

REPUBLIC OF KENYA



Enhancing Accountability

 REPORT THE NATIONAL ASSEMBLY	
DATE: 04 JUL 2023	
DAY: TUESDAY	
TABLED BY:	HON. DWIGHT RATA, CBS, MP OF DEPUTY LEADER OF MAJORITY
CLERK AT THE TABLE:	INZSPU MWALE

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB
11 MAY 2023
RECEIVED



MBOONI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Mbooni Constituency NGCDF Headquarters

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

(f) Mbooni Constituency NGCDF Contacts

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

(g) Mbooni Constituency NGCDF Bankers

Equity Bank Ltd
Wote Branch
Account Number: 0670262509102
P.O Box 450-90300
Wote.

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

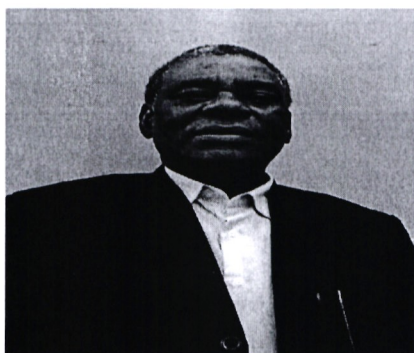
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman's Report

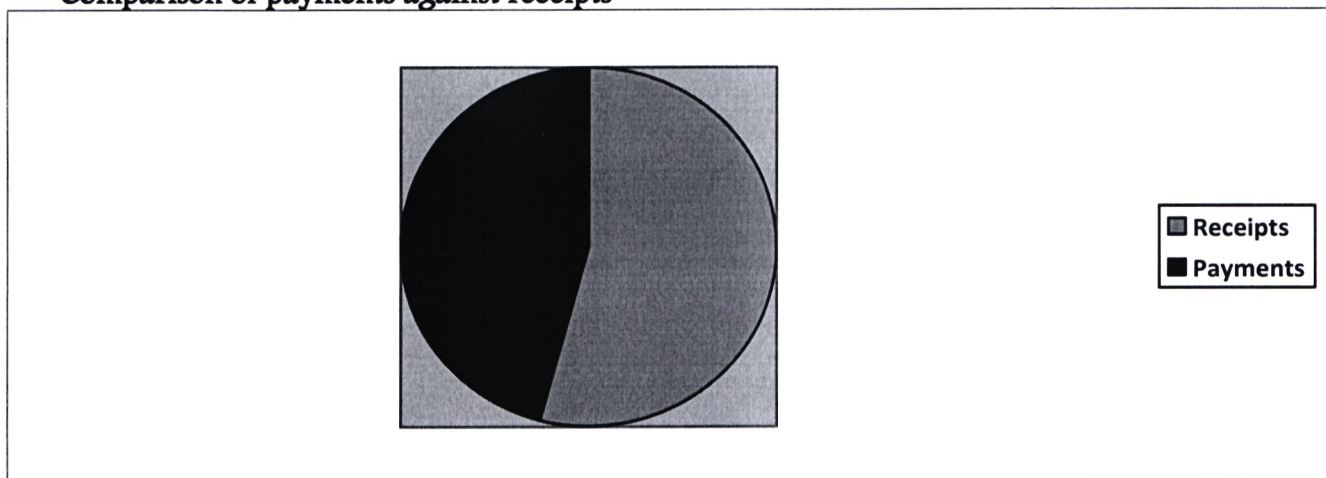


JOSHUA MULE MBONDO- MBOONI NG-CDFC CHAIRMAN

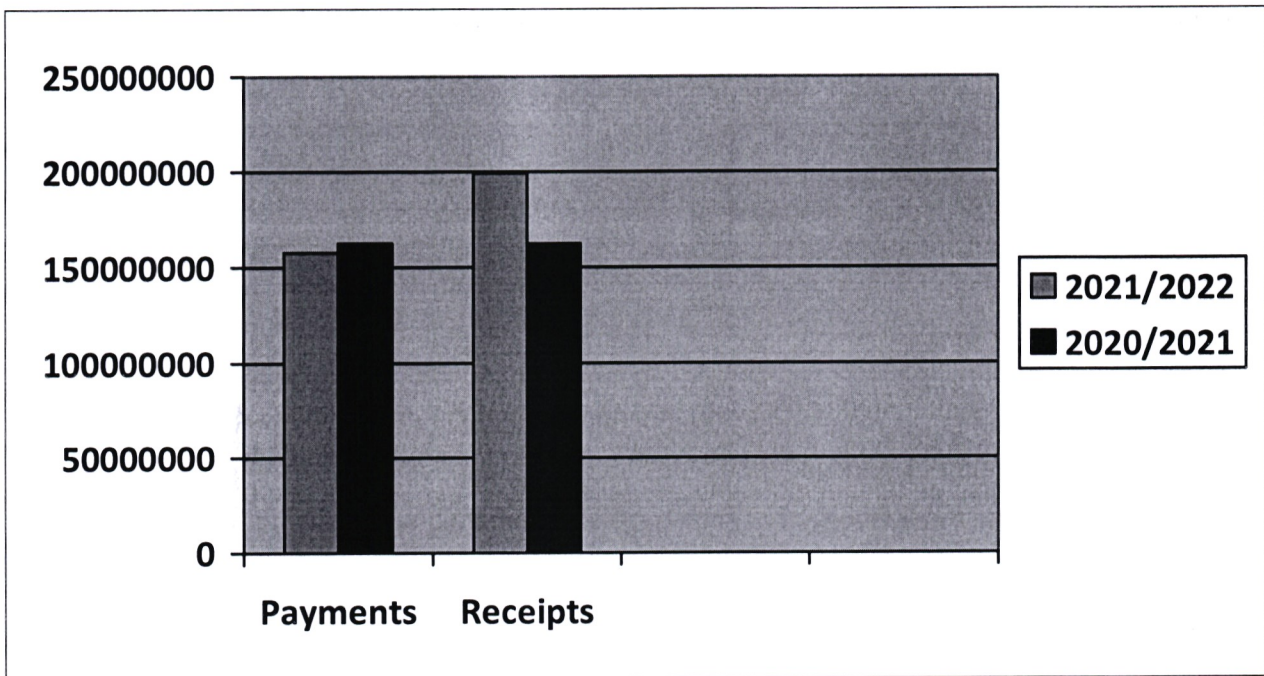
(a) Summary of Budget Performance

In the financial year 2021/2022, Mbooni NG-CDF was allocated a total of Kshs. 137,088,879. The budget for the year was well utilised with actual receipts of Kshs. 199,219,230 and payments of Kshs.157, 863,371. The difference between the receipts and the allocation of Kshs 62,130,351 was due to balance brought forward (Kshs 12,782,824), previous years outstanding disbursements (Kshs 48,328,879) and PMC unutilised funds re-banked into the NG-CDF bank account(Kshs 1,018,648).

