Description		2020 - 2021	2019 - 2020	
1330407	Normal Allocation		Kshs	Kshs	
	1 AIE NO 1677141			44,000,000	
	2 AIE NO B041139			4,000,000	
	3 AIE NO B047786			16,000,000	
	4 AIE NO B104106			10,000,000	
	5 AIENO B104410			10,000,000	
	6 AIE NO B096652			35,340,876	
	7 AIE NO B096619			10,000,000	
	8 AIE NO B096793			7,800,000	
	1 AIE NO.B096916		18,000,000	-	
	2 AIE NO.B096877		14,634,828	-	
	3 AIE NO.B104894		69,367,724	-	
	4 AIE NO.B124706		8,000,000	-	
	5 AIE NO.B119574		8,500,000	-	
	6 AIE NO.B119966		12,000,000	-	
	7 AIE NO.B128337		6,900,000	-	
	8 AIE NO.B129169		7,000,000	-	
	9 AIE NO.B132262		6,000,000	-	
	10 AIE NO.B138931		12,000,000	-	
	11 AIE NO.B126224		7,000,000	-	
	12 AIE NO.B105019		11,000,000	-	
	13 AIE NO.B140662		13,000,000	-	
1330408	Conditional Grants	AIE NO...			
1330409	Receipt from other Constituency				
	TOTAL		193,402,552	137,140,876	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
3510000	Description		2020 - 2021	2019 - 2020	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-	-	

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3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-
3510803	Receipts from the Sale of Office and General Equipment		-	-
	TOTAL		-	-
1400000	3 OTHER RECEIPTS			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
1410107	Interest Received			-
1410405	Rents			-
1420601	Receipts Sale of Tender Documents		315,000	-
	Hire of plant/equipment/facilities		-	-
	Unutilized funds from PMCs			-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	TOTAL		315,000	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
2110201	NG-CDFC Basic staff salaries		2,189,020	1,879,300
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	-
2710120	Gratuity-contractual employees		-	-
2120101	Employer Contributions Compulsory national social security schemes		160,800	144,000
	TOTAL		2,349,820	2,023,300
2200000	5 USE OF GOODS AND SERVICES			
	Description		2020 - 2021	2019 - 2020
			Kshs	Kshs
2210100	Utilities, supplies and services		90,000	55,000
2210101	Electricity		115,810	104,434

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2210102	Water & sewerage charges		159,611	173,154	
2210104	Office rent			-	
2210200	Communication, supplies and services		69,450	43,250	
2210300	Domestic travel and subsistence		40,000	35,000	
2210500	Printing, advertising and information supplies & services		135,000	140,000	
2210600	Rentals of produced assets			-	
2210700	Training expenses		3,029,450	992,400	
2210800	Hospitality supplies and services		-	-	
2210802	Other committee expenses		3,196,600	1,286,800	
2210809	Committee allowance		609,000	1,365,000	
2210900	Insurance costs		307,890	106,477	
2211000	Specialized materials and services			-	
2211100	Office and general supplies and services		1,435,200	3,734,150	
2211200	Fuel , oil & lubricants		300,000	400,000	
2211300	Other operating expenses		-	-	
2211301	Bank service commission and charges		35,000	35,000	
2211310	Other Operating Expenses		-	-	
2211313	Security operations			-	
2220100	Routine maintenance - vehicles and other transport equipment		228,992	415,924	
2220200	Routine maintenance- other assets			-	
	TOTAL		9,752,003	8,886,589	
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description		2020 - 2021	2019 - 2020	
			Kshs	Kshs	
2630204	Transfers to Primary Schools		70,752,000	31,436,007	
2630205	Transfers to Secondary Schools		66,080,000	31,870,000	
2630206	Transfers to Tertiary Institutions		6,988,585	3,000,000	
	TOTAL		143,820,585	66,306,007	
2640000	7 OTHER GRANTS AND OTHER PAYMENTS				
	Description		2020 - 2021	2019 - 2020	
			Kshs	Kshs	

