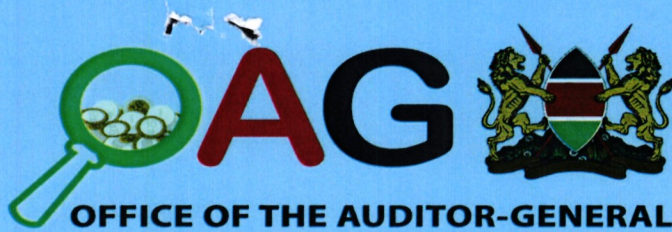


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PARLIAMENT
OF KENYA
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REPORT

DATE: 01 MAR 2022

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BY:

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G. Chebet.

THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –MBEERE NORTH
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 NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Core Values

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

(b) Key Management

The NGCDF MBEERE NORTH 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:

N	Designation	Name
o		
1.	A.I.E holder	Richard M. Maingi
2.	Sub-County Accountant	Erastus M. Mwangi
3.	Chairman NGCDFC	Richard N. Thiriku
4.	Member NGCDFC	Lilian Mbuya

(d) Fiduciary Oversight Arrangements

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

P.O. Box 206-60104,
Mbeere North Sub-County HQs,
Siakago, Embu
KENYA

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(f) NGCDF MBEERE NORTH Constituency Contacts

Telephone: (254) 715027186
E-mail: mbeerenorthcdf@cdf.go.ke
Website: www.mbeerenorthcdf.go.ke

(g) NGCDF MBEERE NORTH Constituency Bankers

Bank: Cooperative Bank of Kenya
Branch: Siakago Branch
Account No: 01120051117000
P.O BOX 193-60104,
Siakago, Kenya

(h) Independent Auditors

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

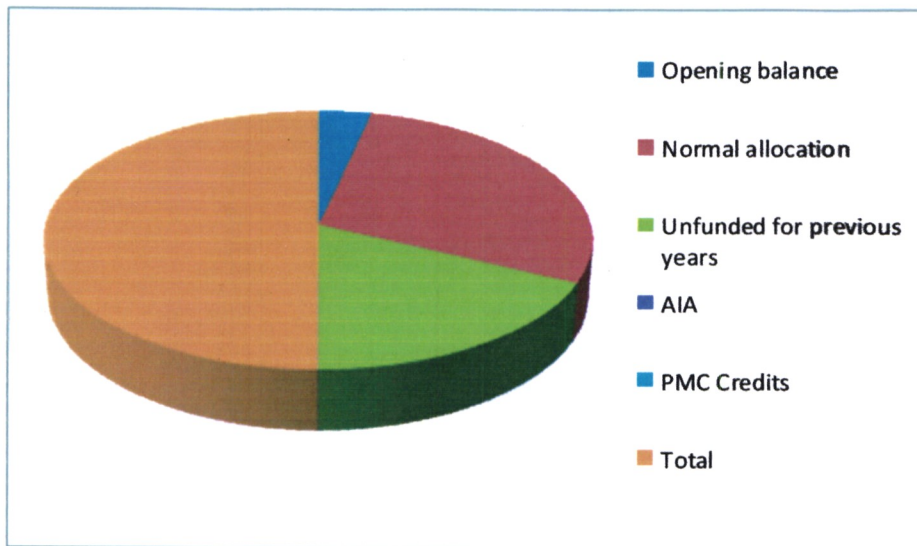
(i) Principal Legal Adviser

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

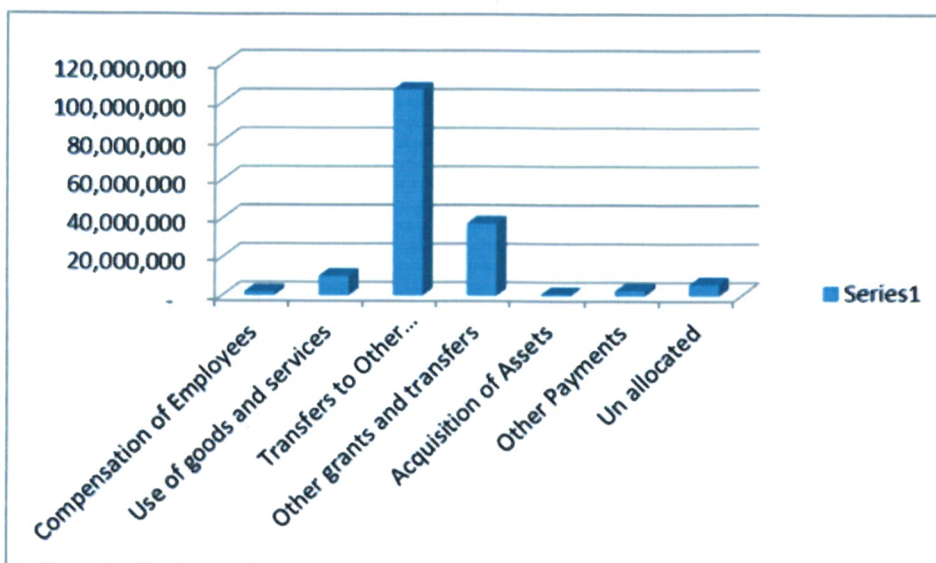
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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 For the year ended June 30, 2020**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

We are pleased to present the un audited financial statements for the financial year ended 30th June, 2020. During the year, the Constituency was allocated a total of Kshs. 137,367,724 normal allocation. The opening cashbook balance was Kshs. 16,469,817. The Board held Kshs. 86,240,875 as unfunded projects during the financial year 2018/2019 to disburse in 2019/2020. The entity managed to raise Kshs. 157,000 as Appropriation in Aid (AIA), from the sale of tender documents and hire of NGCDFC hall. Credits from closed PMC accounts totalled Kshs. 34,448. The actual available fund for utilization during the financial year 2019/2020 was Kshs. 240,269,864 to implement of various projects. This is represented as;



Of the Kshs. 240,269,864, the available fund for absorption to projects was Kshs. 164,103,140. Of this, the NGCDFC managed to absorb Kshs. 158,400,066 of the available funds, representing an absorption rate of 97%. The absorption rate realised is summarised as per the column chart below;
Utilization of available funds



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Kshs. 76,166,724 was yet to be received by the fund as at 30/06/2020. Among this balance, Kshs. 6,000,000 and Kshs. 99,000 relate to financial year 2018/2019, Kirie Secondary School Bus and Gikuyari Secondary School Environment respectively. The balance of Kshs. 70,067,724 relates to current unfunded projects.

Key achievements for the entity (under this section use pictorials to depict successful projects undertaken during the year),

a) The entity managed to absorb about 97% of the total available funds to implement various proposed projects.

Some of the projects implemented during the period are;

1. Siakago Day Secondary School Classrooms, Kshs. 4,000,000. These are ongoing almost in completion.



2. Kanyuambora Secondary School Dormitory, Kshs. 7,000,000. This is ongoing almost in completion.



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3. Siakago Police Divisional Headquarters ablution block, Kshs. 1,500,000. The ablution block is complete awaiting connection to sewer line and lighting.



- b) The NGCDFC managed to vet, process and disburse 70% of its total bursary allocation enabling students from the constituency remain in class.
c) Utilization of the line departments by the PMCs improved significantly.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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List emerging issues related to the entity,

- a) The year 2019/2020 saw the global pandemic Covid-19 bringing the world economies to a standstill. This was the sole issue that greatly affected the NGCDFCs programme to a greater extend. We had to postpone planned trainings and vetting of bursaries for learning institutions. NGCDFC meetings were also affected as it was basically a learning period of how to cope with the pandemic. It's our wish that this is overcome so as to resume to our normal programme as planned.
- b) The charging and withholding of VAT and WHT for PMC transactions, as required by KRA posed its challenges as most of the PMCs were not aware of the same and no capacity building had been done prior to the commencement of the exercise. They have been oriented on the same and its running smoothly as expected.

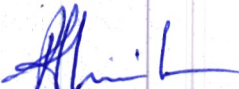
Implementation challenges and recommended way forward. Be (sure that you include what the entity is doing to overcome the challenges noted).