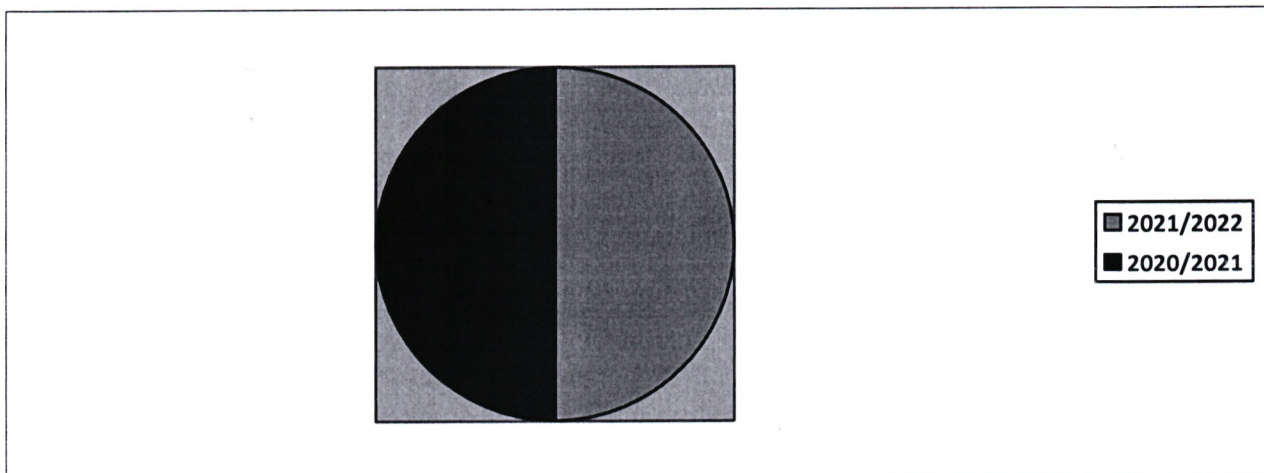
Comparison of payments against receipts



Statement of receipts and payments FY 2021/2022 against 2020/2021



Allocation



(b) Key achievements during the year 2021/2022



Figure 1.1 Mbooni NG-CDF Office-Landscaping, Cabro works and Car Park Shed



Figure 1.2 Matondoni Primary School-Construction of 2 No. Classrooms



Figure 1.3 ABC Kiatineni Secondary School-Construction of Administration Block

(c)Emerging issues related to the entity

- i. Delayed disbursement of funds from the board.
- ii. Covid-19 Pandemic.

(d).Implementation Challenges

- i. Disruption of M&E activities due to Covid-19 pandemic.
- ii. Delayed disbursements of funds from the NG-CDF Board.
- iii. Lack of commitment and capacities by the PMCs.
- iv. Lack of support and technical guidance by the line ministries.
- v. Failure by PMCs to follow financial and procurement guidelines.

Recommended way forward

- i. Observe government guidelines to prevent spread of Covid-19.
- ii. Continuous capacity building of NG-CDFC.
- iii. Continuous capacity building of PMCs.
- iv. Continuous project monitoring and evaluation.
- v. Deployment of enough technical officers.


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JOSHUA MULE MBONDO

CHAIRMAN NG-CDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/2022

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 *Mbooni Constituency 2018-2022* plan are to:

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

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and	In the FY 2021/2022; Number of classrooms increased from 85 to 120. Number of dormitories increased from 9 to

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			tertiary institutions - number of bursary's beneficiaries at all levels	11. Number of laboratories increased from 11 to 15. Number of dining halls increased from 2 to 5. Number of bursary beneficiaries increased from 4305 to 7866.
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	-number of usable physical infrastructure are build in chiefs offices, AP lines and police stations.	1 No. of assistant commissioner's office was constructed 1 No. chief's office was constructed. 1 No. police post was constructed. 1 No. of police station that was on-going was completed.
Environment	To provide water storage materials and practise natural environment conservation practices like re-forestation.	Increased water harvesting and environmental conservation.	Provision of water tanks.	Number of water tanks provided increased from 59 to 87.
Sports	To establish good playgrounds, provision of sports equipment and provision of trained coaches.	Increased talent nurturing and reduced crimes associated with the youth.	Number of youth joining football clubs.	Number of youth clubs benefiting from sports increased from 260 to 461 teams.
Emergency	To cater for unforeseen occurrences within the constituency.	Improved infrastructure and hygiene in the education and security sectors.	- number of usable physical infrastructure build in primary schools and security offices.	There were no emergency cases in the constituency during the financial year.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, Mbooni NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Mbooni NG-CDF has undertaken water harvesting through purchase and installation of water tanks in schools and ensuring fixing of gutters in buildings.

Mbooni NG-CDF has been sensitizing youth/ community on the impact of drugs and environmental conservation matters during sponsored sporting activities.

3. Employee welfare

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

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

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

4. Market place practices-

Mbooni NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Paul Kimilu

Fund Account Manager

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mbooni Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mbooni Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Mbooni Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Mbooni Constituency financial statements were approved and signed by the Accounting Officer on 19th August, 2022.


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JOSHUA MULE MBONDO

Chairman – NGCDF Committee

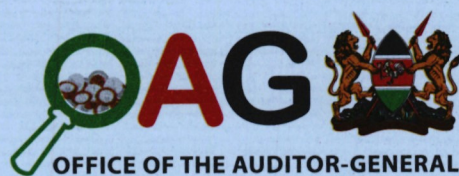

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PAUL KIMILU

Fund Account Manager

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Enhancing Accountability

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MBOONI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mbooni Constituency set out on pages 1 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mbooni Constituency as at 30 June, 2022, 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 Public Financial Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Inaccuracies in the Opening Balances

The summary statement of appropriation reflects unutilised funds from previous year balance of Kshs.61,111,703, being opening balance as per cash book and previous years' outstanding disbursements balance of Kshs.12,782,824 and Kshs.48,328,879, respectively while Note 17.3 to the financial statements reflects an amount of Kshs.56,971,703 resulting to an unreconciled balance of Kshs.4,140,000.

In the circumstances, the accuracy and completeness of the unutilised fund balance could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final expenditure budget of Kshs.199,219,230 against actual on a comparable expenditure of Kshs.157,863,371 resulting to budget under expenditure of Kshs.41,355,858 or 21% of the budget.

The under expenditure affected the planned activities and impacted negatively on service delivery to the public.

2. Unresolved Prior Year's Audit issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for the failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Contract agreement

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects expenditure of Kshs.1,519,257 in respect of other payments. Included in the expenditure is an amount of Kshs.1,169,257 for the supply, installation, testing and commissioning of internet access equipment at Kalawa Social Hall as per contract signed on 3 September, 2021, and paid for vide payment voucher No. 52 of 26 August, 2021. However, review of the documents provided for audit revealed that the Fund paid for the equipment before signing of the contract. This is contrary to Regulation 79(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which states that upon receipt of the evaluation report and professional opinion the Accounting Officer shall take into account the contents of the professional opinion and shall within a day in writing approve award to the successful tenderer.

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

2. Failure to Deduct Retention Money by Project Management Committees (PMCs)

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government units amount of Kshs.68,918,170. The amount includes Kshs.58,918,170 and Kshs.10,000,000 transferred to Primary and Secondary Schools and Tertiary Institutions respectively. Included in the transfers is an amount of Kshs.40,897,900 paid to Contractors to implement various projects. However, review of the expenditure returns from the PMCs revealed that, retention money amounting to Kshs.4,089,790 was not deducted from contractor's payments as required.

This is contrary to Section 14.1 of the contract agreement which states that the contractor shall be paid after full value of the works on completion less the certified value for retention which shall be released after the defects liability period.