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2640101	Bursary - Secondary (see attached list)		12,210,000	14,072,780	
2640102	Bursary -Tertiary (see attached list)		8,642,000	9,884,095	
2640104	Bursary- Special Schools		-	-	
2640105	Mocks & CAT (see attached list)		-	-	
	Social Security programmes (NHIF)				
2640507	Security Projects (see attached list)		8,749,000	6,645,700	
2640509	Sports Projects (see attached list)		2,747,354	880,818	
2640510	Environment Projects (see attached list)		4,992,182	2,180,818	
2640200	Emergency Projects (see attached list)		6,641,000	2,300,000	
	TOTAL		43,981,537	35,964,210	
3100000	8 ACQUISITION OF ASSETS				
	Non-Financial Assets		2020 - 2021	2019 - 2020	
			Kshs	Kshs	
3110102	Purchase of Buildings		-	-	
3110202	Construction of Buildings		-	-	
3110302	Refurbishment of Buildings		3,600,000	-	
3110701	Purchase of Vehicles and Other Transport Equipment		-	7,439,483	
3110704	Purchase of Bicycles & Motorcycles		-	511,415	
3110801	Overhaul of Vehicles and Other Transport Equipment		-	-	
	Purchase of Household Furniture and Institutional Equipment				
	Purchase of office furniture and and General Equipment		-	60,000	
	Purchase of computers ,printers and other IT equipments		-	670,000	
	Purchase of ICT Equipment, Software and Other ICT Assets		-	-	
	Purchase of Specialized Plant, Equipment and Machinery		-	-	
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-	
	Acquisition of Land		-	-	

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	Acquisition of Intangible Assets				
	TOTAL		3,600,000	8,680,898	
9 Other Payments					
2211310	Strategic Plan		-	-	
2211311	ICT Hubs		2,338,514	1,169,257	
				-	
	TOTAL		2,338,514	1,169,257	
10A: Bank Balances (cash book bank balance)					
	Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020	
			Kshs (30/6/2021)	Kshs (30/6/2020)	
	SIDIAN BANK	A/C no.1146215614	11,058,505	23,183,411	
	Equity Bank		-	-	
			-	-	
	TOTAL		11,058,505	23,183,411	
10B: CASH IN HAND)					
			2020 - 2021	2019 - 2020	
			Kshs (30/6/2021)	Kshs (30/6/2020)	
	Location 1		-	-	
	Location 2		-	-	
	Location 3		-	-	
	Other receipts (specify)		-	-	
	TOTAL		-	-	
<i>[Provide cash count certificates for each]</i>					
11: OUTSTANDING IMPRESTS					
	Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
		Date imprest taken	Kshs	Kshs	Kshs
				-	-
	TOTAL		-	-	-

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12A Retention				
			2020-2021	2019-2020
			KShs	KShs
	Retention as at 1st July (A)		-	-
	Retention held during the year (B)		-	-
	Retention paid during the Year (C)		-	-
	Closing Retention as at 30th June D= A+B-C		-	-
	12 B Gratuity			
			2020-2021	2019-2020
			KShs	KShs
	Gratuity as at 1 st July (A)		957,082	-
	Gratuity held during the year (B)		478,540	-
	Gratuity paid during the Year (C)		-	-
	Closing Gratuity as at 30 th June D= A+B-C		1,435,622	-
	13 BALANCES BROUGHT FORWARD			
			2020- 2021	2019- 2020
			Kshs (1/7/2021)	Kshs (1/7/2020)
	Bank accounts		23,183,411	8,657,797
	Cash in hand			
	Imprest			
	TOTAL		23,183,411	8,657,797
			<i>[Provide short appropriate explanations as necessary]</i>	
	14. PRIOR YEAR ADJUSTMENTS			
			Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusted Balance** b/f FY 2019/2020
	Description of the error		Kshs	Kshs
	Bank accounts balances			415,000
	Cash in hand		-	-

