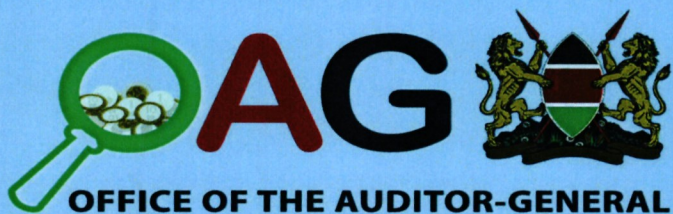



REPUBLIC OF KENYA



Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 DEC 2021	
DAY: Thurs PM.	
TABLED BY:	LoMP.
CLERK-AT THE-TABLE:	B. Inzogu.

THE AUDITOR-GENERAL

ON

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

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



23 FEB 2021
3906



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	John Ngatia
2.	Sub-County Accountant	Faith Magiri
3.	Chairman NGCDFC	Prof 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 NGCDF -MBEERE SOUTH Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF MBEERE SOUTH Constituency Headquarters

NG-CDF Complex Building
P.O. Box 17-60113
Kiritiri
Embu

(f) NGCDF MBEERE SOUTH Constituency Contacts

Telephone: (254) 0711181096

E-mail: mbeeresouthngcdf@ngcdf.go.ke

Website: www.mbeeresouthngcdf.go.ke

(g) NGCDF MBEERE SOUTH Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II.FOREWARD BY THE CHAIRMAN NGCDF COMMITTEE

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 50% 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.

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;



MAKUTANO PRIMARY SCHOOL DORMITORY COMPLETED LAST FINANCIAL YEAR

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



MAKAWANI SECONDARY SCHOOL CLASSROOM



Sign

CHAIRMAN NGCDF COMMITTEE

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
 PREDETRMINED OBJECTIVES**

Introduction

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

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	number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursaries beneficiaries at all levels	In FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Enhance security in the constituency	To enhance security infrastructure and improved conditions	Infrastructure build in sub county, locations and police stations	Kiritiri police post renovation of the administration block
Environment	Promote	Improve access	Supply of water tanks and	Riakanau primary school and

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MBEERE SOUTH CONSTITUENCY

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For the year ended June 30, 2020

	environmental sustainability in the constituency	to clean water	gutters installation in schools	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 tournament and also upgrading playing field	Jj mwonge primary school ar Mutuabare primary school playing field grading and renovations

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

In order to enhance the never-ending sustainability of resource, the management has come up with mission and vision statement.

VISION

Equitable social development within Mbeere South Constituency

MISSION

To implement national government strategies towards affording Mbeere South residents quality education and reliable security services through prudent management, effective and efficient utilization of allocated fund

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

All employee in Mbeere South constituency are hired in accordance with employment act 2007 and laws governing labour contract. All constituents are given equal opportunity through advertisement of positions which fall vacant. Qualified applicants are employed after vetting.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBEERE SOUTH CONSTITUENCY**

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

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MBEERE SOUTH Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

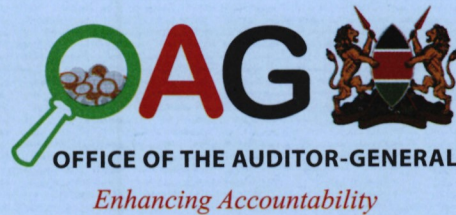
The NGCDF-MBEERE SOUTH Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.

**Fund Account Manager
Name: John Ngatia**

**Sub-County Accountant
Name: Faith Magiri
ICPAK Member Number: 17990**

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, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mbeere South Constituency set out on pages 11 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.35,964,210. The balance includes bursary to secondary schools and tertiary institutions totalling to Kshs.23,956,875. However, the bursary schedules provided reflected an amount of Kshs.21,909,075 resulting to an unreconciled variance amounting to Kshs.2,047,800.

Further, names of approved Bursary Committee Members, Bursary Committee Minutes, Vetting Minutes, acknowledgement letters or receipts from the receiving institutions for

eight hundred and four (804) beneficiaries, and admission numbers for nine (9) beneficiaries were not provided.

In the circumstances, the accuracy, completeness and validity of bursaries totalling to Kshs.23,956,875 for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Prior Year Adjustments

As disclosed in Note 14 to the financial statements, the statement of assets and liabilities reflects prior year adjustments totalling to Kshs.415,000. However, supporting documents including journals and ledgers were not provided.

In the circumstances, the accuracy, completeness and validity of the prior year adjustments totalling to Kshs.415,000 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

3. Inaccuracy in Unutilized Funds

Note 17.3 and Annex 3 to the financial statements reflects Unutilized Funds comparative balance totalling to Kshs.95,798,672. However, the 2018/2019 financial statements reflected an amount of Kshs.124,158,083 on the same item resulting to an unexplained variance amounting to Kshs.28,359,411.

In the circumstances, the accuracy, completeness and validity of the Unutilized Funds comparative balance totalling to Kshs.95,798,672 as at 30 June, 2020 could not be confirmed.

4. Lack of Motor Cycle Logbook

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets totalling to Kshs.8,680,898. The balance includes procurement of a motor cycle amounting to Kshs.511,415 whose logbook was not provided.

In the circumstances, the ownership of the motor cycle worth Kshs.511,415 as at 30 June, 2020 could not be confirmed.

5. Unsupported Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) account balances totalling to Kshs.44,187,157 in various institutions. However, the respective cashbooks and bank reconciliation statements were not provided.

In the circumstances, the accuracy, completeness and validity of PMC account balances totalling to Kshs.44,187,157 as at 30 June, 2020 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.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.233,166,396 and Kshs.145,798,672 respectively, resulting to an under-funding amounting to Kshs.87,367,724 or 37% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.233,166,396 and Kshs.123,030,261 respectively, resulting to an under expenditure amounting to Kshs.110,136,135 or 47% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Project Implementation Status Report

The summary statement of appropriation - recurrent and development combined reflects an amount of Kshs.213,681,438 comprising of Kshs.115,197,586, Kshs.71,525,258,

Kshs.23,394,424 and Kshs.3,564,170 in respect to transfers to other Government Units, other grants and transfers, acquisition of assets and other payments respectively. However, the Project Implementation Status Report provided reflected an allocation amount of Kshs.123,056,386 for projects resulting to an unreconciled variance amounting to Kshs.90,625,052.

Further, the Project Implementation Status Report showed that ninety-three (93) projects totalling to Kshs.123,056,386 were budgeted for implementation during the year under review. However, fifteen (15) projects totalling to Kshs.5,097,354 (4%) had been completed, seventy-six (76) projects totalling to Kshs.111,959,032 (91%) were on-going and two (2) project totalling to Kshs.6,000,000 (5%) had not started as at 30 June, 2020.