In the circumstances, Management was in breach of the contract agreement.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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

12 June, 2023

Mbooni Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

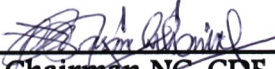
	Note	2021 – 2022	2020 - 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	185,417,758	162,567,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	1,018,648	280
Total Receipts		186,436,406	162,568,004
Payments			
Compensation Of Employees	4	4,011,424	3,269,575
Use Of Goods and Services	5	10,224,224	6,335,519
Transfers To Other Government Units	6	68,918,170	81,371,600
Other Grants and Transfers	7	68,693,957	70,584,052
Acquisition Of Assets	8	4,496,340	-
Other Payments	9	1,519,257	1,169,257
Total Payments		157,863,371	162,730,003
Surplus/(Deficit)		28,573,035	(161,999)

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

The Constituency financial statements were approved on 19th August, 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Paul Kimilu

Name: Jeremiah B. Murumba
ICPAK M/No: 20540

Name: Joshua Mule Mbondo

*Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	41,355,858	12,782,824
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		41,355,858	12,782,824
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		41,355,858	12,782,824
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		41,355,858	12,782,824
Represented By			
Fund Balance B/Fwd	13	12,782,824	12,944,822
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		28,573,035	(161,999)
Net Financial Position		41,355,858	12,782,823

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

The Constituency financial statements were approved on 19th August, 2022 and signed by:



Fund Account Manager

Name: Paul Kimilu



**National Sub-County
Accountant**

**Name: Jeremiah B. Murumba
ICPAK M/No: 20540**



**Chairman NG-CDF
Committee**

Name: Joshua Mule Mbondo

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	185,417,758	162,567,724
Other Receipts	3	1,018,648	280
Total Receipts		186,436,406	162,568,004
Payments			
Compensation Of Employees	4	4,011,424	3,269,575
Use Of Goods and Services	5	10,224,224	6,335,519
Transfers To Other Government Units	6	68,918,170	81,371,600
Other Grants and Transfers	7	68,693,957	70,584,052
Other Payments	9	1,519,257	1,169,257
Total Payments		153,367,031	162,730,003
Total Receipts Less Total Payments		33,069,375	(161,999)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		33,069,375	(161,999)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(4,496,340)	-
Net Cash Flows from Investing Activities		(4,496,340)	-
Net Increase In Cash And Cash Equivalent		28,573,035	(161,999)
Cash & Cash Equivalent At Start Of The Year	10	12,782,823	12,944,822
Cash & Cash Equivalent At End Of The Year	10	41,355,858	12,782,823

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved on 19th August, 2022 and signed by:



Fund Account Manager

Name: Paul Kimilu



National Sub-County Accountant

**Name: Jeremiah B. Murumba
ICPAK M/No: 20540**



Chairman NG-CDF Committee

Name: Joshua Mule Mbondo

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d				
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022			
	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs	
Transfers From NGCDF Board	137,088,879	12,782,824	48,328,879	198,200,582	198,200,582		-	100%
Proceeds From Sale of Assets	-	-	-	-	-		-	
Other Receipts	-	1,018,648	-	1,018,648	1,018,648		-	0%
Totals	137,088,879	13,801,472	48,328,879	199,219,230	199,219,230		-	100%
Payments								
Compensation Of Employees	3,841,033	308,839	4,516,706	8,666,578	4,011,424		4,655,154	46%
Use Of Goods and Services	8,496,966	3,628,042	9,877,140	22,002,148	10,224,224		11,777,924	46%
Transfers To Other Government Units	57,718,170	121,912	18,572,400	76,412,482	68,918,170		7,494,312	90%
Other Grants and Transfers	61,002,207	1,248,540	14,193,376	76,444,123	68,693,957		7,750,166	90%
Acquisition Of Assets	600,000	5,424,984	-	6,024,984	4,496,340		1,528,644	75%
Other Payments	5430502.89	2,050,227	1,169,257	8,649,987	1,519,257		7,130,730	18%
Funds Pending Approval**	-	1,018,928	-	1,018,928	-		1,018,928	0%
Totals	137,088,879	13,801,472	48,328,879	199,219,230	157,863,371		41,355,858	79%

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

**Mbooni Constituency
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Explanatory Notes.

- (a) In summary statement of appropriation, there is AIA of Kshs. 1,018,928 awaiting approval for expenditure by the board.
- (b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- i. On compensation of employees 46%, was due to delayed disbursement from the board.
 - ii. On the use of goods and services 46%, was due to delayed disbursement from the board.
 - iii. On acquisition of assets 75%, was due to delayed disbursement from the board.
 - iv. On other payments 18%, was due to delayed disbursement from the board.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined agrees with the amount reported in the statement of receipts and payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	41,355,858
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
Add Accounts payable	41,355,858
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	41,355,858

The Constituency financial statements were approved on 19th August, 2022 and signed by:



Fund Account Manager

Name: Paul Kimilu



National Sub-County Accountant

**Name: Jeremiah B. Murumba
ICPAK M/No: 20540**



Chairman NG-CDF Committee

Name: Joshua Mule Mbondo

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs	% of Utilisation (f=d/c)
		Opening Balance (C/BK) and AIA Kshs	Previous Years' Outstanding Disbursemen ts Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,841,033	308,839	4,516,706	8,666,578	4,011,424	4,655,154	46%
1.2 Use of goods and services	3,016,300	824,373	4,359,567	8,200,240	4,214,724	3,985,516	51%
1.3 Committee allowances	1,368,000	-	1,254,907	2,622,907	986,500	1,636,407	38%
	8,225,333	1,133,212	10,131,180	19,489,725	9,212,648	10,277,077	47%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,512,666	1,552,834	2,212,666	5,278,166	1,296,400	3,981,766	25%
2.2 Committee allowances	1,600,000	897,115	2,050,000	4,547,115	3,402,100	1,145,015	75%
2.3 Use of goods and services	1,000,000	353,720	-	1,353,720	324,500	1,029,220	24%
	4,112,666	2,803,669	4,262,666	11,179,002	5,023,000	6,156,002	45%
3.0 Emergency							
3.1 Primary Schools	7,192,207	-	207,959	7,400,166	-	7,400,166	0%
3.2 Secondary schools	-	-	-	-	-	-	
3.3 Tertiary institutions	-	-	-	-	-	-	

**Mbooni Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation (=d/c)
		Opening Balance (C/BE) and AIA	Previous Years' Outstanding Disbursemen ts				
3.4 Security projects	-	-	-	-	-	-	
	7,192,207	-	207,959	7,400,166	-	7,400,166	0%
4.0 Bursary and Social Security							
4.1 Primary Schools	-	-	-	-	-	-	
4.2 Secondary Schools	22,000,000	993,540	3,698,220	26,691,760	26,691,760	0	100%
4.3 Tertiary Institutions	18,000,000	-	4,674,000	22,674,000	22,674,000	-	100%
4.4 Universities	-	-	-	-	-	-	
4.5 Social Security	-	-	-	-	-	-	
	40,000,000	993,540	8,372,220	49,365,760	49,365,760	0	100%
5.0 Sports							
5.1 Constituency Sports Tournament	-	-	2,433,197	2,433,197	2,433,197	-	100%
	-	-	2,433,197	2,433,197	2,433,197	-	100%
6.0 Environment							
Itumbule Primary school	95,000	-	-	95,000	95,000	-	100%
Kasooni Primary school	95,000	-	-	95,000	95,000	-	100%
Kavumbu Primary School	95,000	-	-	95,000	-	95,000	0%
Kinyau Primary School	95,000	-	-	95,000	95,000	-	100%