The following are the challenges so far met by the NG-CDFC,

- (a) Underfunding of projects. The time offered by the Board to draw up budget proposals is insufficient to come up with a comprehensive budget that takes care of the underlying cost elements like BQ's, architectural designs, registration of projects with the county council, NEMA etc. Consequently these costs are not funded. This becomes a challenge during Implementation of projects, and sometimes calls for negotiations with the contractors. We have however involved the line departments in formulation of budget proposals to give guidelines on the costs of projects rather than relying on estimates. The Board should give adequate time; say two months, to come up with proper budget proposals.
- (b) 5% administration expenses. These allocations to PMCs' as funds for the administration of the projects are quite insufficient. These funds cannot adequately meet the requirements for PMC's to travel to bank, NG-CDFC offices, Pay allowances, stationery, procure BQs, architectural designs and registration of the projects. The NG-CDFC had to scale down on the number of times a PMC should meet during the implementation of a project to a maximum of four. The Board should look into ways of increasing these allocations in order to adequately meet the requirements of administering of projects monies.
- c) The Project Management Committees generally faced a major challenge in strict adherence to Public procurement procedures. There was minimal participation of Line Departments as well as poor record keeping, or if any, very sketchy. In most cases, the PMCs' were slow in submission of returns to the NGCDFC office accounting for the activities.
To mitigate the above, the NGCDFC resolved on PMC trainings, an exercise that should see PMCs trained prior to project implementation.

I take this opportunity to sincerely thank the MNA, NGCDF Board, FAM, NGCDFC members, the staff, PMCs and other stake holders for the cooperation and support accorded so far. Going forward, the Committee envisions achieving greater developmental milestone as we embark on meeting our performance targets for FY 2020/2021, 100%.

Sign;


Richard N. Thiriku
CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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 NORTH Constituency's 2018-2022 plan are to:

- a) Ensure that systems are established to ensure equality of all users of public services is achieved.
- b) Ensure that systems are established for equality for all users of public services;
- c) Ensure impartiality and fairness in the process of delivery of public services;
- d) Ensure promotion of National Cohesion and National Values;
- e) Ensure continuity of public services under all circumstances;
- f) Establish systems to enable innovativeness and Adaptability of public services to the needs of users;
- g) Ensure professionalism and ethics in Public Service is achieved and maintained;
- h) Establish systems to ensure promotion and protection of rights of users of public services and public servants as enshrined in the Bill of Rights;
- i) Institutionalize a culture of accountability, integrity, transparency and promotion of values and principles of public service;
- j) Ensure a corruption free public service;
- k) Ensure effective, efficient and responsible use of public resources, and
- l) Ensure responsiveness by NG-CDF staff in delivery of public services.

This is tabulated as here under;

No	Strategic Theme	Strategic Objective	Strategic
1	Access to quality education	To improve access to quality education	Expansion of schools through rehabilitation/ renovation/ construction of new classrooms in various primary and secondary schools in the constituency
			Construction and equipping of modern administration blocks
			Construction and equipping of dining halls and kitchens for both secondary and primary schools
			Construction and equipping laboratories in secondary schools in the constituency
			Completion of day secondary schools
			Construction of permanent classrooms for mud-walled primary schools
			Construction of computer labs/classes (both levels)
			Construction of multipurpose halls in all schools
			Construction of libraries in secondary schools
			Construction of dormitories in secondary

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No	Strategic Pillar	Strategic Objective	Strategic
			schools and selected primary schools Construction of toilet blocks / or and exhaustible pit latrines in both primary and secondary schools Provision of convenient school transport Provision of water tanks in schools Provision of bursary to needy and bright secondary school/tertiary institutions' students
2	Youth and Sports	To harness youth talent and empower them	Conducting campaigns on drugs and substance abuse and on HIV and AIDS Creating awareness among the youth on the establishment of youth groups, and accessing devolved funds Funding of youth sporting initiatives (e.g. football, net ball and Marathon activities)
3	Emergency Support	To cater for any unforeseen occurrences in the constituency	Catering for any unforeseen occurrences in the constituency
4	Environment	To promote environmental sustainability in the constituency	Supporting schools and public institution to acquire tree seedlings Organizing tree planting days in schools
5	Security	To enhance security in the constituency	Construction of ACCs and DCCs offices and residential houses Construction/Renovation of offices for chiefs and Ass. Chiefs Awareness creation on community policing and sensitization of community members on security matters Construction/rehabilitation of Police Stations/Administration Offices Construction/rehabilitation of police houses and AP Camps Fencing administration offices, AP camps and police stations Construction and equipping of the divisional police headquarters Siakago
6	Tracking of results	To improve tracking of implementation NGCDF programmes	Monitoring and Capacity Building of NGCDFC's, NGCDFC Staff and PMC's Organizing regular projects monitoring field visits Synthesis of PMC reports into quarterly PIS
7	Institutional Strengthening	To promote performance management and smooth running of the NGCDF office	Preparation of Constituency Strategic Plan NGCDFC Staff training Purchase of working tools and equipment

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels 	<p>In F/Y 2019/2020</p> <ul style="list-style-type: none"> -We increased the number of classrooms by 32, dormitories from by 4, and laboratories by 3 Administration blocks by 4, teacher's houses by 4. -Three school buses were acquired one fully funded and two partially funded. -Bursary beneficiaries at all levels were 1024. Kshs. 10.7M had been spent on bursaries compared to Kshs. 24.5 M last financial year. The drop in absorption of the bursary funds can be attributed to covid-19 pandemic that caused the cessation of schooling for over four months.
Security	To have a secure and conducive environment	<ul style="list-style-type: none"> -Enhanced economic growth through better security to private investments, infrastructural projects and personal property. -Reduced dependency on miraa business as the major means of livelihood, sustainability of infrastructure 	Numbers of usable physical infrastructure build in police lines and provincial administration offices.	<ul style="list-style-type: none"> -Renovations and on-going works to 3 police lines / station, 1 ACCs office, 3 chiefs' offices and 2 assistant chiefs'. -Housing for 1 ACCs office completed
Environment	To provide and sustain a clean Environment	<ul style="list-style-type: none"> -Maintain a healthy population with reduced cases of sickness. -Reduce deforestation 	<ul style="list-style-type: none"> -Provision of clean water to national government installations -Build sanitization 	- Various tree planting exercises were carried out during the financial year and a programme for sustaining them trees

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		<p>through planting of more trees. -Control soil erosion</p>	<p>infrastructure to improve on personal hygiene. -Plant trees to improve on the green cover. - Erect gabions to prevent soil erosion</p>	<p>and those previously planted through NGCDF initiative developed to avoid loss during drier seasons. -Gabions erected at Siakago Technical Training Institute to control loss of soil through erosion. -Infrastructure build for ablution blocks, pit latrines, and toilets by 12 -Water supply on Karambari -Kiamugogo Primary Schools line completed and in use.</p>
Sports	<p>-To empower the population through sporting activities -Improve on national cohesion by integration in sports</p>	<p>-Nature sporting talents amongst different age groups. -Present sports as an alternative income generating activity</p>	<p>-Organise and sustain various constituency sporting activities throughout the year -Provide sporting equipments and uniforms to well performing teams.</p>	<p>-Sports activities were carried out in the constituency up to March, 2020 when the covid-19 pandemic lead to cancellation of the programme. Over Kshs. 4M was spent on sporting initiative this being accumulation of sporting funds for two financial years. -Through this initiative, the constituency produced Paralympics gold medallist in 100M dash.</p>
Disaster Management	<p>To put in place mechanism to mitigate disaster</p>	<p>-well equipped population in disaster preparedness. -Reduced numbers of/ or non-recurrence of disasters</p>	<p>-Provision of emergency funds to cushion the constituency against an emerging calamities affecting national government infrastructure. -Capacity build PMCs, NGCDFCs, NGCDFC staff on disaster mainstreaming. -Ensure implementation of infrastructure puts into consideration of disaster.</p>	<p>-Kshs. 10.5 M was spent on projects of emergency nature mostly weather related. Last year we spent Kshs. 4.7 M on the same. -All trainings for PMCs, NGCDFC staff and NGCDFC plus public forums had facilitator for disaster mainstreaming.</p>

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF-MBEERE NORTH 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 -

Mbeere-North NGCDF strives to align its activities with goals stipulated on the sustainable development goals. In this regard the entity strives to offer quality education through improving infrastructure in schools as well as provision of bursary to bright and needy students, improved health for the population through the provision of sanitization facilities.

2. Environmental performance

The year under review witnessed conservation of environment efforts through planting of trees and established a mechanism to ensure their sustainability throughout the drier seasons.

Efforts are being done to supply clean water to National Government installations like Karambari-Kiamungogo Primary Schools line that is now complete and in use.

The entity is now constructing exhaustible pit latrines in place of the normal pit latrines. Use of bio digesters in place of septic tanks is being fronted example Siakago law courts.

Gabions have been erected in areas with cases of soil erosion e.g. Siakago Technical Training Institute.