Under the circumstances, the validity of the Project Implementation Status Report and the value for money for projects not started as at 30 June, 2020 could not be confirmed.

2. Delay in Project Implementation

The Management disbursed total of Kshs.8,700,000 to SA Gategi Secondary School, Karaba Boys Secondary School and Nyangwa Boys Secondary School for various projects. However, as at the time of audit in December, 2020, the funds had not been utilized and no justification was provided for delay in implementation of the projects.

Further, Management disbursed an amount of Kshs.600,000 for the construction of Kiamuringa Assistant Chief's Office. However, three (3) firms quoted for the works but evidence showing how they were identified was not provided. The tender was won by one of the three (3) firms at a contract sum of Kshs.1,050,115. However, the contract document was not provided. In addition, the notification of award of the contract was issued on 14 October, 2020 but as at the time of the audit in December, 2020 the construction works had not started without any justification.

In the circumstances, the validity and value for money for the disbursements during the year ended 30 June, 2020 could not be confirmed.

3. Unsatisfactory Implementation of Projects

3.1 Makutano Primary School

The Management disbursed an amount of Kshs.1,100,000 to Makutano Primary School for construction of a dormitory. However, physical verification in December, 2020 revealed sinks and rainwater materials worth Kshs.15,200 had not been fixed. In addition, an inspection report by Sub-county Works Officer dated 30 March, 2020 revealed the following anomalies;

- i. The masonry piers acting as columns were not constructed as per the structural plan and Bills of Quantities (BoQ).
- ii. The dwarf walls internal partitions did not have enough structural support.

- iii. The walls partitioning the washrooms did not have a connecting beam as per the BoQ.
- iv. There was no internal opening at the center of the dormitory to enhance safety as per the BoQ.

Further, no evidence was provided to confirm that the anomalies were rectified.

In the circumstances, the propriety and value for money for the expenditure totalling to Kshs.1,100,000 for the year ended 30 June, 2020 could not be confirmed.

3.2 Kaninwanthiga Primary School

The Management disbursed an amount of Kshs.1,250,000 to Kaninwanthiga Primary School for construction of an administration block. However, physical verification in December, 2020 revealed that ceiling finishes amounting to Kshs.462,650 and electrical works amounting to Kshs.100,000 both totalling to Kshs.562,650 had not been done despite a certificate of completion having been issued on 27 August, 2020 by the Clerk of Works. In addition, five (5) locally made locks of unknown specifications were installed instead of five (5) two lever Union locks totalling to Kshs.22,500 as per the BoQ.

In the circumstances, the propriety and value for money for the expenditure totalling to Kshs.585,150 for the year ended 30 June, 2020 could not be confirmed.

3.3 Kamweli Primary School and ACK Kilia Primary School

The Management disbursed an amount of Kshs.1,500,000 and Kshs.1,000,000 both totalling to Kshs.2,500,000 for construction of administration blocks at Kamweli Primary School and ACK Kilia Primary School respectively. However, project verification in December, 2020 revealed that the administration blocks had stalled. It was explained that the funds disbursed had been exhausted.

In the circumstances, the value for money for the expenditure totalling to Kshs.2,500,000 for the year ended 30 June, 2020 could not be confirmed.

4. Stalled Projects

The Management transferred a total of Kshs.5,100,000 to five (5) secondary schools for projects as shown below;

Secondary School	Amount (Kshs)	Purpose
Kamweli Secondary School	750,000	Construction of administration block
Munyori Secondary School	650,000	Construction of administration block
Kanyonga Secondary School	1,000,000	Construction of dining hall
St Augustine Secondary School	1,500,000	Construction of Laboratory
Ngenge Secondary School	1,200,000	Construction of dining hall
Total	5,100,000	

However, projects verification in December, 2020 revealed that the projects had not been completed and appeared stalled.

In the circumstances, the value for money for the expenditure totalling to Kshs.5,100,000 for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Allocation of Funds

The Management transferred an amount of Kshs.3,000,000 on 19 May, 2020 to Jeremiah Nyaga Technical Institute for acquisition of a new mango juice preparation plant machine. However, supporting documents including feasibility reports and approvals by the Ministry of Education and the Institute's Board were not provided and the funds had not been utilized as at the time of audit in December, 2020.

In the circumstances, the validity and value for money for a total of Kshs.3,000,000 disbursed for the year ended 30 June, 2020 could not be confirmed.

6. Irregular use of Emergency Funds

The Management budgeted a total of Kshs.2,300,000 for ten (10) emergency projects implemented during the year under review. The balance includes an amount of Kshs.150,000 for the construction of a pit latrine at Kirima Assistant Chief's Office. However, physical verification carried out in December, 2020 revealed that the project had not been completed and the contractors were not on site.

Further, the project whose funds were released in June, 2020 and still not completed in December, 2020 appeared not to have been an emergency project.

In addition, a report on utilization of emergency reserve to the Board was not provided. This is contrary to Section 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency.

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

7. Non-compliance with Public Sector Accounting Standards Board Requirements

Review of the annual reports and the financial statements showed that pages numbers 14 to 25 in the financial statements were not visible and Note 17.4 to the financial statements indicates that the PMC account balances is at Annex 4 instead of Annex 5. This is contrary to Public Sector Accounting Standards Board (PSASB) reporting template issued in June, 2019.

In the circumstances, the annual reports and the financial statements are not prepared in accordance with the prescribed format.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant

legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


Nancy Gatundu
AUDITOR-GENERAL

Nairobi

15 November, 2021

Report of the Auditor-General on National Government Constituencies Development Fund - Mbeere South Constituency for the year ended 30 June, 2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 MBEERE SOUTH CONSTITUENCY**

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

**VI. STATEMENT OF RECEIPTS AND PAYMENTS
 for the year ended 30th June 2020**

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	137,140,876	47,939,656
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	129,000
TOTAL RECEIPTS		137,140,876	48,068,656
PAYMENTS			
Compensation of employees	4	2,023,300	1,921,481
Use of goods and services	5	8,886,589	9,002,438
Transfers to Other Government Units	6	66,306,007	24,650,000
Other grants and transfers	7	35,964,210	26,405,375
Acquisition of Assets	8	8,680,898	3,000,000
Other Payments	9	1,169,257	1,169,257
TOTAL PAYMENTS		123,030,261	66,148,551
SURPLUS/DEFICIT		14,110,615	(18,079,895)

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 2021 and signed by:

**Fund Account Manager
 Name: John Ngatia**

**Sub-County Accountant
 Name: Faith Magiri
 ICPAK Member Number: 17990**

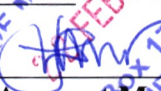
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 MBEERE SOUTH CONSTITUENCY**