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Nduundune Primary School	95,000	-	-	95,000	95,000	-	100%
Muaani Primary School	95,000	-	-	95,000	95,000	-	100%
Uviluni Primary School	95,000	-	-	95,000	95,000	-	100%
Kako Assistant County Commissioners Residence	95,000	-	-	95,000	95,000	-	100%
Kathamba Primary School	95,000	-	-	95,000	95,000	-	100%
Nduluku Primary School	95,000	-	-	95,000	95,000	-	100%
Kanyenyoni Primary School	95,000	-	-	95,000	95,000	-	100%
Kyome Secondary School	95,000	-	-	95,000	95,000	-	100%
Kitandini Primary School	95,000	-	-	95,000	95,000	-	100%
Muluti Secondary School	95,000	-	-	95,000	95,000	-	100%
Manzuvi Primary School	95,000	-	-	95,000	95,000	-	100%
Kwaithi Secondary School	95,000	-	-	95,000	95,000	-	100%
Tulimani Primary School	95,000	-	-	95,000	95,000	-	100%
Tututha Secondary School	95,000	-	-	95,000	95,000	-	100%
Muthwani Primary School	95,000	-	-	95,000	95,000	-	100%
Kitoo Primary School	95,000	-	-	95,000	95,000	-	100%
Kyangoma Primary School	95,000	-	-	95,000	95,000	-	100%

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation ($\frac{a}{b} \times 100$)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Kusyethuku Primary School	95,000	-	-	95,000	95,000	-	100%
Miusini Primary School	95,000	-	-	95,000	95,000	-	100%
Matithini Primary School	95,000	-	-	95,000	95,000	-	100%
Munyuuka Primary School	95,000	-	-	95,000	95,000	-	100%
AIC Ititu Secondary School	95,000	-	-	95,000	95,000	-	100%
Muvuti Primary School	95,000	-	-	95,000	95,000	-	100%
Kathomboni Primary School	95,000	-	-	95,000	95,000	-	100%
Mukuku Primary school	-	-	85,000	85,000	85,000	-	100%
Mavitini Primary school	-	-	85,000	85,000	85,000	-	100%
Kandulyu Primary School	-	-	85,000	85,000	85,000	-	100%
Maviani Primary School	-	-	85,000	85,000	85,000	-	100%
Thwake Primary School(Kalawa)	-	-	85,000	85,000	85,000	-	100%
Ndauni Primary School	-	-	85,000	85,000	85,000	-	100%
Kyanguyu Primary School	-	-	85,000	85,000	85,000	-	100%
Kalawa Primary School	-	-	85,000	85,000	85,000	-	100%
Miangeni Primary School	-	-	85,000	85,000	85,000	-	100%
Mukelenzu Primary School	-	-	85,000	85,000	85,000	-	100%

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Mutini Primary School	-	-	85,000	85,000	85,000	-	100%
Utuneni Secondary School	-	-	85,000	85,000	85,000	-	100%
Kyunyu Primary School	-	-	85,000	85,000	85,000	-	100%
Kavuvoni Primary School	-	-	85,000	85,000	85,000	-	100%
Kusyokithoi Primary School	-	-	85,000	85,000	85,000	-	100%
Syathani Primary School	-	-	85,000	85,000	85,000	-	100%
Kyandote Primary School	-	-	85,000	85,000	85,000	-	100%
AIC Utangwa Girls Secondary School	-	-	85,000	85,000	85,000	-	100%
Kilyungi Secondary School	-	-	85,000	85,000	85,000	-	100%
Ndueni Primary School	-	-	85,000	85,000	85,000	-	100%
Yambae Primary School	-	-	85,000	85,000	85,000	-	100%
Ukala Primary School	-	-	85,000	85,000	85,000	-	100%
Kakima Primary School	-	-	85,000	85,000	85,000	-	100%
Nithangathini Primary School	-	-	85,000	85,000	85,000	-	100%
Kathokani Primary School	-	-	85,000	85,000	85,000	-	100%
Kyanguma Primary School	-	-	85,000	85,000	85,000	-	100%
ABC Thwake Primary School(Tulimani)	-	-	85,000	85,000	85,000	-	100%

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (a/c %)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Kango Primary School	-	-	85,000	85,000	85,000	-	100%
DCC Residence Mbooni East	-	85,000	-	85,000	-	85,000	0%
Mbooni NG-CDF Office	-	170,000	-	170,000	-	170,000	0%
	2,660,000	255,000	2,380,000	5,295,000	4,945,000	350,000	93%
7.0 Primary Schools Projects (List all the Projects)							
Maviani Primary School	350,000	-	-	350,000	350,000	-	100%
Mituvu Primary School	350,000	-	-	350,000	350,000	-	100%
Ngaakaa Primary School	900,000	-	-	900,000	900,000	-	100%
Itulu Primary School	900,000	-	-	900,000	900,000	-	100%
Kieleleni Primary School	900,000	-	-	900,000	900,000	-	100%
Kyome Primary School	900,000	-	-	900,000	900,000	-	100%
Matondoni Primary School	1,900,000	-	-	1,900,000	1,900,000	-	100%
Kathokani Primary School	900,000	-	-	900,000	900,000	-	100%
Kinyuani Primary School	900,000	-	-	900,000	900,000	-	100%
Utumoni Primary School	900,000	-	-	900,000	900,000	-	100%
Ngamu Primary School	900,000	-	-	900,000	900,000	-	100%
Nthilani Primary School	950,000	-	-	950,000	950,000	-	100%

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Ititu Primary School	900,000	-	-	900,000	900,000	-	100%
Kusyokithoi Primary School	950,000	-	-	950,000	950,000	-	100%
Ngaani Primary School	900,000	-	-	900,000	900,000	-	100%
Kiatineni Primary School	900,000	-	-	900,000	900,000	-	100%
Kyunyuu Primary School	900,000	-	-	900,000	900,000	-	100%
Mukelenzu Primary School	900,000	-	-	900,000	900,000	-	100%
Muumoni Primary School	950,000	-	-	950,000	950,000	-	100%
Mweleli Primary School	900,000	-	-	900,000	900,000	-	100%
Kyanguzwi Primary School	900,000	-	-	900,000	900,000	-	100%
Uvaa Primary School	950,000	-	-	950,000	950,000	-	100%
Uvi Primary School	900,000	-	-	900,000	900,000	-	100%
Woyani Primary School	900,000	-	-	900,000	900,000	-	100%
Kyang'andu Primary School	-	-	2,105,400	2,105,400	900,000	1,205,400	43%
Kaseveni Primary School	-	-	900,000	900,000	900,000	-	100%
Kyala Primary School	-	-	900,000	900,000	900,000	-	100%
Mutula Nguu Primary School	-	-	900,000	900,000	900,000	-	100%
Muvaa Primary School	-	-	900,000	900,000	900,000	-	100%
Kyamithenge Primary School	-	-	900,000	900,000	900,000	-	100%