3. Employee welfare

The NGCDF Staff are hired as per provisions of the guidelines of hiring of NGCDF Staff, as regulated by the NGCDF Board through a circular. When an opportunity presents, advertisement of intention to hire is prepared and spread across major notice boards including at NGCDF offices, DCC's, all ACC's and Chiefs' notice boards. The notice clearly spells the title, job group, qualifications and expected basic remuneration. Recruitment is competitive and transparent. The gender ratio is considered and also special groups. Currently, male female staff ratio is 3:2. We don't have a disable staff currently.

Interns are engaged up on request through an application letter. These have not been forth coming ending up with a single engagement in the financial year.

An equal training opportunity is given to all staff to improve their skills and careers. The NGCDFC is in consideration to fund fee for NGCDFC Staff for courses taken while in duty and also provide a reward system for best performers. Staff appraisals are done annually.

Training of staff on work place safety is usually done periodically in compliance with Occupational Safety and Health Act of 2007.

The NGCDFC Staff have been motivated by the provision of both house and transport allowances. Talks are underway with medicals scheme service providers for the provision of NGCDFC Staff medical cover together with their families.

4. Market place practices-

Mbeere North NGCDF gives strict adherence to public procurement and disposal regulations. The entity ensures that procurement of goods and works is done in a competitive and transparent manner.

Advertisements for contracts are floated periodically. The procurement process is independently lead by the sub-county procurement office from tender advertisement, opening, evaluation and recommendation.

The Bill of Quantities is prepared by the sub-county works officer who is the clerk of works to all NGCDFC construction projects.

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Payments for projects, goods and services are honoured promptly without delays since contracting is done upon availability of funds in PMC accounts. For the provision of goods and services, a LPO /or LSO is issued prior to fully engaging a supplier.

The NGCDFC is planning to prequalify contractors for project works in future to reduce the need to advertise for each and every other project when the need arises.

5. Community Engagements-

Mbeere North NGCDF has been engaged in community activities through;

- a. Organising sports events as way of nurturing talents amongst diverse representation of the population. This as well provides an opportunity for national cohesion and existence.
- b. Tree planting exercise is usually done especially during the onset of the long rains. This involves the community and various speakers facilitate and disseminate valuable knowledge touching on various social topics like alcohol and drug abuse, HIV and AIDs, Gender mainstreaming, Disaster preparedness etc. This information is also available to members of the community during our public forums to collect views on the projects proposals.
- c. We also do offer bursary to bright and needy students as a way of promotion literacy levels in the constituency.
- d. We also carry out training activities for our NGCDFC members, NGCDFC Staff as well as PMCs annually

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

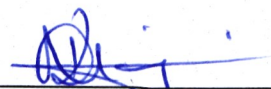
The Accounting Officer in charge of the NGCDF- MBEERE NORTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 NORTH 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 NORTH 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 NORTH 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 NORTH Constituency financial statements were approved and signed by the Accounting Officer on 18th February, 2021.



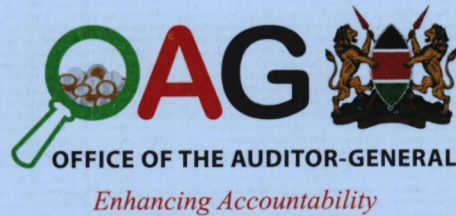
Fund Account Manager
Name: Richard M. Maingi



Sub-County Accountant
Name: Erastus M. Mwangi
ICPAK Member Number: 18050

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MBEERE NORTH 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 North Constituency set out on pages 17 to 57, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mbeere North Constituency as at 30 June, 2020, 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.

Basis for Qualified Opinion

1.0 Inaccurate Adjustment on Unutilized Funds

The Summary Statement of Appropriation: Recurrent and Development combined for the year ended 30 June, 2020 reflects Kshs.102,902,140 in respect to adjustments for the year being the unutilized funds in the previous year. However, the financial statements for the year 2018/2019 reflects Kshs.90,510,692 in respect to the same item resulting to unreconciled and unexplained variance of Kshs.12,391,448.

In the circumstances, the accuracy of the Kshs.102,902,140 in respect to adjustments in the financial statements for the year under review cannot be confirmed.

2.0 Unsupported Expenditure on Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and transfers of Kshs.37,497,046 as disclosed in Note 7 to the financial statements. The expenditure includes Kshs.10,736,600 in respect to bursary to secondary schools, tertiary institutions and special schools. However, only bursaries totaling to Kshs.4,523,100 (42%) were acknowledged by the respective beneficiaries through letters of acknowledgement or issue of official receipts leaving a balance of Kshs.6,213,500 (58%) unacknowledged by the respective beneficiary schools and institutions.

In the circumstance, it has not been possible to ascertain whether expenditure on other grants and transfers of Kshs.37,497,046 benefited the intended beneficiaries and are expended as appropriated during the year ended 30 June, 2020.

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 North 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

1.0 Budgetary Controls and Performance

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects an approved receipt budget of Kshs.240,269,864 and actual receipts of Kshs.164,103,140 resulting to a budget shortfall of Kshs.76,166,724 or 32% of the budget. Similarly, the statement reflects approved expenditure budget of 240,269,864 against actual payments of Kshs.158,400,066 resulting in under expenditure of Kshs.81,869,798 or 34% of the approved budget.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Project Implementation Status (PIS)

The project implementation status report availed for audit review indicated that one hundred and forty-three (143) projects worth Kshs.206,494,099 were budgeted to be implemented. However, fifty-six (56) projects worth Kshs.52,983,028 (26%) had not

started, forty-seven (47) projects worth Kshs.112,250,625 (54%) were ongoing, while forty (40) projects worth Kshs.41,260,446 (20%) were completed.

In view of the foregoing, the constituents did not get the expected services equivalent to the fifty-six (56) projects not started worth Kshs.52,983,028 and the forty-seven (47) ongoing projects worth Kshs.112,250,625 both totalling Kshs.165,233,653. This is an indication of inappropriate project implementation mechanism.

There is need therefore for the Constituency Development Fund Management to review its project planning mechanism with a view to prioritizing those projects which will be implemented during the financial year resulting to higher impact into improving service delivery to the citizens of Mbeere North Constituency.

3.0 Idle Projects - Kirie Administration Police Line and Kirie Assistant County Commissioner Office

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and transfers of Kshs.37,497,046 as disclosed in Note 7 to the financial statements. The expenditure includes Kshs.8,300,000 in respect of security projects, which further includes Kshs.1,300,000 for construction to completion of four (4) staff houses of Kirie Administration Police (AP) Line. Expenditure on other grants and transfers also includes Kshs.8,300,000 in respect of security projects which further includes Kshs.3,000,000 in respect to construction of two-bedroom staff house to completion for Kirie Assistant County Commissioner's (ACC) Office and renovation of ACC's office.

However, physical verifications carried out in December, 2020 for the projects revealed that the projects are complete but had not been put into the intended purpose.

In the circumstances, the value for money for the expenditure of Kshs.37,497,046 on other grants and transfers for the year ended 30 June, 2020 could not be confirmed.

4.0 Presentation of the Financial Statements

The Fund's financial statements availed for audit review did not include separate summary statements of appropriation for recurrent and development as required by the Public Sector Accounting Standards Board (PSASB) template issued in June, 2020.

Further, the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined do not indicate "for the year ended 30 June, 2020" while the statement of assets and liabilities does not indicate "as at 30 June, 2020" as required by the Public Sector Accounting Standards Board (PSASB) template issued in June, 2020.

In the circumstances, the presentation of the financial statements is not in accordance with the PSASB prescribed format.

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 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 Unapproved Budget - Un allocated Expenditure

The Fund's summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects Kshs.191,448 in respect to 'unallocated' expenditure. However, the approved budget made available for audit review showed that the expenditure item was not approved by the Board contrary to Section 5(1) and (2) of the National Government Constituencies Development Fund, 2015 which states that each and every disbursement from the Fund shall be approved and recorded in the minutes of the Board and that all disbursements from the Fund shall be for specific projects as submitted by the constituencies in accordance with the procedures outlined in the Act.

As a result, the approved receipts budget of Kshs.240,269,864 does not balance with the approved expenditure budget of Kshs.240,078,416 contrary to Section 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that budget shall be balanced.