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

VII. STATEMENT OF ASSETS AND LIABILITIES as at 30th June 2020

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	23,183,411	8,657,797
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		23,183,411	8,657,797
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		23,183,411	8,657,797
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		23,183,411	8,657,797
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	8,657,797	26,737,692
Surplus/Deficit for the year		14,110,615	(18,079,895)
Prior year adjustments	14	415,000	-
NET FINANCIAL POSITION		23,183,411	8,657,797

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 2021 and signed by:


 Fund Account Manager
 Name: John Ngatia


 Sub-County Accountant
 Name: Faith Magiri
 ICPAK Member Number: 15990

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 MBEERE SOUTH CONSTITUENCY**

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

VIII. STATEMENT OF CASHFLOW for the year ended 30th June 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	137,140,876	47,939,656
Other Receipts	3	-	129,000
		137,140,876	48,068,656
Payments for operating expenses			
Compensation of Employees	4	2,023,300	1,921,481
Use of goods and services	5	8,886,589	9,002,438
Transfers to Other Government Units	6	66,306,007	24,650,000
Other grants and transfers	7	35,964,210	26,405,375
Other Payments	9	1,169,257	1,169,257
		114,349,363	63,148,551
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		23,206,513	(15,079,895)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	8,680,898	3,000,000
Net cash flows from Investing Activities		14,525,615	(18,079,895)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		14,525,615	(18,079,895)
Cash and cash equivalent at BEGINNING of the year	13	8,657,797	26,737,692
Cash and cash equivalent at END of the year		23,183,411	8,657,797

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 2021 and signed by:

**Fund Account Manager
 Name: John Ngatia**

**National Sub-County Accountant
 Name: Faith Magiri
 ICPAK Member Number: 17990**

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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED for the year ended
30th June 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	95,798,672	233,166,396	145,798,672	87,367,724	63%
Proceeds from Sale of Assets				-	-	0%
Other Receipts		-	-	-	-	0%
TOTAL RECEIPTS	137,367,724	95,798,672	233,166,396	145,798,672	87,367,724	63%
PAYMENTS						
Compensation of Employees	2,680,000	1,755,903	4,435,903	2,023,300	2,412,603	46%
Use of goods and services	9,683,095	5,365,960	15,049,055	8,886,589	6,162,466	59%
Transfers to Other Government Units	69,690,000	45,507,586	115,197,586	66,306,007	48,891,579	58%
Other grants and transfers	55,314,629	16,210,629	71,525,258	35,964,210	35,561,048	50%
Acquisition of Assets	-	23,394,424	23,394,424	8,680,898	14,713,526	37%
Other Payments	-	3,564,170	3,564,170	1,169,257	2,394,913	33%
TOTAL	137,367,724	95,798,672	233,166,396	123,030,261	110,136,135	53%

N/B: This adjustments column shows the balances received from the board for previous financial year and opening cashbook balance as at 1ST July 2019

(a) The constituency did not realize any AIA in the financial year 2019/2020.
(b) The Constituency had underutilization due to delays of funds from NG-CDF Board.
The NGCDF-MBEERE SOUTH Constituency financial statements were approved on 20th Feb 2021 and signed by [Signature]

Fund Account Manager
Name: John Ngatia

Sub-County Accountant
Name: Faith Magiri
ICPAK Member Number: 17990

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY
Reports and Financial Statements
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X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Accumulated comparable basis	Budget utilization
	2019/2020		2019/2020	30/06/2020	difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,680,000	1,755,903	4,435,903	2,023,300	2,412,603
1.2 Committee allowances	1,248,000	1,089,554	2,337,554	1,365,000	972,554
1.3 Use of goods and services	4,314,063	1,175,488	5,489,551	4,592,389	897,162
Sub-Total	8,242,063	4,020,945	12,263,008	7,980,689	4,282,319
2.0 Monitoring and evaluation					
2.1 Capacity building	2,500,000	1,385,093.00	3,885,093	992,400.00	2,892,693
2.2 Committee allowances	1,200,000	1,458,142	2,658,142	1,286,800	1,371,342
2.3 Use of goods and services	421,032	257,683	678,715	650,000	28,715
Sub-Total	4,121,032	3,100,918	7,221,950	2,929,200	4,292,750
3.0 Emergency	7,198,241	7,888,993	15,087,234	2,300,000	12,787,234
3.1 Primary Schools	-				
3.2 Secondary schools					
3.3 Tertiary institutions					
3.4 Security projects					
Sub-Total	7,198,241	7,888,993	15,087,234	2,300,000	12,787,234
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	20,421,678	-	20,421,678	14,072,780	6,348,898
4.3 Tertiary Institutions	14,000,000	0	14,000,000	9,884,095	4,115,905
4.4 Universities					
4.5 Social Security					
Sub-Total	34,421,678	0	34,421,678	23,956,875	10,464,803
5.0 Sports		880,818.00		880,817.51	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

		2,747,354		3,628,172		2,747,355
Sub-Total		2,747,354	880,818	3,628,172	880,817.51	2,747,355
6.0 Environment		2,747,354	2,180,818	4,928,172	2,180,818	2,747,355
				-		-
Sub-Total		2,747,354	2,180,818	4,928,172	2,180,817.50	2,747,355
7.0 Primary Schools Projects						
(List all the Projects)						
7.1 Kaninwanthiga primary school		1,250,000		1,250,000	1,250,000	-
7.2 AIC Berom gachuriri pri school		750,000		750,000	-	750,000
7.3 Miniri pri school		900,000		900,000	900,000	-
7.4 Mutugu pri school		2,800,000		2,800,000	-	2,800,000
7.5 Rianguu pri school		900,000		900,000	-	900,000
7.6 Rianjeru pri school		1,000,000		1,000,000	-	1,000,000
7.7 Yoder karwigi pri school		900,000		900,000	-	900,000
7.8 Kiamwimbi pri school		550,000		550,000	550,000	-
7.9 Karuki pri school		300,000	-	300,000	300,000	-
7.2 Nyangwa pri school		900,000		900,000	-	900,000
7.21 Mayori pri school		500,000	-	500,000	-	500,000
7.22 Karurioro pri school		900,000		900,000	-	900,000
7.23 Mutus pri school		500,000		500,000	-	500,000
7.24 Gikiiro pri school		500,000		500,000	-	500,000
7.25 Kathuri pri school		300,000		300,000	-	300,000
7.26 Ngiiori pri school		300,000		300,000	-	300,000
7.27 Gatumbiri pri school		900,000	-	900,000	-	900,000
7.28 Riakanau pri school		500,000	-	500,000	-	500,000
7.29 Gategi pri school		900,000	-	900,000	-	900,000
7.30 Maviani pri school		1,050,000	-	1,050,000	1,050,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