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					-
	Accounts Payable		-	-	-
	Receivables		-	-	-
	Others (specify)		-	-	-
	Total				415,000
<i>**The adjusted balances are not carried down on the face of the financial statement</i>					
<i>(Entity to provide disclosure on the adjusted amount</i>					
	Clarification note included				
15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST					
			2020- 2021	2019- 2020	
			Kshs	Kshs	
	Outstanding Imprest as at 1st July (A)		-	-	
	Imprest issued during the year (B)		-	-	
	Imprest surrendered during the Year (C)		-	-	
	Net changes in accounts receivables (D=A+B-C)		-	-	
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION					
			2020- 2021	2019- 2020	
			Kshs	Kshs	
	Deposits and Retention as a t 1st July 2019 (A)		-	-	
	Deposits and Retention held during the year (B)		-	-	
	Deposits and Retention paid during the year ©		-	-	
	Closing accounts payable at 30th June (D=A+B-C)		-	-	
17. OTHER IMPORTANT DISCLOSURES					
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)					
			2020- 2021	2019- 2020	
			Kshs	Kshs	
	Construction of buildings		-	-	
	Construction of civil works		-	-	
	Supply of goods		-	-	
	Supply of services		-	-	
	TOTAL		-	-	

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17.2: PENDING STAFF PAYABLES (See Annex 2)				
			2020- 2021	2019- 2020
			Kshs	Kshs
	NGCDF Staff		1,435,622	-
	Others (specify)		-	-
	TOTAL		1,435,622	-
17.3: UNUTILISED FUNDS (See Annex 3)				
			2020- 2021	2019- 2020
			Kshs	Kshs
	Compensation of employees		3,042,783	2,412,603.00
	Use of goods and services		6,133,462	6,162,466.00
	Amounts due to other Government entities (see attached list)		13,331,112	48,891,579.00
	Amounts due to other grants and other transfers (see attached list)		22,755,101	35,561,048.00
	Acquisition of assets		11,113,526	14,713,526.00
	Others (<i>specify</i>)			
	Inovation Hub			2,338,513.00
	strategic plan		56,400	56,400.00
	Funds pending approval		315,000	
	TOTAL		56,747,384	110,136,135
17.4: PMC ACCOUNT BALANCES (See Annex 5)				
			2020- 2021	2019- 2020
			Kshs	Kshs
	PMC account balances (see attached list)		117,191,865	44,187,157
	TOTALS		117,191,865	44,187,157

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	56,747,384
Less undisbursed funds receivable from the Board as at 30th June 2021	45,688,879
	11,058,505
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	11,058,505

The NGCDF-MBEERE SOUTH Constituency financial statements were approved on _____ 2021 and signed by:

**Fund Account Manager
Name:**

**National Sub-County
Accountant
Name:
ICPAK M/No:**

**Chairman NG-CDF Committee
Name:**

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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation(f= d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Administration and Recurrent							
Compensation of employees	2,980,000	2,412,603	-	5,392,603	2,349,820	3,042,783	44
Committee allowances	1,248,000	972,555	-	2,220,555	609,000	1,611,555	27
Use of goods and services	3,997,333	1,212,162	-	5,209,495	2,800,000	2,409,495	54
Total	8,225,333	4,597,320	-	12,822,653	5,758,820	7,063,833	45
Monitoring and evaluation						-	
Capacity building	1,900,000	2,892,693	-	4,792,693	3,029,450	1,763,243	62
Committee allowances	1,800,000	1,371,342	-	3,171,342	3,100,600	70,742	98
Use of goods and services	412,666	28,714	-	441,380	212,953	228,427	48
Total	4,112,666	4,292,749	-	8,405,415	6,343,003	2,062,412	
Emergency							
Primary Schools	5,092,206	36,539	2,696	5,131,441	-	5,131,441	-
Kakawa Primary school	-	-	250,000	250,000	250,000	-	100
Kiria St. Marks Primary School	-	-	200,000	200,000	200,000	-	100
Kiria St. Marks Primary School	-	-	250,000	250,000	250,000	-	100
Kanyariri Primary School	-	-	250,000	250,000	250,000	-	100
Kiambere Primary School	-	-	250,000	250,000	250,000	-	100
Muraru Primary school	-	-	250,000	250,000	250,000	-	100