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

2.0 Tender for Fencing of Siakago Technical Training Institute

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfer to other government entities of Kshs.105,700,000 as disclosed in Note 6 to the financial statements. The expenditure includes Kshs.18,400,000 in respect to transfer to tertiary institutions which further includes Kshs.3,400,000 in respect to fencing of Siakago Technical Training Institute with concrete poles and chain link. The works were awarded to a contractor at a contract price of Kshs.3,408,000. However, request for quotation method was used without justification contrary to the first schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 which caps the maximum amount for use of request for quotation for works for class C procurement entity to Kshs.500,000. In addition, the respondents' bids, Local Service Order (LSO) and invoices were not availed for audit review. Consequently, the competitiveness in the award of the tender and validity of payments made could not be confirmed.

Further, field verification carried out in December, 2020 revealed that even though fencing is complete, it is not serving the intended purpose as concrete poles are crumbling, an indication of poor quality materials and workmanship.

In the circumstances, the propriety and value for money on the Kshs.3,400,000 expenditure in respect to fencing of Siakago Technical Training Institute cannot be confirmed.

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 so as to obtain assurance about whether effective processes and systems of internal control, risk management and 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain 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 abolish 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 Fund's 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 Fund's 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 Fund's 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 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 Fund's 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 Fund's 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 Fund's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 February, 2022

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


Reports and Financial Statements


For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED;

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	147,441,876	89,284,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	191,448	-
TOTAL RECEIPTS		147,633,324	89,284,483
PAYMENTS			
Compensation of employees	4	2,040,919	1,902,943
Use of goods and services	5	10,074,743	7,375,292
Transfers to Other Government Units	6	105,700,000	30,969,257
Other grants and transfers	7	37,497,046	40,128,183
Acquisition of Assets	8	508,500	1,485,897
Other Payments	9	2,578,858	3,742,650
TOTAL PAYMENTS		158,400,066	85,604,222
SURPLUS/(DEFICIT)		(10,766,743)	3,680,261

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- MBEERE NORTH Constituency financial statements were approved on 18th February, 2021 and signed by:


 Fund Account Manager
 Name: Richard M. Maingi

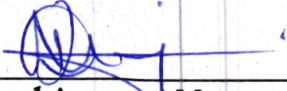

 National Sub-County Accountant
 Name: Erastus M. Mwangi
 ICPAK Member Number: 18050

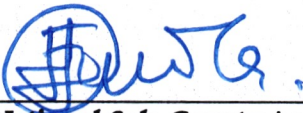
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MBEERE NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT;

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,703,074	16,469,816
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,703,074	16,469,816
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,703,074	16,469,816
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		5,703,074	16,469,816
REPRESENTED BY			
Fund balance b/fwd	13	16,469,817	12,789,555
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(10,766,743)	3,680,261
NET FINANCIAL POSITION		5,703,074	16,469,816

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- MBEERE NORTH Constituency financial statements were approved on 18th February, 2021 and signed by:


 Fund Accountant Manager
 Name: Richard M. Maingi


 National Sub-County Accountant
 Name: Erastus M. Mwangi
 ICPAK Member Number: 18050

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


Reports and Financial Statements

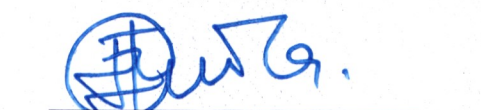
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED;

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	147,441,876	89,284,483
Other Receipts	3	191,448	-
Total receipts		147,633,324	89,284,483
Payments for operating expenses			
Compensation of Employees	4	2,040,919	1,902,943
Use of goods and services	5	10,074,743	7,375,292
Transfers to Other Government Units	6	105,700,000	30,969,257
Other grants and transfers	7	37,497,046	40,128,183
Other Payments	9	2,578,858	3,742,650
Total payments		157,891,566	84,118,325
Total Receipts Less Total Payments		(10,258,243)	5,166,158
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		(10,258,243)	5,166,158
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(508,500)	(1,485,897)
Net cash flows from Investing Activities		(508,500)	(1,485,897)
NET INCREASE IN CASH AND CASH EQUIVALENT		(10,766,743)	3,680,261
Cash and cash equivalent at BEGINNING of the year	13	16,469,816	12,789,555
Cash and cash equivalent at END of the year		5,703,074	16,469,816

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- MBEERE NORTH Constituency financial statements were approved on 18th February, 2021 and signed by:


Fund Account Manager
Name: Richard M. Maingi


National Sub-County Accountant
Name: Erastus M. Mwangi
ICPAK Member Number: 18050

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30/06/2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/o %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	86,240,875	223,608,599	147,441,876	76,166,724	66%
Proceeds from Sale of Assets				-	-	0%
Other Receipts		16,661,265	16,661,264	16,661,264	1	0%
TOTAL RECEIPTS	137,367,724	102,902,140	240,269,864	164,103,140	76,166,725	68%
PAYMENTS						
Compensation of Employees	3,000,000	1,601,907	4,601,907	2,040,919	2,560,988	44%
Use of goods and services	9,363,095	2,642,527	12,005,622	10,074,743	1,930,879	84%
Transfers to Other Government Units	82,100,000	67,300,000	149,400,000	105,700,000	43,700,000	71%
Other grants and transfers	41,904,629	24,500,611	66,405,240	37,497,046	28,908,194	57%
Acquisition of Assets	-	508,500	508,500	508,500	-	100%
Other Payments	1,000,000	6,157,147	7,157,147	2,578,858	4,578,289	36%
Un allocated		191,448	191,448	-	191,448	
TOTAL	137,367,724	102,902,140	240,269,864	158,400,066	81,869,798	66%

i. Revenue has been adjusted by;


- a) Allocations receivables from NGCDF Board relating to the previous financial years carried forward to the current year, Kshs. 86.2 M.
- b) Opening balance Kshs. 16,469,816.
- c) AIA Kshs. 157,000 mainly from sale of tender.
- d) Refunds from PMC balances Kshs. 34,448.

ii. The receipts from the Board were Kshs. 147.4 M representing 66% of expected funds. Operational challenges resulting from effects of the global pandemic covid-19 caused flow of funds from NGCDF Board as well as affecting the rate of absorption of the same.

- iii. Compensation of employees absorbed Kshs. 2 M representing a 44.3% absorption rate. The un utilized funds largely represent allowance for gratuity as well as funds yet to receive from the Board.
- iv. Use of Goods and Services utilized about 10 M representing 84% usage rate. Operational challenges resulting from effects of the global pandemic covid-19 caused slow rate of absorption of funds.
- v. **Transfers to Other Government Units utilized Kshs. 105.7 M representing a 71% absorption rate.** Operational challenges resulting from effects of the global pandemic covid-19 caused slow rate of absorption of funds.
- vi. Other Grants and Transfers utilized Kshs. 37.5 M representing a 57% absorption rate. Operational challenges resulting from effects of the global pandemic covid-19 caused slow rate of absorption of funds.
- vii. Other Payments utilized Kshs. 2.6 M representing 36% absorption rate. Operational challenges resulting from effects of the global pandemic covid-19 caused slow rate of absorption of funds.

The NGCDF- MBEERE NORTH Constituency financial statements were approved on 18th February, 2021 and signed by:


Fund Account Manager
Name: Richard M. Mainigi


Sub-County Accountant
Name: Erastus M. Mwangi
ICPAK Member Number: 18050

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

Reports and Financial Statements

For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,000,000	1,601,907	4,601,907	2,040,919	2,560,988
1.2 Committee allowances	2,700,000	-	2,700,000	2,700,000	-
1.3 Use of goods and services	2,542,063	-	2,542,063	2,542,063	-
2.0 Monitoring and evaluation					
2.1 Capacity building	2,300,000	2,400,000	4,700,000	2,839,248	1,860,752
2.2 Committee allowances	1,000,000	242,527	1,242,527	1,172,400	70,127
2.3 Use of goods and services	821,032	-	821,032	821,032	-
3.0 Emergency					
3.1 Primary Schools	7,198,241	3,669,168	10,867,409	10,578,241	289,168
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
3.5 Roads	-	2,000,000	2,000,000	2,000,000	-
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	15,750,000	2,916,251	18,666,251	4,523,500	14,142,751
4.3 Tertiary Institutions	10,000,000	5,234,374	15,234,374	6,018,000	9,216,374
4.4 Universities	-	-	-	-	-
4.5 Social Security	-	-	-	-	-
4.6 Revision Materials	-	-	-	-	-
4.7 Special Schools	300,000	-	300,000	195,100	104,900
5.0 Sports					
5.1 Constituency Sports Tournaments	2,500,000	2,180,818	4,680,818	4,581,817	99,001
6.0 Environment					