7.31 Karaba consolata pri school	900,000	-	900,000	-	900,000	900,000
7.32 Karuku pri school	500,000	-	500,000	-	500,000	500,000
7.33 Wakalia pri school	900,000	-	900,000	-	900,000	900,000
7.34 Iria itune pri school	900,000	-	900,000	-	900,000	900,000
7.35 Unywani pri school	1,000,000	-	1,000,000	-	1,000,000	1,000,000
7.36 Karura pri school	100,000	-	100,000	100,000	100,000	-
7.37 Gwakarigu pri school	150,000	-	150,000	150,000	150,000	-
7.38 Kiria pri school	900,000	-	900,000	900,000	900,000	-
7.39 Kariguri pri school	500,000	-	500,000	-	500,000	500,000
7.40 Kamauju pri school	900,000	-	900,000	-	900,000	900,000
7.41 Kianyaga pri school	900,000	-	900,000	-	900,000	900,000
7.42 Kiruriri pri school	500,000	-	500,000	500,000.00	500,000.00	-
7.43 Ngecha pri school	1,800,000	-	1,800,000	-	1,800,000	1,800,000
7.45 Kakawa pri school	1,800,000	-	1,800,000	-	1,800,000	1,800,000
7.46 Kamunyagia pri school	1,800,000	-	1,800,000	-	1,800,000	1,800,000
7.47 Kikulani pri school	900,000	-	900,000	900,000.00	900,000.00	-
7.48 Mwanyani pri school	900,000	-	900,000	-	900,000	900,000
7.49 Njeru pri school	500,000	-	500,000	-	500,000	500,000
7.50 ACK Kilia Primary School	-	1,000,000	1,000,000	1,000,000	1,000,000	-
7.51 ACK Kilia Primary School	-	1,050,000	1,050,000	1,050,000	1,050,000	-
7.52 Gataka Primary School	-	140,000	140,000	140,000	140,000	-
7.53 Gatete Primary School	-	100,000	100,000	100,000	100,000	-
7.54 Gatirari Primary School	-	100,000	100,000	100,000.	100,000.	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY
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7.55 Gatuanyaga Primary School	-	150,000	150,000	150,000	-
7.56 Gikondi Primary School	-	1,050,000	1,050,000	1,050,000	-
7.57 Gikuru Primary school	-	500,000.	500,000	500,000	-
7.58 Gitaraka Primary School	-	150,000	150,000	150,000	-
7.59 Irabari Primary School	-	500,000	500,000	500,000	-
7.60 Irari Primary School	-	150,000	150,000	150,000	-
7.61 Iria Itune Primary School	-	500,000	500,000	500,000	-
7.62 J.N. Mwonge Primary School	-	100,000	100,000	100,000	-
7.63 J.J. M Nyaga Primary School	-	380,000	380,000	380,000	-
7.64 Kamaunju Primary School	-	150,000	150,000	150,000	-
7.65 Kamukunga Primary School	-	500,000	500,000	500,000	-
7.66 Kamunyange Primary School	-	150,000	150,000	150,000	-
7.67 Kamutuanjiru Primary School	-	900,000	900,000	900,000	-
7.68 Kamweli Primary School	-	1,500,000	1,500,000	1,500,000	-
7.69 Kamweyendei Primary School	-	150,000	150,000	150,000.00	-
7.70 Kangungi Primary School	-	500,000	500,000	500,000	-
7.71 Kanthenge Primary School kia	-	150,000	150,000	150,000	-
7.72 Kanthenge Primary School	-	110,000	110,000	110,000	-
7.73 Kanthenge Primary School	-	900,000	900,000	-	900,000.00
7.74 Karaba Primary School	-	150,000	150,000	150,000	-
7.75 Kariguri Primary School	-	396,407	396,407	396,407	-
7.76 Karuku Primary School	-	750,000	750,000	750,000	-
7.77 Kiamukuyu Primary School	-	500,000	500,000	500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY
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For the year ended June 30, 2020

7.78 Kiamuringa Boarding Primary School	-	500,000	500,000	500,000	-
7.79 Kirathe Primary School	-	100,000	100,000	100,000	-
7.80 Kiria Primary School	-	900,000	900,000	-	900,000.00
7.81 Machang'a Primary School	-	150,000	150,000	150,000	-
7.82 Machang'a Primary School	-	150,000	150,000	150,000	-
7.83 Makawani Primary School	-	300,000	300,000	300,000	-
7.84 Makawani Primary School	-	500,000	500,000	500,000	-
7.85 Makutano Primary School	-	1,100,000	1,100,000	1,100,000	-
7.86 Makutano Primary School	-	150,000	150,000	150,000	-
7.87 Manyati Primary School	-	150,000	150,000	150,000	-
7.88 Marimari Primary School	-	500,000	500,000	500,000	-
7.89 Mathigameru Primary School	-	1,050,000	1,050,000	1,050,000	-
7.90 Maviani Primary School	-	750,000	750,000	750,000	-
7.91 Mayori Primary School	-	100,000	100,000	100,000	-
7.92Mulukusi Primary School	-	150,000	150,000	150,000	-
7.93 Munyori Primary School	-	250,000	250,000	250,000	-
7.94 Murindi Primary School	-	1,050,000	1,050,000	1,050,000	-
7.95 Muthithu Primary School	-	150,000	150,000	150,000	-
7.96 Mutugu Primary School	-	150,000	150,000	150,000	-
7.97 Mutus Primary School	-	150,000	150,000	-	150,000.00
7.98 Mwanyani Primary School	-	1,050,000	1,050,000	1,050,000	-
7.99 Mwea Primary School	-	600,000	600,000	600,000	-
7.991 Namuri Primary School	-	500,000	500,000	500,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY
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For the year ended June 30, 2020