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National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (=a/c %)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Ivuvuka Primary School	-	-	900,000	900,000	900,000	-	100%
Kasyelia Primary School	-	-	1,205,400	1,205,400	-	1,205,400	0%
Kivani Primary School	-	-	1,205,400	1,205,400	-	1,205,400	0%
Kinze Primary School	-	-	1,205,400	1,205,400	-	1,205,400	0%
Kyuu Primary School	-	-	1,205,400	1,205,400	-	1,205,400	0%
Tututha Primary School	-	-	1,205,400	1,205,400	-	1,205,400	0%
Ndumbi Primary School	-	-	140,000	140,000	-	140,000	0%
	21,700,000	-	13,672,400	35,372,400	28,000,000	7,372,400	79%
8.0 Secondary Schools Projects (List all the Projects)							
Songeni Secondary School	3,000,000	-	1,000,000	4,000,000	4,000,000	-	100%
Kiteta Boys Secondary School	3,000,000	-	-	3,000,000	3,000,000	-	100%
ABC Kiattineni Secondary School	4,000,000	-	-	4,000,000	4,000,000	-	100%
Kwaiithi Secondary School	3,000,000	-	1,000,000	4,000,000	4,000,000	-	100%
Uvaani Secondary School	2,068,170	-	-	2,068,170	2,068,170	-	100%
Kithungo Secondary School	4,000,000	-	1,000,000	5,000,000	5,000,000	-	100%
Mukuku Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
ACK Kathemboni Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Kitondo Boys Secondary School	2,000,000	-	-	2,000,000	2,000,000	-	100%
Kiteta Girls Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Tututha Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Kilyungi Secondary School	950,000	-	-	950,000	950,000	-	100%
SNR. Chief Munguti Secondary School	-	-	950,000	950,000	950,000	-	100%
Mbooni AIC Girls Secondary School	-	-	950,000	950,000	950,000	-	100%
	26,018,170	-	4,900,000	30,918,170	30,918,170	-	100%
9.0 Tertiary institutions Projects (List all the Projects)							
Dr. Mbiti Wambuli Technical and Vocational Training College	2,000,000	-	-	2,000,000	2,000,000	-	100%
KMTC-Mbooni Campus	8,000,000	121,912	-	8,121,912	8,000,000	121,912	98%
	10,000,000	121,912	-	10,121,912	10,000,000	121,912	99%
10.0 Security Projects							
Kako ACCs Office	1,000,000	-	-	1,000,000	1,000,000	-	100%
Tawa Police Station	950,000	-	-	950,000	950,000	-	100%

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Programme/ Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (=A/C %)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Kalawani Police Station	1,000,000	-	-	1,000,000	1,000,000	-	100%
Ndauni Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	-	100%
Kakuyuni Police Post	1,000,000	-	-	1,000,000	1,000,000	-	100%
DCC Office Mbooni West	350,000	-	-	350,000	350,000	-	100%
Kalawa Police Station	350,000	-	-	350,000	350,000	-	100%
Kathulumbi Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Miau Assistant Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Mbimbini Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Ngoluni Police Post	350,000	-	-	350,000	350,000	-	100%
Kiteta Chiefs Office	350,000	-	-	350,000	350,000	-	100%
DCC Residence Mbooni east	900,000	-	-	900,000	900,000	-	100%
Yandue Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Mukumu Assistant Chiefs Office	800,000	-	-	800,000	800,000	-	100%
Mataa Assistant Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Kinyaasye assistant Chiefs Office	350,000	-	-	350,000	350,000	-	100%
Kitundu Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	-	100%
Kyuu Chiefs Office	-	-	300,000	300,000	300,000	-	100%

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilisation (=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
National Sub-County Accountant	-	-	500,000	500,000	500,000	-	100%
	11,150,000	-	800,000	11,950,000	11,950,000	-	100%
11.0 Acquisition of assets							
Purchase of furniture and equipment	600,000	922,984	-	1,522,984	-	1,522,984	0%
Construction of CDF office & Structures	-	4,502,000	-	4,502,000	4,496,340	5,660	100%
	600,000	5,424,984	-	6,024,984	4,496,340	1,528,644	75%
12.0 Others							
Kikima Law Courts	2,080,503	-	-	2,080,503	-	2,080,503	0%
ICT Innovation Hub-NG CDF Office	3,000,000	-	-	3,000,000	-	3,000,000	0%
Wanzauni Chiefs Office Social Hall	-	1,000,227	-	1,000,227	-	1,000,227	0%
Kitundu Chiefs Office Social Hall	350,000	1,000,000	-	1,350,000	350,000	1,000,000	26%
Strategic Plan	-	50,000	-	50,000	-	50,000	0%
Kalawa Social Hall ICT Hub	-	-	1,169,257	1,169,257	1,169,257	-	100%
	5,430,503	2,050,227	1,169,257	8,649,987	1,519,257	7,130,730	18%
Funds pending approval**	-	1,018,928	-	1,018,928	-	1,018,928	0%

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization ($f=d/c$ %)
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
Total	137,088,879	13,801,472	48,328,879	199,219,230	157,863,371	41,355,858	79%

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020-2021
		Kshs	Kshs
NGCDF Board			
AIE NO	B104555		300,000
AIE NO	B104706		24,000,000
AIE NO	A823686		45,367,724
AIE NO	B124616		9,000,000
AIE NO	B119575		10,000,000
AIE NO	B119967		13,000,000
AIE NO	B128208		6,900,000
AIE NO	B129170		6,000,000
AIE NO	B132264		6,000,000
AIE NO	B138932		13,000,000
AIE NO	B126225		7,000,000
AIE NO	B105020		10,000,000
AIE NO	B140663		12,000,000
AIE NO	B105215	33,000,000	
AIE NO	B105514	44,000,000	
AIE NO	B105873	24,000,000	
AIE NO	B128626	5,000,000	
AIE NO	B128940	12,000,000	
AIE NO	B154136	15,000,000	
AIE NO	B164367	37,088,879	
AIE NO	B089053	11,188,879	
AIE NO	A888983	4,140,000	
TOTAL		185,417,758	162,567,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	1,018,648	280
Other Receipts Not Classified Elsewhere	-	-
Total	1,018,648	280

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,316,180	2,227,180
Personal allowances paid as part of salary		
House Allowance	297,300	297,300
Transport Allowance	348,000	348,000
Leave allowance	32,000	32,000
Gratuity to contractual employees	998,744	355,495
Employer Contributions Compulsory national social security schemes	19,200	9,600
Total	4,011,424	3,269,575

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	-	-
Electricity	11,190	4,420
Communication, supplies and services	18,900	9,450
Domestic travel and subsistence	2,230,950	450,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,671,400	755,000
Hospitality supplies and services	450,000	350,000
Other committee expenses	415,139	96,500
Committee allowance	4,328,600	4,014,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	231,410	183,890
Fuel, oil & lubricants	200,000	200,000
Other operating expenses	-	-
Bank service commission and charges	16,921	38,300
Routine maintenance – vehicles and other transport equipment	649,714	233,959
Total	10,224,224	6,335,519

Notes To The Financial Statements (Continued)

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6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	28,000,000	40,121,600
Transfers To Secondary Schools (See Attached List)	30,918,170	34,250,000
Transfers To Tertiary Institutions (See Attached List)	10,000,000	7,000,000
Total	68,918,170	81,371,600

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	26,691,760	23,588,784
Bursary – tertiary institutions (see attached list)	22,674,000	21,232,861
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	11,950,000	13,800,000
Sports projects (see attached list)	2,433,197	2,390,200
Environment projects (see attached list)	4,945,000	2,380,000
Emergency projects (see attached list)	-	7,192,207
Total	68,693,957	70,584,052

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings & Structures	4,496,340	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	4,496,340	-

Notes To the Financial Statements (Continued)

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Social Halls	350,000	-
ICT Hub	1,169,257	1,169,257
Total	1,519,257	1,169,257

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Wote Branch. Account Number: 0670262509102</i>	41,355,858	12,782,824
Total	41,355,858	12,782,824
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

Mbooni Constituency

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12A. Retention

[Provide short appropriate explanations as necessary.]