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.1 Siakago Technical Training Institute	1,000,000	-	1,000,000	1,000,000	-
6.2 NG-CDF Office	300,388	-	300,388	300,388	-
6.3 Muthanthara Secondary School	52,000	-	52,000	-	52,000
6.4 Rwagori Primary School	52,000	-	52,000	-	52,000
6.5 Ishiara Police Post	52,000	-	52,000	-	52,000
7.0 Primary Schools Projects					
7.1 Ciangera Primary School	600,000	-	600,000	600,000	-
7.2 Gangara Primary School	1,500,000	-	1,500,000	-	1,500,000
7.3 Gatatha Primary School	750,000	-	750,000	-	750,000
7.4 Gatorori Primary School	1,500,000	-	1,500,000	-	1,500,000
7.5 Gitiburi Primary School	500,000	-	500,000	-	500,000
7.6 Kamaua Primary School	750,000	-	750,000	750,000	-
7.7 Kambungu Primary School	1,500,000	-	1,500,000	-	1,500,000
7.8 Kanhenge Primary School	750,000	-	750,000	-	750,000
7.9 Kanyumbora Primary School	750,000	-	750,000	-	750,000
7.10 Katheru Primary School	1,500,000	-	1,500,000	-	1,500,000
7.11 Kavengeru Primary School	400,000	-	400,000	-	400,000
7.12 Kianjeru Primary School	750,000	-	750,000	-	750,000
7.13 Kianjogu Primary School	750,000	-	750,000	-	750,000
7.14 Kirigo Primary School	750,000	-	750,000	-	750,000
7.15 Kui Primary School	750,000	-	750,000	-	750,000
7.16 Kune Primary School	1,500,000	-	1,500,000	-	1,500,000
7.17 Mathai Primary School	750,000	-	750,000	-	750,000
7.18 Mianjatri Primary School	1,500,000	-	1,500,000	-	1,500,000
7.19 Muchonoke Primary School	750,000	-	750,000	-	750,000
7.20 Mugwanjogu Primary School	750,000	-	750,000	-	750,000
7.21 Mukororia Primary School	750,000	-	750,000	-	750,000
7.22 Muthurita Primary School	750,000	-	750,000	-	750,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE 10TH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.23 Ngarwereri Primary School	750,000	250,000	1,000,000	-	1,000,000
7.24 Ngunyumu Primary School	750,000	-	750,000	-	750,000
7.25 Njarange Primary School	1,500,000	-	1,500,000	-	1,500,000
7.26 Nthigirani Primary School	750,000	-	750,000	-	750,000
7.27 Ovarire Primary School	750,000	-	750,000	-	750,000
7.28 Rwagori Primary School	750,000	-	750,000	-	750,000
7.29 St. Peters Primary School	3,500,000	-	3,500,000	3,500,000	-
7.30 Usambara Primary School	400,000	-	400,000	-	400,000
7.31 Usambara Primary School	100,000	-	100,000	-	100,000
7.1 Cianthia Primary School	-	550,000	550,000	550,000	-
7.2 Cieria Primary School	-	550,000	550,000	550,000	-
7.3 Gacuriri Primary School	-	550,000	550,000	550,000	-
7.4 Gathia Primary School	-	550,000	550,000	550,000	-
7.5 Gwakaithi Primary School	-	550,000	550,000	550,000	-
7.6 Kamarindo Primary School	-	550,000	550,000	550,000	-
7.7 Kamukanya Primary School	-	550,000	550,000	550,000	-
7.8 Karigiri Primary School	-	550,000	550,000	550,000	-
7.9 Ciangera Primary School	-	1,000,000	1,000,000	1,000,000	-
7.10 Kavui Primary School	-	550,000	550,000	550,000	-
7.11 Kianganja Primary School	-	550,000	550,000	550,000	-
7.12 Kianjeru primary school	-	500,000	500,000	500,000	-
7.13 Kianthenge Primary School	-	600,000	600,000	600,000	-
7.14 Kirie Primary School	-	550,000	550,000	550,000	-
7.15 Kivue Primary School	-	550,000	550,000	550,000	-
7.16 Kwandambogo Primary School	-	550,000	550,000	550,000	-
7.17 Mang'ote Primary School	-	550,000	550,000	550,000	-
7.18 Michegethiu Primary School	-	550,000	550,000	550,000	-
7.19 Mutiria Iguru Primary School	-	550,000	550,000	550,000	-

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.20 Ndulali Primary School	-	550,000	550,000	550,000	-
7.21 Ngiri Primary School	-	550,000	550,000	550,000	-
7.22 Rwagori Primary School	-	550,000	550,000	550,000	-
7.23 Siakago Primary school	-	600,000	600,000	600,000	-
7.24 Witwa Primary School	-	550,000	550,000	550,000	-
7.25 Kianjoya Primary School	-	750,000	750,000	750,000	-
7.26 Kageri Primary School	-	677,028	677,028	-	677,028
8.0 Secondary Schools Projects					
8.1 Cianthia Secondary School	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000
8.2 Cieria Secondary School	750,000	-	750,000	-	750,000
8.3 Gangara Secondary School	2,000,000	-	2,000,000	-	2,000,000
8.4 Gitiburi Secondary School	1,500,000	-	1,500,000	-	1,500,000
8.5 Kambaru Secondary School	1,500,000	-	1,500,000	-	1,500,000
8.6 Kamigua Secondary School	750,000	-	750,000	-	750,000
8.7 Kanyumbora Secondary School	1,000,000	5,000,000	6,000,000	6,000,000	-
8.8 Karambari Secondary School	4,000,000	200,000	4,200,000	1,000,000	3,200,000
8.9 Kathagutari Secondary School	750,000	-	750,000	-	750,000
8.10 Kavengero Secondary School	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000
8.11 Kiambere Complex	1,000,000	-	1,000,000	-	1,000,000
8.12 Kigwambiti Secondary School	4,000,000	-	4,000,000	4,000,000	-
8.13 Kirigo Secondary School	750,000	-	750,000	-	750,000
8.14 Kogari Secondary School	4,000,000	-	4,000,000	-	4,000,000
8.15 Kune Secondary School	750,000	-	750,000	-	750,000
8.16 Mbaraga Secondary School	750,000	-	750,000	-	750,000
8.17 Michengethu Secondary School	750,000	-	750,000	-	750,000
8.18 Muchonoke Secondary School	750,000	-	750,000	-	750,000
8.19 Ngunyumu Secondary School	600,000	-	600,000	-	600,000
8.20 Riandhi Secondary School	3,000,000	3,000,000	6,000,000	6,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERLE ORTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.21 Siakago Boys Secondary School	3,000,000	2,000,000	5,000,000	5,000,000	-
8.22 Siakago Day Secondary School	4,000,000	3,000,000	7,000,000	7,000,000	-
8.23 Siakago Day Secondary School	4,500,000	-	4,500,000	4,500,000	-
8.24 Siakago Girls Secondary School	4,000,000	500,000	4,500,000	4,000,000	500,000
8.1 The Arch Angels Secondary-Kanyuuri	-	1,000,000	1,000,000	1,000,000	-
8.2 Ciangera Secondary School	-	3,000,000	3,000,000	3,000,000	-
8.4 Gikuyari Secondary School	-	1,000,000	1,000,000	1,000,000	-
8.5 Itiira Secondary School	-	1,400,000	1,400,000	1,400,000	-
8.6 Kabachi Secondary School	-	3,000,000	3,000,000	3,000,000	-
8.7 Kabachi Secondary School	-	1,500,000	1,500,000	1,500,000	-
8.10 Kamwaa Secondary School	-	1,000,000	1,000,000	1,000,000	-
8.11 Kathigageru Secondary School	-	3,000,000	3,000,000	3,000,000	-
8.14 Karigiri Secondary School	-	550,000	550,000	550,000	-
8.15 Kiathambu Secondary School	-	550,000	550,000	550,000	-
8.17 Kirie Secondary School	-	8,000,000	8,000,000	8,000,000	-
8.18 Kivue Secondary School	-	1,000,000	1,000,000	1,000,000	-
8.19 Muthanthera Secondary School	-	500,000	500,000	500,000	-
8.20 Ngoce Secondary School	-	3,000,000	3,000,000	3,000,000	-
8.30 Ngoce Secondary School	-	500,000	500,000		500,000
9.0 Tertiary institutions Projects					
9.1 Ishiara KMTc	5,000,000	-	5,000,000	5,000,000	-
9.2 Siakago Technical Training Institute	1,500,000	11,900,000	13,400,000	13,400,000	-
10.0 Security Projects					
10.1 County Commissioner Embu	500,000	-	500,000	-	500,000
10.2 DCC Office	750,000	400,000	1,150,000	400,000	750,000
10.3 Kabubua Ka Nyama Police Post	1,500,000	-	1,500,000	-	1,500,000
10.4 Kanyuambora Police Station	500,000	-	500,000	-	500,000
10.5 Kivue Assistant Chief Office	250,000	-	250,000	-	250,000