7.992 Nganduri Primary School	-	150,000	150,000	150,000	-
7.993 Ngangari Primary School	-	500,000	500,000	500,000	-
7.994 Nyambori Primary School	-	1,050,000	1,050,000	1,050,000	-
7.995 Nyangwa Primary School	-	211,179	211,179	209,600	1,579.00
7.996 Riagina Primary School	-	100,000	100,000	100,000	-
7.998 Rugakori Primary School	-	350,000	350,000	-	350,000
7.999Rugakori Primary School	-	150,000	150,000	150,000	-
7.1000 Rurii Primary School	-	150,000	150,000	150,000	-
7.1001 Rwethe Primary School	-	150,000	150,000	150,000	-
7.1002 St. Joseph Primary School	-	150,000	150,000	150,000	-
7.1003 Urua Primary School	-	1,050,000	1,050,000	1,050,000	-
7.1004 Wango Primary School	-	750,000	750,000	-	750,000
7.1005 Gwakarigu primary	-	750,000	750,000	-	750,000
Sub-Total	32,450,000	28,637,586	61,087,586	31,436,007	29,651,579
8.0 Secondary Schools Projects (List all the Projects)					
8.1 Ngenge sec school	1,000,000	0	1,000,000	1,000,000	-
8.2 Kirima sec school	1,500,000	-	1,500,000	0	1,500,000
8.3 Kiamuringa sec school	590,000	-	590,000	-	590,000
8.4 Kabururi sec school	1,000,000	-	1,000,000	-	1,000,000
8.5 Igomori sec school	1,500,000	-	1,500,000	1,500,000	-
8.6 Gikiiro sec school	1,000,000	-	1,000,000	1,000,000	-
8.7 Nyangwa sec school	6,000,000	-	6,000,000	6,000,000	-
8.8 ST.Marys nyangwa sec school	900,000	-	900,000	-	900,000
8.9 Rogogwe sec school	900,000	-	900,000	-	900,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE SOUTH CONSTITUENCY
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8.91 Mutus sec school	750,000	-	750,000		750,000
8.92 Gacabari sec school	1,000,000	-	1,000,000		1,000,000
8.93 Kabuguri sec school	900,000	-	900,000		900,000
8.94 Gataka sec school	800,000	-	800,000		800,000
8.95 Gategi SA sec school	2,000,000	-	2,000,000		2,000,000
8.96 Nthingini sec school	900,000	-	900,000		900,000
8.97 Gategi girls sec school	900,000	-	900,000		900,000
8.98 Mbonzuki sec school	1,000,000	-	1,000,000		1,000,000
8.99 Karaba boys sec school	700,000	-	700,000	700,000	-
8.990 Iria itune sec school	1,500,000	-	1,500,000	1,500,000	-
8.991 Gitaraka girl sec school	1,000,000	-	1,000,000		1,000,000
8.992 Kiambere sec school	900,000	-	900,000	900,000	-
8.993 St. Augustine Secondary School Pmc	1,600,000		1,600,000	1,600,000	-
8.994 Karura sec school	900,000	-	900,000	900,000	-
8.995 Mutuobare sec school	1,000,000	-	1,000,000	1,000,000	-
8.996 Kanyonga sec school	1,000,000	-	1,000,000	1,000,000	-
8.997 AIC ndune sec school	900,000	-	900,000	900,000	-
8.998 Mbondoni sec school	1,000,000	-	1,000,000	1,000,000	-
8.999 Gacabari Secondary School	-	100,000	100,000	100,000	-
8.1000 Gacabari Secondary School	-	500,000	500,000	500,000	-
8.1001 Igumori Secondary School	-	1,600,000	1,600,000	1,600,000	-
8.1002 Kabuguri Secondary School	-	500,000	500,000	500,000	500,000
8.1003 Kabururi Secondary School	-	270,000	270,000	270,000	-

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8.1004 Kamunyange Secondary School	-	700,000	700,000	700,000	700,000	-
8.1005 Kamweli Secondary School	-	750,000	750,000	750,000	750,000	-
8.1006 Kanyonga Secondary School	-	500,000	500,000	500,000	500,000	-
8.1007 Kiambere Mixed Secondary School	-	600,000	600,000	600,000	600,000	600,000
8.1008 Makima Secondary School	-	900,000	900,000	900,000	900,000	-
8.1009 Mariari Girls Secondary School	-	100,000	100,000	100,000	100,000	100,000
8.1010 Mashamba Secondary School	-	150,000	150,000	150,000	150,000	-
8.1011 Maviani Secondary School	-	150,000	150,000	150,000	150,000	-
8.1012 Mayori Secondary School	-	900,000	900,000	900,000	900,000	-
8.1013 Mbita Secondary School	-	750,000	750,000	750,000	750,000	-
8.1014 Mbondoni Secondary School	-	900,000	900,000	900,000	900,000	900,000
8.1015 Munyori Secondary School	-	650,000	650,000	650,000	650,000	-
8.1016 Ngege Secondary School	-	1,200,000	1,200,000	1,200,000	1,200,000	-
8.1017 Ntharawe Secondary School	-	100,000	100,000	100,000	100,000	-
8.1019 Ntharawe Secondary School	-	50,000	50,000	50,000	50,000	-
8.1020 Ntharawe Secondary School	-	150,000	150,000	150,000	150,000	-
8.1021 Nthingini Secondary School	-	150,000	150,000	150,000	150,000	-
8.1022 Nyangwa Girls Secondary School	-	150,000	150,000	150,000	150,000	-
8.1023 Rugogwe Secondary School	-	100,000	100,000	100,000	100,000	-
8.1024 S.A Gategi Secondary School	-	100,000	100,000	100,000	100,000	-
8.1025 S.A Gategi Secondary School	-	1,050,000	1,050,000	1,050,000	1,050,000	-
8.1026 St. Augustine Mariari Secondary School	-	1,500,000	1,500,000	1,500,000	1,500,000	-
8.1027 St. Joseph Iriamurai Secondary School	-	100,000	100,000	100,000	100,000	-

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8.1028	Yoder Karwigi Secondary School	-	150,000	150,000	150,000	-
8.1029	Gatirari Secondary Sch	-	150,000.00	150,000	150,000	-
	Sub-Total	33,140,000	14,970,000	48,110,000	31,870,000	16,240,000
9.0	Tertiary institutions Projects			-		-
	(List all the Projects)					-
9.1	Youth empowerment center at ng-cdf mbeere south office	3,000,000	-	3,000,000	-	3,000,000
9.2	Jeremiah Nyaga technical institute	1,100,000	1,900,000	3,000,000	3,000,000	-
	Sub-Total	4,100,000	1,900,000	6,000,000	3,000,000	3,000,000
10.0	Health projects			-		-
		-	-	-	-	-
	Sub-Total	-	-	-	-	-
11.0	Security Projects					-
11.2	Kiamuringa assistant chief.	600,000		600,000	600,000	-
11.3	Kirima assistant chief	100,000		100,000	99,000	100,000
11.4	Gachoka assistant chief	300,000		300,000	300,000	-
11.5	Mbeti south chiefs office	900,000		900,000		900,000
11.6	Gachoka ACC office	900,000		900,000	900,000	-
11.7	Gacegethiuri assistant chief	800,000		800,000		800,000
11.8	Mavuria assistant chief	800,000		800,000		800,000
11.9	Gategi assistant chief	800,000		800,000		800,000
11.91	Mwea ACC office	500,000		500,000		500,000
11.92	Gacabari assistant chief	800,000		800,000		800,000
11.93	Kindaruma assistant chief	800,000		800,000	800,000	-