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

[Provide short appropriate explanations as necessary]

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	12,782,824	12,944,822
Cash in hand	-	-
Imprest	-	-
Total	12,782,824	12,944,822

[Provide short appropriate explanations as necessary]

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Notes to the Financial Statement Continued

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	1,315,506	1,596,265
Others (<i>specify</i>)	-	-
Total	1,315,506	1,596,265

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	4,655,154	5,761,722
Use of goods and services	11,777,924	11,886,732
Amounts due to other Government entities (see attached list)	7,494,312	18,554,312
Amounts due to other grants and other transfers (see attached list)	7,750,166	12,124,189
Acquisition of assets	1,528,644	5,424,984
Others(<i>specify</i>)	7,130,730	3,219,484
Funds pending approval	1,018,928	280
Total	41,355,858	56,971,703

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	33,194,945	49,039,813
Total	33,194,945	49,039,813

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1. Betty Nzilani Mutua	Office Administrator	05/01/2014	247,516	Provision for gratuity
2. Dinah Mwende Sammy	Accounts Assistant	01/09/2019	269,719	Provision for gratuity
3. Jackson Kyalo David	ICT/Records Management Officer	01/05/2018	114,669	Provision for gratuity
4. Patrick King'oo Musyoka	Driver	01/05/2018	100,843	Provision for gratuity
5. Samuel Wasua Mwangosi	Security Officer	01/05/2018	72,509	Provision for gratuity
6. Jackson Kalii Musoo	Security Officer	01/05/2018	72,509	Provision for gratuity
7. Tabitha Ngula	Office Cleaner	01/05/2018	65,434	Provision for gratuity
8. Benjamin Mutua Mulata	Clerk of Works	01/09/2019	330,708	Provision for gratuity
9. Joseph Musembi	Accounts Assistant(Resigned)	01/05/2018	41,599	Provision for gratuity
Sub-Total			1,315,506	
Grand Total			1,315,506	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		4,655,154	5,761,722	
Use of goods & services		11,777,924	11,886,732	
Amounts due to other Government entities				
Primary Schools				
	Kyang'ondeu Primary School	1,205,400	2,105,400	
	Kasyelia Primary School	1,205,400	1,205,400	
	Kivani Primary School	1,205,400	1,205,400	
	Kinze Primary School	1,205,400	1,205,400	
	Kyuu Primary School	1,205,400	1,205,400	
	Tututha Primary School	1,205,400	1,205,400	
	Ndumbi Primary School	140,000		
	Ivuvuka Primary School		900,000	
	Kaseveni Primary School		900,000	
	Kyala Primary School		900,000	
	Kyamithenge Primary School		900,000	
	Mutula Nguu Primary School		900,000	
	Muvaa Primary School		900,000	
Sub-Total		7,372,400	13,532,400	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Secondary Schools				
Kithungo Secondary School			1,000,000	
Kwaithi Secondary School			1,000,000	
Mbooni AIC Secondary School			950,000	
SNR. Chief Munguti Secondary School			950,000	
Songeni Secondary School			1,000,000	
Sub-Total		-	4,900,000	
Tertiary Institutions				
KMTC-Mbooni		121,912	121,912	
Sub-Total		121,912	121,912	
Transfers due to other grants and other transfers				
Security				
Kyuu Chiefs Office		-	300,000	
National Sub-County Accountant Office		-	500,000	
Sub-Total		-	800,000	
Acquisition of assets				
NG-CDF Office Furniture		1,522,984	922,984	
NG-CDF Office		5,660	4,502,000	
Sub-Total		1,528,644	5,424,984	
Bursary				
Bursary Secondary Schools			3,294,673	
Bursary Tertiary Schools			2,753,359	
Sub-Total		-	6,048,032	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sports			2,433,198	
Emergency		7,400,166	207,959	
Environment				
ABC Thwake Primary School (Tulimani)			85,000	
AIC Utangwa Girls Secondary School			85,000	
Kakima Primary School			85,000	
Kalawa Primary School			85,000	
Kandulyu Primary School			85,000	
Kango Primary School			85,000	
Kathokani Primary School			85,000	
Kavuvoni Primary School			85,000	
Kilyungi Secondary School			85,000	
Kusyokithoi Primary School			85,000	
Kyandote Primary School			85,000	
Kyanguma Primary School			85,000	
Kyanguyu Primary School			85,000	
Kyunyu Primary School			85,000	
Maviani Primary School			85,000	
Mavitini Primary school			85,000	
Mbooni East Deputy County Commissioner's residence		85,000	85,000	
Mbooni NG-CDF Office		170,000	170,000	
Miangeni Primary School			85,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Mukelenzu Primary School			85,000	
Mukuku Primary school(Kalawa)			85,000	
Mutini Primary School			85,000	
Ndauni Primary School			85,000	
Ndueni Primary School			85,000	
Nthangathini Primary School			85,000	
Thwake Primary School (Kalawa)			85,000	
Ukala Primary School			85,000	
Utuneni Primary School			85,000	
Yambae Primary School			85,000	
Kavumbu Primary School		95,000		
Sub-Total		350,000	2,635,000	
Others (specify)				
Kikima Law Courts		2,080,503		
ICT Innovation Hub: NG-CDF Office(Ajira)		3,000,000		
Kalawa Social Hall Constituency Innovation Hub			1,169,257	
Kitundu Chiefs Office Social Hall		1,000,000	1,000,000	
Strategic Plan		50,000	50,000	
Wanzauni Chiefs Office Social Hall		1,000,227	1,000,227	
Sub-Total		7,130,730	3,219,484	
Funds pending approval		1,018,928	280	
Grand Total		41,355,858	56,971,703	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	13,122,327	4,496,340	-	17,618,667
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	685,337	-	-	685,337
ICT Equipment, Software and Other ICT Assets	386,800	-	-	386,800
Other Machinery and Equipment	22,238,000	-	-	22,238,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	36,432,464	4,496,340	-	40,928,804

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	KCB	1139102028	61,874	-
Kaseveni Primary School				
	KCB	1172504946	2,874	-
Kyala Primary School				
	KCB	1282761471	2,622	-
Mutula Nguu Primary School				
	KCB	1280536314	1,580	-
Muvaa Primary School				
	KCB	1178438996	2,393	-
Kyamithenge Primary School				
	KCB	1288993153	2,368	-
Ivuvuka Primary School				
	KCB	1288692595	950,590	-
Song'eni Secondary School				
	KCB	1171948255	420,094	-
Kithungo Secondary School				
	KCB	1289626057	411,895	-
Mbooni AIC Secondary School				
	KCB	1139072269	2,981	-
Snr. Chief Munguti Secondary School				
	KCB	1152118870	99,460	-
Kwaiithi Secondary School				
	KCB	1183978359	50	-
Mutini Primary School				
	KCB	1274832128	20	-
Utuneni Primary School				
	KCB	1289014221	3,243	-
Kusyokithoi Primary School				
	KCB	1264082509	108	-
Syathani Primary School				
	KCB	1170545645	4,177	-
Kyandote Primary School				
	KCB	1114523747	2,008	-
AIC Utangwa Girls Secondary School				
	KCB	1289123233	1,503	-
Ndueni Primary School				