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.6 Kiambu Police Post	1,200,000	1,000,000	2,200,000	1,000,000	1,200,000
10.1 Muthanu Sub-Chiefs Office	-	200,000	200,000	200,000	-
10.2 Muringi Chiefs Office	-	400,000	400,000	400,000	-
10.3 Iria Ihune Chiefs Office	-	500,000	500,000	500,000	-
10.4 Cieria Chiefs Office	-	150,000	150,000	150,000	-
10.5 Ciagera Sub-Chiefs Office	-	250,000	250,000	250,000	-
10.7 Siakago Police Head Quarters	-	1,500,000	1,500,000	1,500,000	-
10.8 Kirie AP Post	-	900,000	900,000	900,000	-
10.9 Kirie A.C.Cs Office	-	3,000,000	3,000,000	3,000,000	-
11.0 Acquisition of assets					
11.1 Motor Vehicles, motorbikes	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	508,500	508,500	508,500	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others					
12.1 Strategic Plan		7,350	7,350		7,350
12.2 NG-CDF Office	1,000,000	1,672,769	2,672,769	2,578,858	93,911
12.3 Unallocated	-	191,448	191,448	-	191,448
Total	137,367,724	102,902,140	240,269,864	158,400,066	81,869,799

(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)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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 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 year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B005203	1		42,905,173
AIE NO. B005288	2		11,379,310
AIE NO. B042861	3		15,000,000
AIE NO. B047093	4		20,000,000
AIE NO. B 041075	1	19,000,000	
AIE NO. B 047264	2	10,000,000	
AIE NO. B 047351	3	48,941,876	
AIE NO. B 041138	4	4,000,000	
AIE NO. B 047814	5	18,000,000	
AIE NO. B 049385	6	15,000,000	
AIE NO. B 104149	7	500,000	
AIE NO. B 104211	8	1,000,000	
AIE NO. B 104409	9	15,000,000	
AIE NO. B 096618	10	16,000,000	
TOTAL		147,441,876	89,284,483

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	5,000	-
Receipts from Sale of tender documents and hire of hall	152,000	-
Unutilized PMC Account Balances	34,448	-
Total	191,448	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,466,779	1,367,942
Personal allowances paid as part of salary	491,900	-
House allowance		221,050
Transport allowance		272,000
Leave allowance		12,000
Other personnel payments		
Pension and other social security contributions (Gratuity)	-	29,951
Employer Contributions Compulsory national social security schemes	82,240	-
Total	2,040,919	1,902,943

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,235,200	3,704,000
Utilities, supplies and services	45,605	40,643
Communication, supplies and services	158,430	212,675
Domestic travel and subsistence	631,200	706,390
Printing, advertising and information supplies & services	328,510	760,720
Rentals of produced assets	-	-
Training expenses	2,548,200	40,000
Hospitality supplies and services	714,710	537,680
Insurance costs	359,149	385,391
Specialized materials and services	-	-
Office and general supplies and services	88,455	100,925
Other operating expenses	59,310	93,700
Routine maintenance – vehicles and other transport equipment	905,974	739,008
Routine maintenance – other assets	-	54,160
Total	10,074,743	7,375,292

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	19,300,000	16,369,257
Transfers to secondary schools	68,000,000	14,000,000
Transfers to tertiary institutions	18,400,000	600,000
Transfers to health institutions	-	-
TOTAL	105,700,000	30,969,257

7. OTHER GRANTS AND TRANSFERS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – Secondary Schools	4,523,500	13,642,370
Bursary – Tertiary Institutions	6,018,000	10,985,595
Bursary – Special Schools	195,100	-
Mock & CAT	-	-
Security Projects	8,300,000	6,150,000
Roads and Bridges	2,000,000	-
Sports Projects	4,581,817	1,963,793
Environment Projects	1,300,388	2,668,000
Emergency Projects	10,578,241	4,718,425
Total	37,497,046	40,128,183

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	494,397
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	508,500	991,500
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	-	-
Acquisition of Intangible Assets	-	-
Total	508,500	1,485,897

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan		3,492,650
ICT Hub		-
Social Hall		250,000
NGCDF Office Repairs	2,578,858	-
Total	2,578,858	3,742,650

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK BALANCES (CASH BOOK BANK BALANCE)

Cooperative Bank of Kenya, Siakago Branch A/C No: 01120051117000	5,703,074	16,469,816
Total	5,703,074	16,469,816
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MBEERE NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

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

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	16,469,816	12,789,555
Cash in hand		
Imprest		
Total	16,469,816	12,789,555

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	8,580,063	-
Imprest surrendered during the Year (C)	8,580,063	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	546,114
Others (<i>specify</i>)	-	-
	-	546,114

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,560,988	1,601,907
Use of goods and services	1,930,879	2,642,527
Amounts due to other Government entities	48,377,028	49,300,000
Amounts due to other grants and other transfers	28,708,195	24,300,611
Acquisition of assets	-	1,981,270
Others- Strategic plan	7,350	7,350
- NGCDFC office	93,911	-
- ICT Hubs	-	4,677,027
Unallocated	191,448	6,000,000
Total	81,869,799	90,510,692

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

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	30,360,350	17,831,665
	30,606,350	17,831,665

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
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 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		2,560,988	1,601,907	
Use of goods & services		1,930,879	2,642,527	
Amounts due to other Government entities				
Primary Education Projects				
Ciagera Primary School			1,000,000	
Cianthia Primary School			550,000	
Cieria Primary School			550,000	
Gacuriri Primary School			550,000	
Gangara Primary School		1,500,000		
Gatatha Primary School		750,000		
Gatorori Primary School		1,500,000		
Gatothia Primary School			550,000	
Gitiburi Primary School		500,000		
Gwakaithi Primary School			550,000	
Kageri Primary School		677,028		
Kamarindo Primary School			550,000	
Kambungu Primary School		1,500,000		
Kamukanya Primary School			550,000	
Kanthenge Primary School		750,000		
Kanyuambora Primary School		750,000		
Karigiri Primary School			550,000	
Katheru Primary School		1,500,000		
Kavengero Primary School		400,000		
Kavui Primary School			550,000	
Kianganja Primary School			550,000	
Kianjeru Primary School		750,000	500,000	
Kianjogu Primary School		750,000		
Kianthenge Primary School			600,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kirie Primary School			550,000	
Kirigo Primary School		750,000		
Kivue Primary School			550,000	
Kui Primary School		750,000		
Kune Primary School		1,500,000		
Kwandambogo Primary School			550,000	
Mang'ote Primary School			550,000	
Mathai Primary School		750,000		
Mianjathiri Primary School		1,500,000		
Michgeethiu Primary School			550,000	
Muchonoke Primary School		750,000		
Mugwanjogu Primary School		750,000		
Mukororia Primary School		750,000		
Muthanthara Primary School		750,000		
Mutiria Iguru Primary School			550,000	
Ndutori Primary School			550,000	
Ngarwereri Primary School		1,000,000		
Ngiiri Primary School			550,000	
Ngunyumu Primary School		750,000		
Njarange Primary School		1,500,000		
Nthigirani Primary School		750,000		
Ovarire Primary School		750,000		
Rwagori Primary School		750,000	550,000	
Siakago Primary School			100,000	
Usambarara Primary School		500,000		
Witwa Primary School			550,000	
Secondary Education Projects				
Ciangera Secondary School			3,000,000	
Cianthia Secondary School		1,000,000	1,000,000	
Cieria Secondary School		750,000		
Gangara Secondary School		2,000,000		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Gikuyari Secondary School			1,000,000	
Gitiburi Secondary School		1,500,000		
Itiira Secondary School			1,400,000	
Kabachi Secondary School			4,500,000	
Kambaru Secondary School		1,500,000		
Kamigua Secondary School		750,000		
Kamwaa Secondary School			1,000,000	
Kanyuambora Secondary School			1,000,000	
Karambari Secondary School		3,200,000	200,000	
Karigiri Secondary School			550,000	
Kathagutari Secondary School		750,000		
Kathigagaceru Secondary School			3,000,000	
Kavengeru Secondary School		1,000,000	1,000,000	
Kiambere Complex		1,000,000		
Kiathambu Secondary School			550,000	
Kirie Secondary School			1,500,000	
Kirigo Secondary School		750,000		
Kivue Secondary School			1,000,000	
Kogari Secondary School		4,000,000		
Kune Secondary School		750,000		
Mbaraga Secondary School		750,000		
Michengethiu Secondary School		750,000		
Muchonoke Secondary School		750,000		
Muithanlara Secondary School			500,000	
Ngoce Secondary School		500,000	3,500,000	
Ngunyumu Secondary School		600,000		
Riandu Secondary School			3,000,000	
Siakago Boys Secondary School			2,000,000	
Siakago Day Secondary School			3,000,000	
Siakago Girls High School		500,000	500,000	
The Arch Angels Secondary-Kanyuери			1,000,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Tertiary Education Projects				
Siakago training Institute		-	1,900,000	
Sub-Total		48,577,028	53,544,434	
Amounts due to other grants and other transfers				
Bursary Secondary Schools		14,142,751	4,432,440	
Bursary Tertiary Schools		9,216,374	3,639,624	
Bursary Special Schools		104,900	-	
Emergency		289,168	5,747,729	
Security		4,700,000	8,300,000	
Sports		99,001	2,180,818	
Environment		156,000	-	
Sub-Total		28,708,194	24,300,611	
Sub-Total				
Acquisition of assets				
NG-CDF Office Building	Office repairs and refurbishment	-	1,472,770	
NG-CDF Office Furniture and Equipment	Purchase of office furniture and equipment	-	508,500	
Others (specify)				
Ict Hub	Installation of ICT equipment	-	4,677,027	
Strategic plan		7,350	7,350	
Social Hall			-	
NGCDF office		93,911		
Un Allocated				
Revision Materials		191,448		
Sub-Total		292,709	12,665,647	
Grand Total		81,869,799	90,510,692	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	18,931,224	-	-	18,931,224
Transport equipment	6,700,653	-	-	6,700,653
Office equipment, furniture and fittings	3,492,760	508,500	-	4,001,260
ICT Equipment, Software and Other ICT Assets	412,590	-	-	412,590
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	29,537,227	508,500	-	30,045,727