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff			-	-
1. ALBERT GITONGA	ACCOUNT CLERK	01/07/19	269,262.90	-
2. JANEROSE WANYAGA	SECRETARY	01/07/19-	269,262.90	-
3. FRANCIS MWEDWA	CLERK OF WORK	01/07/19-	236,313.00	-
4. STEPHEN ICIA	DRIVER	01/07/19	330,171.70	-
5. NICETA MUTHONI	TEAGIRL	01/07/19	160,310.30	-
6. NICHOLAS NJAGI	GROUNDSMAN	01/07/19	121,724.60	-
7. JAMES NDII	WATCHMAN	01/09/2020	48,577.00	-
Sub-Total			1,435,622.40	-
Grand Total			1,435,622.40	-

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2019/20			2020/21
Land	2,000,000			2,000,000
Buildings and structures	24,763,131	3,600,000		28,363,131
Transport equipment	11,350,907			11,350,907
Office equipment, furniture and fittings	899,335			899,335
ICT Equipment, Software and Other ICT Assets	1,103,000			1,103,000
Other Machinery and Equipment	177,300			177,300
Heritage and cultural assets				
Intangible assets				
Total	40,293,673	3,600,000		43,893,673

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
ACK Kilia Primary School Pmc	Sidian Bank	01034150026067	2,891,404.50	1,377,736
Aic Beram Gachuriri primary school pmc	Sidian Bank	01007030003258	1,655,675.00	
CCM ndune Primary School Pmc	Sidian Bank	01007030003968	195.00	
Gatumbiri Primary School Pmc	Sidian Bank	01007150014206	1,026,267.50	
Gikiiro Primary School	Sidian Bank	01007030003398	60,325	
Gikondi Primary School	Sidian Bank	01007030002731	1,187,795.00	1,040,855
Gikuru Primary School Pmc	Sidian Bank	01007030002671	1,000.00	50,710
Irabari Primary school	Sidian Bank	01007030003048	119,935.00	490,855
Iriaitune Primary School Pmc	Sidian Bank	01034030001269	107,445.00	50,150
Iriaitune primary school Pmc	Sidian Bank	01034030001269	30.00	
Iriamurai primary School Pmc	Sidian Bank	01007030002831	2,301,295.00	
Kakawa Primary School Pmc	Sidian Bank	01007030003308	1,565,955.00	
Kakindu Primary school Pmc	Sidian Bank	01007030004016	295.00	
Kamaunju Primary School Pmc	Sidian Bank	01007150013848	900,297.00	358
Kamunyagia primary school Pmc	Sidian Bank	01007030003908	3,890,675.00	
Kamunyange Primary School Pmc	Sidian Bank	01007150013678	5.00	98,235
Kamutuanjiru primary school Pmc	Sidian Bank	01007030002621	410.00	295,710
Kamweli Primary School Pmc	Sidian Bank	01034150024740	141,883.75	
Kangungi Primary School Pmc	Sidian Bank	01007030002641	63,485.00	50,570
Kaninwanthiga primary school	Sidian Bank	01007150014796	706,597.50	1,250,588