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11.91 Makima ACC office	600,000			600,000		600,000
11.95 Makima chiefs office	300,000			300,000		300,000
11.96 DCC Mbeere South		250,000		250,000	246,700	3,300
11.97 DCC Mbeere South		1,500,000		1,500,000	1,500,000	-
11.98 DCC Mbeere South		50,000		50,000	50,000	-
11.99 Gachoka ACC office		350,000		350,000	350,000	-
11.10 Gachuriri AP line		100,000		100,000	100,000	-
11.11 Gichiche Assistant Chiefs office		500,000		500,000	500,000	-
11.12 Kiritiri Police Station		1,000,000		1,000,000	1,000,000	-
11.13 Kithunthiri Chiefs office		100,000		100,000	100,000	-
11.14 Makima ACC office		400,000		400,000	-	400,000
11.15 Makima AP line		310,000		310,000	100,000	210,000
11.16 Mbeere South Law courts		700,000		700,000	-	700,000
Sub-Total	8,200,000	5,260,000		13,460,000	6,645,700	6,814,300
12.0 Acquisition of assets		-		-		0
12.1 Motor Vehicles (including motorbikes)		10,000,000		10,000,000	7,439,483	2,560,517
12.1 Motor Vehicles (including motorbikes)		550,000		550,000	511,415	38,585
12.2 Construction/Renovations of CDF office	-	2,000,000		2,000,000	0	2,000,000
12.3 Purchase of furniture and equipment		60,000.00		60,000	60,000	0
12.4 Purchase of computers		740000.00		670,000-	670,000	70,000
12.5 Purchase of land		-		-	-	0
12.2 Roads		10,044,424		10,044,424	-	10,044,424
Sub-Total	-	23,394,424			8,680,898	14,713,526

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					23,394,424		
13.0 Others					-		-
13.1 Strategic Plan	-	56,400			56,400		56,400
13.2 Innovation Hub	-	3,507,770			3,507,770	1,169,2567	2,338,513
13.3 Energy saving jikos	-	-			-		0
Sub-Total	-	3,564,170			3,564,170	1,169,257	2,394,913
GRAND TOTALS	137,367,724	95,798,672			233,166,396	123,030,261	110,136,135

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

Tax Receipts

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

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Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

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10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

IFS CODES				
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
1330407	Normal Allocation			
	1 AIE NO:A669013			10,000,000
	2 AIE NO:B030309			37,939,656
	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	
1330408	Conditional Grants	AIE NO...	-	-
			-	-
1330409	Receipt from other Constituency		-	-
	TOTAL		137,140,876	47,939,656
	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
3510000	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings		-	-
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		-	-

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1400000	3 OTHER RECEIPTS			
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
1410107	Interest Received			-
1410405	Rents			-
1420601	Sale of Tender Documents		-	129,000
	TOTAL		-	129,000
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,879,300	1,659,942
2110202	Basic wages of casual labour		-	30,000
	Personal allowances paid as part of salary			
2110301	House allowance		-	-
2110314	Transport allowance		-	-
2110320	Leave allowance		-	
2110326	Other personnel payments			
2120101	Employer contribution to NSSF		144,000	117,360
2710120	Gratuity-contractual employees		-	114,179
	TOTAL		2,023,300	1,921,481
2200000	5 USE OF GOODS AND SERVICES			
	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
2210100	Utilities, supplies and services		55,000	155,022
2210101	Electricity		104,434	-
2210102	Water & sewerage charges		173,154	-
2210104	Office rent		-	-
2210200	Communication, supplies and services		43,250	-
2210300	Domestic travel and subsistence		35,000	34,400
2210500	Printing, advertising and information supplies & services		140,000	125,500
2210600	Rentals of produced assets		-	-
2210700	Training expenses		992,400	1,050,000

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			Kshs (30/6/2020)	Kshs (30/6/2019)	
	SIDIAN BANK		23,183,411	8,657,797	
	TOTAL		23,183,411	8,657,797	
10B: CASH IN HAND)					
			2019 - 2020	2018 - 2019	
			Kshs (30/6/2020)	Kshs (30/6/2019)	
	Location 1		-	-	
	Location 2		-	-	
	Location 3		-	-	
	Other receipts (specify)		-	-	
	TOTAL		-	-	
<i>[Provide cash count certificates for each]</i>					
11: OUTSTANDING IMPRESTS					
	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
		Date imprest taken	Kshs	Kshs	Ksh
			-	-	
			-	-	
			-	-	
			-	-	
	12 Retention				
	Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019	
	TOTAL				
13 BALANCES BROUGHT FORWARD					
			2019 - 2020	2018 - 2019	
			Kshs	Kshs	

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		(1/7/2019)	(1/7/2018)
Bank accounts -		8,657,797	26,737,692
Cash in hand			
Imprest			
TOTAL		8,657,797	26,737,692

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS				
		Balance b/f FY2019 - 2020 per Financial statements	Adjustments	Adjust balance 2018 - 20
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		415,000	-	
Cash in hand		-	-	
Accounts Payable		-	-	
Receivables		-	-	
Others (specify)		-	-	
TOTAL		415,000		

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
		2019-2020	2018-2019	
		Kshs	Kshs	
Outstanding Imprest as at 1st July 2019 (A)		-	-	
Imprest issued during the year (B)		-	-	
Imprest surrendered during the Year ©		-	-	
Net changes in accounts receivables (D=A+B-C)		-	-	

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
		2019-2020	2018-2019	
		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 ©		-	-	

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	Net changes in accounts payable (D=A+B-C)		-	-
17. OTHER IMPORTANT DISCLOSURES				
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	TOTAL		-	-
17.2: PENDING STAFF PAYABLES (See Annex 2)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
	Staff salaries		-	-
	Staff Gratuity		-	-
	Others (specify)		-	-
			-	-
17.3: UNUTILISED FUNDS (See Annex 3)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
			110,136,135	95,798,672
			110,136,135	95,798,672
17.4: PMC ACCOUNT BALANCES (See Annex 4)				
			2019 - 2020	2018 - 2019
			Kshs	Kshs
			44,187,157	19,304,891
	TOTAL		44,187,157	19,304,891