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (N-GCDF) –
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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
A.C.K. Emmanuel Cianthia Secondary School	Cooperative Bank	01139407773500	1,000,965	139,445
A.C.K. Kamigua Mixed Day Secondary School	Cooperative Bank	01139570095300		211,757
A.C.K. Karambari Primary School	Cooperative Bank	01117052735302		1,000
A.C.K. St. Andrew Ngoce Primary School	Cooperative Bank	01139570105800		2,168,776
A.C.K. St. Barnabas Kavengero Primary School	Cooperative Bank	01139052524500		2,600
A.C.K. St. Luke Ciangera Secondary School	Cooperative Bank	01139570010800		2,001,930
A.C.K. St. Marks Ibutuka Primary School	Cooperative Bank	01139344119801		1,981
A.C.K. St. Paul's Mukororia Primary School	Cooperative Bank	01139344244401		1,065
Arch Angels Secondary School-Kanyueri	Cooperative Bank	01139570004800	1,000	1,000
Ciaikungugu Primary School	Cooperative Bank	01139052736603	189,444	2,350
Ciangera Primary School	Cooperative Bank	01139052738602	618,249	963,420
Ciangera Sub Chiefs Office	Cooperative Bank	01141570117400	155,015	15
Cianthia Primary School	Cooperative Bank	01139570250100	550,000	
Cianyi Primary School	Cooperative Bank	01139051832100	81,111	1,782
Cieria Chiefs Office	Cooperative Bank	01141570105900	151,505	1,505
Cieria Primary School	Cooperative Bank	01139570211000	69,179	
DCC Office	Cooperative Bank	01141570220900	975	
DEB Kabachi Mixed Day Secondary School	Cooperative Bank	01139569163202		1,492,971
DEB Muchonoke Secondary School	Cooperative Bank	01100344770700		11,108
DEB Ngiiri Primary School	Cooperative Bank	01139051182401		2,450
Don Bosco Mathai Primary School	Cooperative Bank	01139570052600		2,678

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (N-GCDF) –
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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
FGCK Kamaua By Faith Primary School	Cooperative Bank	01139570039400	1,975	1,375
Gacuriri Primary School	Cooperative Bank	01139344451102	549,520	
Gatororori Primary School	Cooperative Bank	01117569666200		1,050
Gatothia Primary School	Cooperative Bank	01139344640201	218,784	
Gikuyari Secondary School	Cooperative Bank	01139344108102	1,006,410	6,410
Gitii Primary School	Cooperative Bank	01117569655200		1,000
Gwakaithi Primary School	Cooperative Bank	01117569660300		1,000
Gwakaithi Primary School	Cooperative Bank	01139570226701	246,652	
Iriaitune Chiefs Office	Cooperative Bank	01141570229200	498,975	
Ishiara Polytechnic	Cooperative Bank	01139344727900		1,205
Ishiara Social Hall	Cooperative Bank	01141570052700		1,775
Itiira Primary School	Cooperative Bank	01109052650600		510
Itiira Secondary School	Cooperative Bank	01139051604602	368,996	126,060
Itiira Sub Chief Office	Cooperative Bank	01141570127900		25
Itururi Primary School	Cooperative Bank	01117569657100		1,000
Kabachi Mixed Day Secondary School	Cooperative Bank	01139569163202	737,771	1,000
Kabachi Primary School	Cooperative Bank	01139052537801		1,470
Kageri Primary School	Cooperative Bank	01139570004400		3,230
Kamarindo Primary School	Sidian Bank	01007030002561	550,098	
Kambungu Primary School	Cooperative Bank	01139052735504	499,520	
Kamukanya Primary School	Cooperative Bank	01139570229700	549,520	
Kamwaa Secondary School	Cooperative Bank	01117569695800		1,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kamwaa Secondary School	Cooperative Bank	01139570226600	999,520	
Kandomba Primary School	Cooperative Bank	01100344726800		80
Kanyangi Primary School	Cooperative Bank	01139570237600	249,520	
Kanyuambora Chiefs Office	Cooperative Bank	01141570064800		725
Kanyuambora Secondary School	Cooperative Bank	01139051033603	728,293	417,423
Kanyueri Primary School	Cooperative Bank	01117569655900		1,000
Karambari Secondary School	Cooperative Bank	01139344179502	209,414	77,560
Karigiri Primary School	Cooperative Bank	01139052737401	521,820	
Karigiri Secondary School	Cooperative Bank	01139569250704	549,520	
Karuari Secondary School	Cooperative Bank	01100344641000		1,407
Kathangari Primary School	Cooperative Bank	01117052735701		1,000
Katheru Primary School	Cooperative Bank	01139570005500		3,718
Kathiga Gaceru Secondary School	Cooperative Bank	01139051697301	2,613,028	474,520
Kavengero Secondary School	Cooperative Bank	01139569475900	63,845	1,790
Kavui Primary School	Cooperative Bank	01139570053900	551,020	1,020
Kiamugongo Primary School	Cooperative Bank	01139344523100		1,499,520
Kianganja Primary School	Sidian Bank	01007030002791	275,741	
Kianjeru Primary School	Cooperative Bank	01139569655600	69,752	1,000
Kianjeru Secondary School	Cooperative Bank	01139570071000	620,688	686,366
Kianjogu Primary School	Cooperative Bank	01139344515000	249,520	
Kianjoya Primary School	Cooperative Bank	01117569658000		1,000
Kianjoya Primary School	Cooperative Bank	01139569750701	751,100	1,100