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kanthenge Primary School Pmc	Sidian Bank	01007150015074	1,229,285.00	203,405
Kanyariri Primary School Pmc	Sidian Bank	01007150014976	1,081.00	
Karaba Consolata Primary School Pmc	Sidian Bank	01007030003368	127,120.00	
Kariguri Primary School	Sidian Bank	01007030002721	807.00	
Karuku primary School Pmc	Sidian Bank	01007030003448	59,385.00	
Karwiro Primary School Pmc	Sidian Bank	01007030003408	504,675.00	
Kiambere Primary School Pmc	Sidian Bank	01007030003948	24,445.00	
Kiametho Primary School Pmc	Sidian Bank	01007030004036	258,915.00	
Kiamukuyu Primary School	Sidian Bank	01007030002741	57,085.00	490,855
Kiamuringa Primary School	Sidian Bank	01007030002781	59,145.00	1,090,855
Kikulani primary school	Sidian Bank	01007030002911	205.00	889,355
Kinyaga Primary School Pmc	Sidian Bank	01007030003388	35,300.00	
Kiria St. mark primary school Pmc	Sidian Bank	01007030002761	340.00	94,235
Makawani primary school Pmc	Sidian Bank	01034150026117	2,352.00	
Marimari primary school Pmc	Sidian Bank	01007030002751	58,265.00	
Mathigameru Primary school	Sidian Bank	01007030002631	388,090.00	1,040,830
Maviani primary school pmc	Sidian Bank	01034030001259	73,153.00	282,466
Mayori Primary School Pmc	Sidian Bank	01007150015004	561,847.00	
Mbita Primary School Pmc	Sidian Bank	01007030003958	5.00	
Mburutani Primary School Pmc	Sidian Bank	01007030004066	1,560.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Minuri primary school Pmc	Sidian Bank	01007030003028	216,055.00	
Muraru Primary school Pmc	Sidian Bank	01007150014876	205,934.00	
Murindi Primary School	Sidian Bank	01007030002871	1,187,795.00	1,040,855
Musingini Primary School Pmc	Sidian Bank	01007030004026	28,397.00	
Mutugu Primary School Pmc	Sidian Bank	01007150013208	2,650,635.50	
Mutuobare Primary School Pmc	Sidian Bank	01007030004006	1,498,915.00	
Mutus primary school pmc	Sidian Bank	01007030002821	250,209.00	
Mwanyani Primary School	Sidian Bank	01007030002801	2,078,115.00	1,039,355
Namuri primary school Pmc	Sidian Bank	01007030002701	70,170.00	
Ndunguni Primary School Pmc	Sidian Bank	01007030004096	1,560.00	
Ngangari primary school Pmc	Sidian Bank	01007030002691	410.00	
Ngeca primary school Pmc	Sidian Bank	01007030003208	836,135.00	
Ngiori Primary School Pmc	Sidian Bank	01007030004086	185,615.00	
Ikomenie primary school pmc	Sidian Bank	01007030004206	698,915.00	
Kathuri Primary school pmc	Sidian Bank	01007030004256	498,915.00	
Karissa Primary school pmc	Sidian Bank	01007030004216	1,048,915.00	
Kaseveni primary school pmc	Sidian Bank	01007030004266	1,218,915.00	
Muthiru primary school pmc	Sidian Bank	01007030004286	1,048,915.00	
Mutindwa Primary school pmc	Sidian Bank	01007030004246	1,048,915.00	
Ngege primary school pmc	Sidian Bank	01007030004176	798,915.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Rugakori primary school pmc	Sidian Bank	01007150013288	1,799,982.50	
Kiritiri Primary School pmc	Sidian Bank	01007030003098	580,705.00	
Ciorindagwa primary school pmc	Sidian Bank	01007030004196	1,618,735.00	
JJM Nyaga Primary school Pmc	Sidian Bank	01007150014106	1,539,912.50	380,078
Kamwimbi Primary school pmc	Sidian Bank	01007030003128	1,105,925.00	
Rutumbi primary School Pmc	Sidian Bank	01007030004226	1,048,915.00	
Kamurugu primary School pmc	Sidian Bank	01007030004186	798,915.00	
Karuki primary School pmc	Sidian Bank	01007150013668	444,752.50	44,813
Malikini primary school pmc	Sidian Bank	01007030004156	798,915.00	
Njeru Primary school pmc	Sidian Bank	01007030003468	61,265.00	
Nyambori pimary School Pmc	Sidian Bank	01007030002711	1,189,720.00	1,039,780
Nyangwa Primary School Pmc	Sidian Bank	01007030003868	2,290,735.00	
Riakanau Primary School Pmc	Sidian Bank	01007030003198	60,265.00	
Rianguu Primary School Pmc	Sidian Bank	01007030003328	522,800.00	
Rianjeru Primary School Pmc	Sidian Bank	01007030003358	2,384,235.00	
S.A Gategi Primary School Pmc	Sidian Bank	01034150024750	144,822.50	
Unyuani primary school Pmc	Sidian Bank	01007030003288	1,566,675.00	
Urua primary school Pmc	Sidian Bank	01007030002681	1,187,570.00	
Wakalia primary school pmc	Sidian Bank	01007030003338	107,445.00	
Yoder Karwigi Primary School Pmc	Sidian Bank	01007150014226	107,902.50	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
<u>Secondary Schools projects</u>				
AIC Ndune Secondary school	Sidian Bank	01007030002991	118,490.00	890,855
Gacabari Secondary School	Sidian Bank	01007150014886	1,112,365.00	
Gataka Secondary School Pmc	Sidian Bank	01007150014366	2,148,965.00	
Gategi Girls secondary school Pmc	Sidian Bank	01007030003488	107,445.00	
Gikiiro secondary school	Sidian Bank	01007030002941	2,887,795.00	987,855
Gitaraka Girls Secondary School Pmc	Sidian Bank	01007030003268	101,494.00	
Igumori Secondary School Pmc	Sidian Bank	01007150014956	670,842.00	2,284,882
Iriaitune secondary school	Sidian Bank	01007030003058	1,705,864.00	1,500,000
Kabuguri Secondary School Pmc	Sidian Bank	01007030003158	1,524,775.00	
Kabururi Secondary School Pmc	Sidian Bank	01007150013558	1,790,311.50	52
Kamunyange Secondary School Pmc	Sidian Bank	01007030002651	2,272,390.00	105,460
Kamweli Secondary School Pmc	Sidian Bank	01007030002981	280,520.00	
Kanyonga Secondary School Pmc	Sidian Bank	01007150014936	1,977,386.00	1,510,405
Karura secondary school	Sidian Bank	01007030003018	602,965.00	1,390,795
Kiambere Mixed Secondary School Pmc	Sidian Bank	01007150015034	703,259.00	1,500,090
Kiamuringa Secondary School Pmc	Sidian Bank	01007150014656	567,145.50	
Kirima Secondary School Pmc	Sidian Bank	01007030003348	1,794,675.00	
Makima Secondary School Pmc	Sidian Bank	01007030002661	1,450.00	96,330
Malikini Secondary School pmc	Sidian Bank	01034150024770	1,000,527.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Mariari Girls Secondary School Pmc	Sidian Bank	01007030003138	98,915.00	
Mashamba Secondary school Pmc	Sidian Bank	01007150014966	1,267.50	
Maviani Secondary School Pmc	Sidian Bank	01034150024800	357.50	
Mayori Secondary School pmc	Sidian Bank	01007030002601	3,493,666.00	
Mbita Secondary School Pmc	Sidian Bank	01007150015044	105,855.00	
Mbondoni Secondary School pmc	Sidian Bank	01007030002951	1,889,295.00	
Mbonzuki Secondary School Pmc	Sidian Bank	01034150029201	1,890,435.00	
Munyori Secondary School Pmc	Sidian Bank	01007150014486	339,912.50	
Mutus Secondary School Pmc	Sidian Bank	01007150014986	2,437,285.00	
Mwanyani secondary school Pmc	Sidian Bank	01007030003998	55.00	
Ngenge Secondary School	Sidian Bank	01007150014806	2,280,471.50	
Nthingini Secondary School Pmc	Sidian Bank	01034150026087	111,115.50	
Nyangwa Boys Secondary school Pmc	Sidian Bank	01007030002961	9,114,921.00	
Nyangwa Girls Secondary School Pmc	Sidian Bank	01007150013348	774,939.00	
Rugogwe Secondary School pmc	Sidian Bank	01007150015014	2,285,686.00	
S.A Gategi Secondary School Pmc	Sidian Bank	01034030001249	6,588,028.00	
St. Augustine Mariari Secondary School pmc	Sidian Bank	01007150013468	251,251.50	
Wachoro Boys Secondary School Pmc	Sidian Bank	01007030003448	755.00	
Kamukunga Primary School	Sidian Bank	01007150013738		98,235.00
Irari Primary School Pmc	Sidian Bank	01007150013808		238