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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	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management		-	-	-	-	
1.		-	-	-	-	
2.		-	-	-	-	
3.		-	-	-	-	
Sub-Total						
Middle Management		-	-	-	-	
4.		-	-	-	-	
5.		-	-	-	-	
6.		-	-	-	-	
Sub-Total						
Unionisable Employees		-	-	-	-	
7.		-	-	-	-	
8.		-	-	-	-	
9.		-	-	-	-	
Sub-Total						
Others (specify)		-	-	-	-	
10.		-	-	-	-	
11.		-	-	-	-	
12.		-	-	-	-	
Sub-Total						
Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	2,000,000			2,000,000
Buildings and structures	24,763,131			24,763,131
Transport equipment	3,400,009	7,950,898		11,350,907
Office equipment, furniture and fittings	839,335	60,000		899,335
ICT Equipment, Software and Other ICT Assets	433,000	670,000		1,103,000
Other Machinery and Equipment	177,300			177,300
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	31,612,775	8,680,898	0	40,293,673

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Gacabari Secondary School PMC	Sidian Bank	010071500148		422,469
Gatete Primary School PMC	Sidian Bank	010071500137		100,340
Gatirari Primary School PMC	Sidian Bank	010071500150		277,705
Gatuanyaga Primary School PMC	Sidian Bank	01007150013328		220,415
Gwakarigu Primary School PMC	Sidian Bank	010071500153		43,833
Igomori Secondary School PMC	Sidian Bank	01007150013220		162
Igomori Secondary School PMC	Sidian Bank	010071500149		984,328
Irari Primary School PMC	Sidian Bank	010071500138		205,298
J.J.M Nyaga Primary School PMC	Sidian Bank	010071500141		380,078
J. N. Mwonge Primary School PMC	Sidian Bank	010071500149		490,828
J.N. Mwonge Primary School PMC	Sidian Bank	010071500142		765
Kabururi Secondary School PMC	Sidian Bank	010071500135		330,782
Kamaunju Primary School PMC	Sidian Bank	010071500138		220,080
Kamukunga Primary School PMC	Sidian Bank	010071500137		900,000
Kamunyange Primary School PMC	Sidian Bank	010071500136		765
Kamunyange Primary School PMC	Sidian Bank	010071500136		181,928
Kaninwanthiga Primary School PMC	Sidian Bank	010071500147		77,458
Kanthenge Primary School PMC	Sidian Bank	010071500150		547,799
Kanyariri Primary School PMC	Sidian Bank	010071500149		540,828
Kanyonga Primary School PMC	Sidian Bank	010071500137		775
Karuki Primary School PMC	Sidian Bank	010071500136		70,053
Karura Primary School PMC	Sidian Bank	A01007150013518		44,288
Kitololoni Primary School PMC	Sidian Bank	010071500137		48,997
Kaurari Primary School PMC	Sidian Bank	010071500155		348,950
Kiambere Mixed Secondary PMC	Sidian Bank	010071500150		398,950
Kiamuringa Ass. Chief Office PMC	Sidian Bank	010071500136		200,000
Kirathe Primary School PMC	Sidian Bank	010071500150		490,827
Kithunthiri Ass. Chief Office PMC	Sidian Bank	010071500150		398,950
Machang'a Primary School PMC	Sidian Bank	0100715001328		401,780
Makima ACC Office PMC	Sidian Bank	010071500151		590,828
Makima AP Lines PMC	Sidian Bank	A01007150013418		189,428
Manyati Primary School PMC	Sidian Bank	010071500148		264,105
Mashamba Secondary School PMC	Sidian Bank	010071500149		263,708
Mayori Primary School PMC	Sidian Bank	010071500150		590,828
Mbeere South Environment PMC	Sidian Bank	010071500133		187,591
Mbita Secondary School PMC	Sidian Bank	010071500150		790,828
Munyori Primary School PMC	Sidian Bank	010071500137		673,233
Munyori Secondary School PMC	Sidian Bank	010071500144		300,000

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Mururu Primary School PMC	Sidian Bank	010071500148		698,950
Mutugu Primary School PMC	Sidian Bank	A010071500132808		
Mutus Secondary School PMC	Sidian Bank	010071500149		38,830
Nganduri Primary School PMC	Sidian Bank	010071500136		775
Nganduri Primary School PMC	Sidian Bank	010071500149		344,295
NG-CDF Office PMV	Sidian Bank	01007150013378		
Ngenge Secondary School PMC	Sidian Bank	010071500148		1,285,828
Ntharawe Secondary School PMC	Sidian Bank	010071500148		1,209,708
Nthingini Secondary School PMC	Sidian Bank	010070200039		
Riacina Primary School PMC	Sidian Bank	010071500134		136,792
Rugakori Primary School PMC	Sidian Bank	010071500132		220,315
Rugogwe Secondary School PMC	Sidian Bank	010071500150		490,828
Rurii Primary School PMC	Sidian Bank	010071500135		150,032
Rurii Primary School PMC	Sidian Bank	010071500139		775
Rwethe Primary School PMC	Sidian Bank	010071500137		213,165
S.A Gategi Secondary School PMC	Sidian Bank	010071500135		100,038
St. Augustine Secondary School PMC	Sidian Bank	010071500134		452
St. Claire Girls Secondary School PMC	Sidian Bank	010071500150		590,828
St. Joseph Primary School PMC	Sidian Bank	010071500141		183,542
St. Mary Gataka Secondary School PMC	Sidian Bank	010071500143		349,025
St. Mary Nyangwa Girls Sec Sch PMC	Sidian Bank	01007150013348		219,919
Yonder Karwigi Secondary School PMC	Sidian Bank	010071500152		890,828
Kamaunju Primary School Pmc	Sidian Bank	O1007150013848	358	
Kamukunga Primary School Pmc	Sidian Bank	O1007150013738	98,235	
Kamunyange Primary School Pmc	Sidian Bank	O1007150013678	5	
Kamweyendei Primary School Pmc	Sidian Bank	O1034150024810	335	
Karaba Primary School Pmc	Sidian Bank	O1034150024870	55	
J.J.M Nyaga Primary School Pmc	Sidian Bank	O1007150014106	380,078	
Irari Primary School Pmc	Sidian Bank	O1007150013808	238	
Gitaraka Primary School Pmc	Sidian Bank	O1034150024710	179	
Gatete Primary School Pmc	Sidian Bank	O1007150013758	160	
Gatuanyaga Primary school Pmc	Sidian Bank	O1007150013328	3	
Munyori Primary School Pmc	Sidian Bank	O1007150013798	363	
Mulukusi Primary School Pmc	Sidian Bank	O1007150013938	3	
Manyati Primary School Pmc	Sidian Bank	O1007150014826	365	
Makutano Primary School Pmc	Sidian Bank	O1034150026147	96,205	
Mayori Primary School Pmc	Sidian Bank	O1007150015004	88	
Machang`a Primary School pmc	Sidian Bank	O1007150013238	160	
Kirathe Primary School Pmc	Sidian Bank	O1007150015064	108	
Kanthenge Primary School Pmc	Sidian Bank	O1007150015074	203,405	
Kanthenge Primary School Pmc	Sidian Bank	O1007150015074		