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2019 /20	Bank Balance 2018/19
Kianthenge Primary School	Cooperative Bank	01139344657000	599,520	
Kiathambu Primary School	Cooperative Bank	01117052752701		100
Kiathambu Secondary School	Cooperative Bank	01108569199300	91,792	
Kigwambiti Primary School	Cooperative Bank	01117052738201		1,000
Kigwambiti Secondary School	Cooperative Bank	01139344561503	4,176	
Kirie Accs Office	Cooperative Bank	01141570126400	497,017	1,977,975
Kirie Administration Police Line	Cooperative Bank	01141570074900		1,199
Kirie AP Post PMC	Sidian Bank	01007030002571	150,359	
Kirie Primary School	Cooperative Bank	01139052734902	90,326	1,500
Kivue Day Mixed Secondary School	Cooperative Bank	01139052929302	1,005,615	5,615
Kivue Primary School	Cooperative Bank	01139052732701	549,520	2,000
Kogari Primary School	Cooperative Bank	01117051159700		1,110
Kune Sub Chief Office	Cooperative Bank	01141570052300		1,463
Kuui Primary School	Cooperative Bank	01109052616000		1,256
Kwandambogo Primary School	Cooperative Bank	01139570229400	549,520	
Mang'ote Primary School	Cooperative Bank	01117052739702	19,441	1,200
Mbachi Primary School	Cooperative Bank	01117569656000		1,000
Mbarwari Primary School	Cooperative Bank	01139052736901		11,890
Mbeere North Environment PMC	Sidian Bank	01007030002431	3,830	-
Mbeere North NG-CDF office Equipment PMC	Sidian Bank	01007030002481	1,635	-
Mbeere North NG-CDF office PMC	Sidian Bank	01007030002471	3,643	-
Michegethiu Primary School	Cooperative Bank	01139570223100	512,020	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Michegethiu Pry School	Cooperative Bank	01117051184100		1,000
Muminji Chiefs Office	Sidian Bank	01007030002841	111,713	
Muthantara Secondary School	Cooperative Bank	01139344130502	1,107	
Muthanu Sub-Chiefs Office	Cooperative Bank	01141570222700	16,256	
Mutirieguru Primary School	Cooperative Bank	01117051167200		2,800
Ndutori Primary School	Cooperative Bank	01100344426801		233
Ndutori Primary School	Cooperative Bank	01139052752602	186,383	
Ndutori Secondary School	Cooperative Bank	01139569515002	199,520	
Ngiiri Primary School	Cooperative Bank	01117051182400		1,500
Ngiiri Primary School	Cooperative Bank	01139051182401	525,450	
Ngoce Secondary School	Cooperative Bank	01139344247002	623,373	
Nthabari Primary School	Cooperative Bank	01117569656100		1,225
Nthigirani Primary School	Cooperative Bank	01117057537601		1,500
Ovarire Primary School	Cooperative Bank	01139052737102	299,520	
Riandu Mixed Secondary School	Cooperative Bank	01139344739600	765,379	19,910
Riandu Police Post	Cooperative Bank	01100569686300		7,970
Riandu Police Post	Cooperative Bank	01141570066500	2,118,376	1,500,000
Rwagori Primary School	Cooperative Bank	01139344247601	549,520	
Rwanjeru Primary School	Cooperative Bank	01117051167600		3,100
Rwanjeru Primary School	Cooperative Bank	01139051167601	249,520	
S.A. Muthanthara Secondary School	Cooperative Bank	01139344130502		580,019
Siakago Boys High School	Cooperative Bank	01139569021400	2,003,280	10,497

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Siakago Day Secondary School	Cooperative Bank	01139344430900	911,568	1,313,427
Siakago Girls High School	Cooperative Bank	01139344348500	165,636	158,635
Siakago Law Courts	Cooperative Bank	01141570256200	498,975	
Siakago Police Headquarters	Cooperative Bank	01120570002900	536,492	1,103
Siakago Primary School	Cooperative Bank	01139569762300	80,433	1,320
Siakago Technical Training Institute	Sidian Bank	01007030002811	389	-
Sports PMC	Sidian Bank	01007030002461	409	
St Peter's Mbarwari Sec School	Cooperative Bank	01100344718501		60
St Peter's Upper Primary School	Cooperative Bank	01139570110600	59,703	500,600
St Phillip's Kamigua Primary School	Cooperative Bank	01139570086700		243,394
St. Mary Kanganga Primary School	Cooperative Bank	01139570054001		1,000
St.John's The Baptist Kirie Day Secondary School	Cooperative Bank	01139051129802	29,322	1,001,020
Usambara Primary School	Cooperative Bank	01139570143800		76,160
Witwa Primary School	Cooperative Bank	01139344761400	97,169	72,712
Totals			30,606,350	17,831,665

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MBEERE NORTH CONSTITUENCY
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

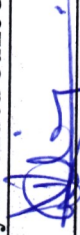
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Basis for Qualified Opinion Cash and cash equivalents Under note 10A are unrepresented cheques totalling Kshs. 112,239 as at 30/06/2018 which had not been reversed or replaced thereby understating the cash book balance.	These were subsequently reversed and replaced in the current financial year	FAM	Resolved	N/A
2	Unsupported Reallocation Included in transfers to Government Entities is Kshs. 500,000 disbursed to Primary School for construction of a classroom. This construction was never done instead used to renovate existing three classrooms with no approved reallocation.	The NGCDF will seek the Boards approval to have the reallocation regularized	FAM	Resolved	N/A
1.1	Other Matter Receipts Analysis Actual receipts from the Board were Kshs. 45,055,066 against an approved budget for Kshs. 99,839,550, resulting to a shortfall	These funds were received in the F/Y 2018/2019 and the projects implemented as required.	FAM	Resolved	N/A


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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.2	Expenditure Analysis Actual expenditure by the NGCDFC was Kshs. 32,405,046 against an approved budget for Kshs. 99,839,550, resulting to an under spending of Kshs. 67,434,504	There was a delay in presenting the 2017/2018 budget proposal leading to delay in funds dispatch by the Board. These funds were received in the F/Y 2018/2019 and the projects implemented as required.	FAM	Resolved	N/A
2.0	Project Implementation Status 56 projects worth Kshs. 77,860,345 had been budgeted for. Only 1 project was complete worth Kshs. 1,736,207, 10 projects worth Kshs. 30,994,310 were on going and 45 projects worth Kshs. 45,129,828 had not started.	There was a delay in presenting the 2017/2018 budget proposal leading to delay in funds dispatch by the Board. These funds were received in the F/Y 2018/2019 and the projects implemented as required.	FAM	Resolved	N/A
3.0	Stalled Project Kshs. 623,940 utilized for the construction of a kitchen and dining hall for a secondary school, the kitchen not done and no contractor on site.	The project has been done and is complete	FAM	Resolved	N/A

The latest audit certificate issued was for audit of the financial statements for year 2017/2018. The matters arising and audit recommendations were addresses in the financial statements for 2018/2019 as replicated above.

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


Fund Account Manager
Name: Richard M. Maingi


Sub-County Accountant
Name: Erastus M. Mwangi
ICPAK Member Number: 18050

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REPUBLIC OF KENYA
TWELFTH PARLIAMENT (SIXTH SESSION)
THE NATIONAL ASSEMBLY

NA. L&P.2022/LOM (016)

March 01, 2022

PAPERS LAID


Hon. Speaker, I beg to lay the following **Papers** on the Table of the House today, **Tuesday, March 01, 2022:** -

1. Reports of the Auditor-General and Financial Statements in respect of the following Institutions for the year ended 30th June, 2020 and the certificates therein: -
 - a) Kiambu Institute of Science and Technology;
 - b) Auctioneers Licensing Board;
 - c) Kenya Medical Laboratory Technicians and Technologists Board;
 - d) Kenya Medical Research Institute;
 - e) Kenya Medical Practitioners and Dentists Council;
 - f) Kenya Medical Training College;
 - g) Pharmacy and Poisons Board;
 - h) National Aids Control Council;
 - i) National Quality Control Laboratory;
 - j) Regional Centre on Groundwater Resources Education, Training and Research in Eastern Africa;
 - k) Meru National Polytechnic;
 - l) Moi Teaching and Referral Hospital;
 - m) Kenya Coast National Polytechnic;
 - n) Pwani University;
 - o) Ahmed Shahame Mwidani Technical Training Institute;
 - p) National Mining Corporation;
 - q) Kenya Water Institute;
 - r) Public Regulatory Authority;
 - s) NUU Technical and Vocational College; and
 - t) Mitunguu Technical Training Institute.

2. Reports of the Auditor-General and Financial Statements in respect of the following Constituencies for the year ended 30th June, 2020 and the certificates therein: -

1. Kitui East;	14. Lungalunga;
2. Mwingi West;	15. Sigor;
3. Machakos Town;	16. Kitutu Chache South;
4. Kangundo;	17. Rangwe;
5. Mbeere North;	18. Lugari;
6. Belgut;	19. Kimilili;
7. Kitui Central;	20. Bobasi;
8. Kangema;	21. Budalangi;
9. Kaloleni;	22. Wajir East;
10. Mvita;	23. Shinyalu;
11. Marakwet East;	24. Endebess; and
12. Magarini;	25. Malava.
13. Kari;	

(THE LEADER OF THE MAJORITY PARTY)

CLERK-AT-THE-TABLE:	
TABLED BY:	
DATE: 01 MAR 2022	
THE NATIONAL ASSEMBLY	
	
WAV	