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Gitaraka Primary School Pmc	Sidian Bank	01034150024710		179
Gatete Primary School Pmc	Sidian Bank	01007150013758		160
Gatuanyaga Primary school Pmc	Sidian Bank	01007150013328		3
Munyori Primary School Pmc	Sidian Bank	01007150013798		363
Mulukusi Primary School Pmc	Sidian Bank	01007150013938		3
Manyati Primary School Pmc	Sidian Bank	01007150014826		365
Makutano Primary School Pmc	Sidian Bank	01034150026147		96,205
Mayori Primary School Pmc	Sidian Bank	01007150015004		88
Machang`a Primary School pmc	Sidian Bank	01007150013238		160
Kirathe Primary School Pmc	Sidian Bank	01007150015064		108
Rurii Primary School Pmc	Sidian Bank	01007150013588		1,912
Rugakori Primary School Pmc	Sidian Bank	01007150013288		43
Riacina Primary School Pmc	Sidian Bank	01007150013488		172
Makawani Primary School Pmc	Sidian Bank	01034150026117		492,332
Rwethe Primary School Pmc	Sidian Bank	0007150013788		46,763
Nganduri Primary School Pmc	Sidian Bank	01007150014996		120,325
Mutugu Primary School Pmc	Sidian Bank	01007150013208		211
Gatirari Primary School Pmc	Sidian Bank	01007150015084		50,085
Gataka Primary School Pmc	Sidian Bank	01007150014856		50,150
J.N Mwonge Primary School Pmc	Sidian Bank	01007150014926		51,208
Ngangari Primary School Pmc	Sidian Bank	01007030002691		51,150