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Rurii Primary School Pmc	Sidian Bank	O1007150013588	1,912	
Rugakori Primary School Pmc	Sidian Bank	O1007150013288	43	
Riacina Primary School Pmc	Sidian Bank	O1007150013488	172	
Makawani Primary School Pmc	Sidian Bank	O1034150026117	492,332	
Rwethe Primary School Pmc	Sidian Bank	O1007150013788	46,763	
Nganduri Primary School Pmc	Sidian Bank	O1007150014996	120,325	
Mutugu Primary School Pmc	Sidian Bank	O1007150013208	211	
Gatirari Primary School Pmc	Sidian Bank	O1007150015084	50,085	
Gataka Primary School Pmc	Sidian Bank	O1007150014856	50,150	
J.N Mwonze Primary School Pmc	Sidian Bank	O1007150014926	51,208	
Gikuru Primary School Pmc	Sidian Bank	O1007030002671	50,710	
Nyambori primary School Pmc	Sidian Bank	O1007030002711	1,039,780	
Ngangari Primary School Pmc	Sidian Bank	O1007030002691	51,150	
Namuri primary School Pmc	Sidian Bank	O1007030002701	52,350	
Makutano Primary School	Sidian Bank	O1034150024760	545,457.75	
Mathigameru Primary school	Sidian Bank	O1007030002631	1,040,830	
Maviani Primary School Pmc	Sidian Bank	O1034030001259	282,466	
Karuki Primary School Pmc	Sidian Bank	O1007150013668	44,813	
Iria-itune Primary School Pmc	Sidian Bank	O1034030001269	50,150	
Kangungi Primary School Pmc	Sidian Bank	O1007030002641	50,570	
Kamutuanjiru Primary School Pmc	Sidian Bank	O1007030002621	295,710	
ACK Kilia Primary School Pmc	Sidian Bank	O1034150026067	1,377,736	
Maviani Secondary School Pmc	Sidian Bank	O1034150024800	598	
Mashamba secondary school Pmc	Sidian Bank	O1007150014966	51,088	
Kabururi Secondary School Pmc	Sidian Bank	O1007150013558	52	
Rugogwe Secondary School Pmc	Sidian Bank	O1007150015014	486	
Yorder Secondary School Pmc	Sidian Bank	O1007150015254	92,641	
St.Mary Nyangwa Girls Sec School	Sidian Bank	O1007150013348	299	
St. Joseph Iriamurai Sec School Pmc	Sidian Bank	O1007150014906P	48,968	
Nthingini Secondary School pmc	Sidian Bank	O1034150026087	92,911	
Ntharawe Secondary School pmc	Sidian Bank	O1007150014836	848.	
Kamunyange Secondary School Pmc	Sidian Bank	O1007030002651	105,460	
Kanyonga Secondary School Pmc	Sidian Bank	O1007150014936	1,510,405	
Makima Secondary School Pmc	Sidian Bank	O1007030002661	96,330	
Mayori Secondary School Pmc	Sidian Bank	O1007030002601	90,150	
Igumori Secondary School Pmc	Sidian Bank	O1007150014956	2,284,882	
SA Gategi Secondary School Pmc	Sidian Bank	O1034030001249	1,040,830	
Ngenge Secondary Pmc	Sidian Bank	O1007150014806	1,283,208	
St. Augustine Mariari Sec School Pmc	Sidian Bank	O1007150013468	509,352	
Gatirari Secondary School Pmc	Sidian Bank	O1007150013768	82	
Kithunthiri Chiefs office Pmc	Sidian Bank	O1007150015024	258	

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Makima Ap Line Pmc	Sidian Bank	O1007150013418	755	
Mwanyani Primary School	Sidian Bank	O1007030002801	1,039,355	
Marimari Primary School	Sidian Bank	O1007030002751	490,855	
Kiamukuyu Primary School	Sidian Bank	O1007030002741	490,855	
Gikondi Primary School	Sidian Bank	O1007030002731	1,040,855	
Kiria St. Marks Primary School	Sidian Bank	O1007030002761	94,235	
Kiamuringa Primary School	Sidian Bank	O1007030002781	1,090,855	
Mwea Primary School	Sidian Bank	O1007030002771	590,855	
Gacabari Secondary School	Sidian Bank	O1007150014886	491,345	
Mbita Secondary School	Sidian Bank	O1007150015044	742,465	
Gachoka ACC Pmc	Sidian Bank		350,000	
Iriamurai Primary School	Sidian Bank	O1007030002831	1,415	
Karaba Primary School	Sidian Bank	O1034150024870	55	
Gichiche Chiefs Office Pmc	Sidian Bank	O1007030003118	31,300	
Mutus Primary School	Sidian Bank	O1007030002821	9	
Mbonzuki Secondary school	Sidian Bank	O1034150029201	175	
Gwakarigu Primary School	Sidian Bank	O1007150015344	463	
Mutuobare secondary school	Sidian Bank	O1007030002891	987,855	
Kiritiri Police Station Pmc	Sidian Bank	O1007030002971	987,855	
Karura primary school	Sidian Bank	O1007150013518	265	
Kiruriri primary school	Sidian Bank	O1007030002931	490,855	
Kindaruma Assistant chief	Sidian Bank	O1007030002881	790,855	
Karura secondary school	Sidian Bank	O1007030003018	1,390,795	
Gikiiro secondary school	Sidian Bank	O1007030002941	987,855	
Murindi Primary School	Sidian Bank	O1007030002871	1,040,855	
Irabari Primary school	Sidian Bank	O1007030003048	490,855	
Gichiche Ass. Chiefs office	Sidian Bank	O1007030002921	490,855	
Nyangwa secondary school	Sidian Bank	O1007030002961	5,942,855	
Kikulani primary school	Sidian Bank	O1007030002911	889,355	
Mbondoni Secondary school	Sidian Bank	O1007030002951	989,355	
AIC Ndune Secondary school	Sidian Bank	O1007030002991	890,855	
Kamweli Secondary school	Sidian Bank	O1007030002981	734,355	
Iraitune secondary school	Sidian Bank	O1007030003058	1,500,000	
Karaba Boys secondary school	Sidian Bank	O1007030002901	700,000	
Kaninwanthiga primary school	Sidian Bank	O1007150014796	1,250,588	
Assistant chiefs office- Gachoka	Sidian Bank	O1007030003008	300,000	
Assistant chiefs office- Kiamuringa	Sidian Bank	O1007150013658	800,000	
Minuri Primary School	Sidian Bank	O1007030003028	890,855	
Kiambere Mixed Secondary School Pmc	Sidian Bank	O1007150015034	1,500,090	
Total			44,187,170	19,304,891

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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