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ukala Primary School	KCB	1171020856	-126	-
Kakima Primary School	KCB	1184027307	39,276	-
Nthangathini Primary School	KCB	1183967535	21,206	-
Kathokani Primary School	KCB	1289178453	3,171	-
Kyanguma Primary School	KCB	1240108788	2,489	-
ABC Thwake Primary School(Tulimani)	KCB	1184406774	16,584	-
Kango Primary School	KCB	1250627206	0	-
National Sub-County Accountant Office	KCB	1289292612	120	-
Kyuu Chiefs Office	KCB	1233685988	195,054	-
Uvaa Primary School	KCB	1178406458	950,760	-
Woyani Primary School	KCB	1274970741	900,000	-
Kitondo Boys Secondary School	KCB	1297460561	2,000,000	-
Kiteta Girls Secondary School	KCB	1297547233	1,000,000	-
Tutuftha Secondary School	KCB	1124861750	1,131,530	-
KMTC-Mbooni	KCB	1283249162	8,052,430	-
Muthwani Primary School	KCB	1274939585	95,000	-
Kitoo Primary School	KCB	1297308212	93,975	-
Miusini Primary School	KCB	1202366430	2,003	-
Yandue Chiefs Office	KCB	1280036133	350,000	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	KCB	1297307372	1,000,000	-
Kitundu Chiefs Office				
Kiatineni Primary School	KCB	1250761816	900,000	-
Kyanguswi Primary School	KCB	1171692269	900,000	-
Tulimani Primary School	KCB	1280257059	95,000	-
Munyuuika Primary School	KCB	1183891288	95,000	-
Muvuti Primary School	KCB	1233633724	95,000	-
Kathomboni Primary School	KCB	1280416386	95,000	-
Mataa Assistant Chiefs Office	KCB	1280166436	350,000	-
Kiryaasye Assistant Chiefs Office	KCB	1280170123	350,000	-
Manzuvi Primary School	KCB	1154864464	95,068	-
Kanyenyoni Primary School	KCB	1183798733	95,200	-
Kusyethuku Primary School	KCB	1233391631	95,744	-
Uvi Primary School	KCB	1233823655	924,598	-
Kilyungi Secondary School	KCB	1291068597	951,019	-
Muumoni Primary School	KCB	1293558907	880	-
Muluti Secondary School	KCB	1297493397	94,395	-
Kyangoma Primary School	KCB	1297359445	93,975	-
AIC Ititu Secondary School	KCB	1297624262	94,395	-
Kitundu Chiefs Office Social Hall	KCB	1297307747	349,515	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Mukumu Assistant Chiefs Office	KCB	1297276574	798,975	-
Kyang'onde Primary School	EQUITY	0670269154441	96	-
Mukuku Primary School	EQUITY	0670272221490	1,905	-
Mavitini Primary School	EQUITY	0670194668380	412	-
Kandulyu Primary School	EQUITY	0670164218411	-	-
Maviani Primary School	EQUITY	0670281292226	3,660	-
Thwake Primary School (Kalawa)	EQUITY	0670264452710	5,770	-
Ndauni Primary School	EQUITY	0670262671878	-	-
Kyanguyu Primary School	EQUITY	0670264495461	40	-
Kalawa Primary School	EQUITY	0670279881941	1,000	-
Miangeni Primary School	EQUITY	0670270332363	2,300	-
Mukelenzu Primary School	EQUITY	0670296419416	901,585	-
Kyunyu Primary School	EQUITY	0670264258334	178	-
Kavuvoni Primary School	EQUITY	0670264386888	950	-
Maviani Primary School	EQUITY	0670281292226	3,660	-
Mituvu Primary School	EQUITY	0670269068509	130	-
Kyome Primary School	EQUITY	0670278989798	1,500	-
Nthilani Primary School	EQUITY	0670277312619	52,221	-
Ititu Primary School	EQUITY	0670262297342	580	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ngaakaa Primary School	EQUITY	0670282123710	14,740	-
Ngamu Primary School	EQUITY	0670282090055	300	-
Kako ACCs Office	EQUITY	0670282113045	1,000,000	-
Ndauni Chiefs Office	EQUITY	0670282078962	30,000	-
Itumbule Primary School	EQUITY	0670262313653	95,000	-
Uviluni Primary School	EQUITY	0670281018438	95,000	-
Kathamba Primary School	EQUITY	0670269066213	95,000	-
Kyome Secondary School	EQUITY	0670264236064	95,000	-
Matithini Primary School	EQUITY	0670278463018	97,640	-
DCC Residence Mbooni East	EQUITY	0670279885596	900,001	-
Nduluku Primary School	EQUITY	0670264354686	95,000	-
Kinyau Primary School	EQUITY	0670262680227	95,000	-
Muaani Primary School	EQUITY	0670279871992	95,001	-
Kasoori Primary School	EQUITY	0670279883332	95,000	-
Mweleli Primary School	EQUITY	0670263443243	901,515	-
Constituency Sports Tournament	EQUITY	0670279189372	2,445,048	-
Miau Assistant Chiefs Office	EQUITY	0670179205910	414,290	-
Nduundune Primary School	EQUITY	0670262507438	118,145	-
Kako ACCs Residence	EQUITY	0670262675394	95,005	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kathulumbi Chiefs Office	EQUITY	0670282734054	350,000	-
Mbimbini Chiefs Office	EQUITY	0670282725870	350,000	-
Kiteta Chiefs Office	EQUITY	0670179229024	350,200	-
Kitandini Primary School	EQUITY	0670282788309	95,000	-
Kaseveni Primary School	KCB	1139102028	-	544
Utuneni Primary School	KCB	1274832128	-	5,625
Musunguu Primary School	KCB	1274860741	-	42,506
Nthaani Primary School(Tulimani)	KCB	1274948045	-	901,049
Kiliku Primary School	KCB	1184027404	-	4,835
Muthwani Primary School	KCB	1274939585	-	24,083
Kitithini Primary School	KCB	1208266071	-	15,375
Mutitu SDA Primary School	KCB	1275084176	-	316
Mbooni County Primary School	KCB	1233276131	-	402
Kinyee Primary School	KCB	1274963990	-	900,019
Kilenge Primary School	KCB	1207318256	-	934
DCC Office Mbooni West	KCB	1153056917	-	-
Munyuuka Primary School	KCB	1183891288	-	919
Kamutonye Primary School	KCB	1110592256	-	343,977
Mukimwani Secondary School	KCB	1274779693	-	448,790

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PAC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Tawa Mixed Secondary School	KCB	1205470433	-	6,905
Mutini Primary School	KCB	1183978359	-	10,000
Kyanguswi Primary School	KCB	1171692269	-	5,688
Kwaiithi Primary School	KCB	1274969441	-	3,609
Kinyuani Primary School	KCB	1274953839	-	11,842
Musau Imale Primary School	KCB	1274772907	-	740
Mulooni Secondary School	KCB	1274952484	-	19,861
Kyamithenge Secondary School	KCB	1274950252	-	3,939
Wanzauni Chiefs Office S.H	KCB	1256375470	-	1,484,779
Kyamunyae Primary School	KCB	1274951038	-	743
Yatwa Primary School	KCB	1240125771	-	20,502
Kyai Primary School	KCB	1274961203	-	245
Mukasi Primary School	KCB	1154970698	-	1,480
Ithemboni Boys Primary School	KCB	1274945518	-	10,609
Mary Gorreti Primary School	KCB	1256123218	-	13,032
Imandini Primary School	KCB	1130685225	-	4,223
Kaliani Primary School	KCB	1274963222	-	316,369
Utangwa AIC Primary School	KCB	1274962250	-	769
Nthaani Primary School(Kitundu)	KCB	1274949424	-	1,463,735

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Woyani Primary School	KCB	1274970741	-	26,263
Kaseki Primary School	KCB	1207340405	-	1,139
Muvuti Primary School	KCB	1233633724	-	11,015
Syathani Secondary School	KCB	1274955114	-	1,993,495
Utangwa Secondary School	KCB	1233303465	-	1,589
Kitundu Chiefs Offices.H	KCB	1255823526	-	77,350
Uvaani Secondary School	KCB	1158627432	-	1,020,820
Dr. Mbiti Wambuli Technical & Vocational Training College	KCB	1280228830	-	907,950
Itetani AP Line	KCB	1280169672	-	374
Yandue Chiefs Office	KCB	1280036133	-	978,915
Tulimani Primary School	KCB	1280257059	-	903
Itetani Boys Secondary School	KCB	1280256591	-	1,000,000
Nzeveni Secondary School	KCB	1167646746	-	8,772
Kyuu Secondary School	KCB	1280032170	-	489,395
Kathemboni Primary School	KCB	1280416386	-	313,849
Mwenyeani Primary School	KCB	1233978721	-	479,583
Katuma Primary School	KCB	1280256834	-	8,664
Kithungo Primary School	KCB	1280246316	-	21,281
Utwiini Primary School	KCB	1153155958	-	44,715