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Namuri primary School Pmc	Sidian Bank	01007030002701		52,350
Makutano Primary School	Sidian Bank	01034150024760		545,457.75
Maviani Secondary School Pmc	Sidian Bank	01034150024800		598
Mashamba secondary school Pmc	Sidian Bank	01007150014966		51,088
Rugogwe Secondary School Pmc	Sidian Bank	01007150015014		486
Yorder Secondary School Pmc	Sidian Bank	01007150015254		92,641
St.Mary Nyangwa Girls Sec School	Sidian Bank	01007150013348		299
St. Joseph Iriamurai Sec School Pmc	Sidian Bank	01007150014906		48,968
Nthingini Secondary School pmc	Sidian Bank	01034150026087		92,911
Ntharawe Secondary School pmc	Sidian Bank	01007150014836		848.
Mayori Secondary School Pmc	Sidian Bank	01007030002601		90,150
SA Gategi Secondary School Pmc	Sidian Bank	01034030001249		1,040,830
St. Augustine Mariari Sec School Pmc	Sidian Bank	01007150013468		509,352
Gatirari Secondary School Pmc	Sidian Bank	01007150013768		82
Kithunthiri Chiefs office Pmc	Sidian Bank	01007150015024		258
Makima Ap Line Pmc	Sidian Bank	01007150013418		755
Mwea Primary School	Sidian Bank	01007030002771		590,855
Mbita Secondary School	Sidian Bank	01007150015044		742,465
Iriamurai Primary School	Sidian Bank	01007030002831		1,415
Karaba Primary School	Sidian Bank	01034150024870		55
Mutus Primary School	Sidian Bank	01007030002821		9

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Mbonzuki Secondary school	Sidian Bank	01034150029201		175
Gwakarigu Primary School	Sidian Bank	01007150015344		463
Mutuobare secondary school	Sidian Bank	01007030002891		987,855
Kiritiri Police Station Pmc	Sidian Bank	01007030002971		987,855
Karura primary school	Sidian Bank	01007150013518		265
Kiruriri primary school	Sidian Bank	01007030002931		490,855
Nyangwa secondary school	Sidian Bank	01007030002961		5,942,855
Mbondoni Secondary school	Sidian Bank	01007030002951		989,355
Karaba Boys secondary school	Sidian Bank	01007030002901		700,000
Minuri Primary School	Sidian Bank	01007030003028		890,855
Kamweyendei Primary School	Sidian Bank	01034150024810		335
Security Projects				
Gacabari Assistant Chief Office Pmc	Sidian Bank	01007030003228	450.00	
Gacegethiuri Assistant Chief Office Pmc	Sidian Bank	01007030003178	1,098,855.00	
Gachoka Acc Office Pmc	Sidian Bank	01007030002861	84,220.00	
Gategi Assistant Chief Office Pmc	Sidian Bank	01007030003428	305,795.00	300,000
Gichiche Assistant Chiefs Office	Sidian Bank	01007030002921	81,435.00	490,855
Gichiche Chiefs Office	Sidian Bank	01007030003118	300,380.00	31,300
Kiamuringa Assistant Chief Office Pmc	Sidian Bank	01007150013658	383,675.00	800,000
Kindaruma Assistant chief	Sidian Bank	01007030002881	111,933.00	790,855

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Makima Acc Office Pmc	Sidian Bank	01007150015154	219,767.50	
Mavuria Assistant Chief Office Pmc	Sidian Bank	01007030003318	175,886.00	
Mbeti South Chiefs Office Pmc	Sidian Bank	01007030003478	81,175.00	
Mwea Acc Office Pmc	Sidian Bank	01007030003918	490,295.00	
Nyangwa assistant Chief Office Pmc	Sidian Bank	01007150014946	495.00	
Makutano Police station pmc	Sidian Bank	01007030004136	399,940.00	
Mbita assistant Chief Office Pmc	Sidian Bank	01007030004136	1,098,915.00	
Other Projects				
Ng-CDF Office Pmc	Sidian Bank	01007150013378	62,535.50	
Mbeere South Sports Pmc	Sidian Bank	01007150013408	1,577.00	
Primary schools Desks Pmc	Sidian Bank	01007030003148	1,317,735.00	
Ng-Cdf Office Road	Sidian Bank	01007030004286	1,998,915.00	
Youth Empowerment Centre Pmc	Sidian Bank	01007030003778	948,438.00	
Total			117,191,865.25	44,187,156.50

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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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Qualified Opinion					
1.0	Bursary Fund	We are still following for the acknowledgement letters	FAM	Not Resolved	31. 03. 2020
2.0	Lack of ownership documents	We are still looking for those documents	FAM	Not Resolved	31. 05. 2020
Other Matters					
1.1	Receipts	Some of the remaining balance have been received in year 2019/20	FAM	Not Resolved	25. 04. 2020
1.2	Expenditure	We are working on timely utilisation of funds	FAM	Not Resolved	31. 03. 2020
2.0	Project implementation status	The funds have been received and the projects are ongoing	FAM	Not Resolved	15. 05. 2020
3.0	Project Inspection status	Most projects are completed	FAM	Not Resolved	31. 03. 2020