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P/MC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kinyaasye Assistant Chiefs Office	KCB	1280170123	-	90,701
Mataa Assistant Chiefs Office	KCB	1280166436	-	529,275
Tulya Primary School	KCB	1170821456	-	307,750
Kyome Primary School(Kiteta)	KCB	1226552021	-	264,802
Tawa Police Station	KCB	1280084847	-	1,938,195
Kyala Primary School	KCB	1172504946	-	530
Ngiluni Primary School(Kiteta)	KCB	1152165062	-	18,970
Mutula Nguu Primary School	KCB	1282761471	-	360
Mukaatini Primary School	KCB	1250492777	-	1,684
Kisesini Primary School	KCB	1171002998	-	690
Wanzauni Primary School	KCB	1233857622	-	307,070
Kyamithenge Primary School	KCB	1178438996	-	684
Wambuli Primary School	KCB	1171472455	-	14,914
Mavindu Primary School	KCB	1250465605	-	1,750
Uvaani Primary School	KCB	1251331750	-	302,728
Utumoni Primary School	KCB	1280257288	-	34
Uma Primary School	KCB	1251214835	-	475
Nzueni Primary School	KCB	1256905623	-	3,328
Muvaa Primary School	KCB	1280536314	-	975

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kyanzuki Primary School	KCB	1280536632	-	900,849
Utangwa HGM Primary School	KCB	1280032421	-	629
Musoa Primary School	KCB	1256300438	-	322,849
Kusyongali Primary School	KCB	1286961742	-	900,000
Kiatineni Primary School	KCB	1250761816	-	340,530
Kithangaini Primary School	KCB	1183891695	-	293,816
Kikiini Primary School	KCB	1286961785	-	300,000
Nduni Primary School	KCB	1286985269	-	300,000
Kiteta Boys Secondary School	KCB	1170670245	-	1,000,900
Katikomu Primary School	KCB	1166990648	-	508,079
Malaa Primary School	KCB	1259531260	-	900,659
Syumbe Primary School	KCB	1233551868	-	900,300
Syiluni Primary School	KCB	1172554315	-	950,850
Yangua Primary School	KCB	1286931991	-	900,000
ABC Kiatineni Secondary School	KCB	1286835976	-	1,000,000
Muaani Primary School	Equity	0670279871992	-	1,018
Kathongo Primary School	Equity	0670263654218	-	829
Kasooni Primary School	Equity	0670279883332	-	115
Kalawa Primary School	Equity	0670279881941	-	220

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balances 2020/21
Miau Primary School	Equity	0670277735646	-	19,455
Kilungu Primary School	Equity	0670271869098	-	1,220
King'aathuni Primary School	Equity	0670269066625	-	8,498
Kimandi Primary School	Equity	0670264386051	-	10,349
DCC Residence Mbooni East	Equity	0670279885596	-	1
Kusyokithoi Primary School	Equity	0670264263384	-	302,750
Kyamuata Primary School	Equity	0670276211187	-	585
Kathulumbi Primary School	Equity	0670279887221	-	3,108
Mililuni Primary School	Equity	0670269064876	-	1,237,855
Kinze Primary School	Equity	0670262725289	-	11,340
Kyanguyu Primary School	Equity	0670264495461	-	15,330
Mbukoni Primary School	Equity	0670262564878	-	1,455
Kyang'onde Secondary School	Equity	0670279880110	-	2,908,855
Wambiti Primary School	Equity	0670269142384	-	2,300
Kandulyu Primary School	Equity	0670164218411	-	9,588
Itulu Primary School	Equity	0670272264151	-	14,082
Kyaume Primary School	Equity	0670279872155	-	9,328
Kyaluma Primary School	Equity	0670295457488	-	304,098
Ndumbi Primary School	Equity	0670279923473	-	1,615

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kivani Primary School	Equity	0670277322914	-	7,900
Kavumbu Primary School	Equity	0670164136851	-	2,002,360
Syokilati Primary School	Equity	0670269099959	-	3,735
Ngiluni Primary School(Kalawa)	Equity	0670280245481	-	13,048
Kalawa Boys Secondary School	Equity	0670280257653	-	3,028,980
Nganwa Secondary school	Equity	0670262680012	-	1,994,385
Chemchemi Secondary School	Equity	0670262701041	-	1,989,245
St. Barnabbas Thwake Sec. School	Equity	0670280224816	-	1,988,648
Mituvu Primary School	Equity	0670269068509	-	3,870
Nduluku Primary School	Equity	0670264354686	-	23,424
Kyang'onde Primary School	Equity	0670269154441	-	15,670
Kitondo Primary School	Equity	0670262690767	-	4,780
Ngaa Primary School	Equity	0670278453352	-	10,010
Mukuku Primary School	Equity	0670280239372	-	648
Kitongu Primary School	Equity	0670264271834	-	900,275
Mbimbini Primary School	Equity	0670280233896	-	268
Iviani Primary School	Equity	0670269110445	-	190
Kyome Primary School(Kisau)	Equity	0670278989798	-	268
Mweleli Primary School	Equity	0670263443243	-	1,515

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Muukuni Primary School	Equity	0670270852804	-	1,700
Ititu Primary School(Kalawa)	Equity	0670262297342	-	35
Kitoto Primary School	Equity	0670269067300	-	1,575
Mbavani Primary School	Equity	0670262730072	-	7,027
Kalawa Chiefs Office	Equity	0670280230475	-	1
Kinyau Primary School	Equity	0670262680227	-	300,001
Mwau Primary School	Equity	0670277320705	-	300,760
Nthunthini Primary School	Equity	0670262679350	-	1,200,180
Uviluni Primary School	Equity	0670281018438	-	899,550
Kathamba Ngii Primary School	Equity	0670278508145	-	301,280
Mwende Primary School	Equity	0670276241856	-	311,155
Ndauni Primary School	Equity	0670262671878	-	301,734
Syongungi Primary School	Equity	0670278508145	-	301,280
Kithangathini Primary School	Equity	0670279071157	-	301,286
Mithumo Primary School	Equity	0670278852507	-	300,150
Malatani Primary School	Equity	0670281016161	-	900,000
TOTAL			33,194,945	49,039,813

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>DAR/MBO/NGCDF/2020-2021(1)</p>	<p>1. Qualified Opinion “In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Mbooni NG-CDF as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.”</p>	<p>We are waiting for the certificate to be issued by the office of the Auditor General.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2. Difference Between AIEs Records The statement of receipts and payments and Note 1 to the financial statements reflects transfers from the National Government Constituency Development Fund Board of Kshs. 162,567,724. The records from the NGCDF Board in the website however indicate an amount of Kshs. 156,367,724.10 was disbursed to the Constituency. Thus, the records differ by Kshs. 6,000,000, being AIE number B132264 not included among the disbursements in the website.</p>	<p>In agreement with audit observations, the difference between AIEs recorded and NG-CDF Board records occurred at the NG-CDF Board. The AIE number B132264 of Kshs. 6,000,000 was received and correctly recorded in the records of Mbooni NG-CDF. Mbooni NG-CDF will engage the NG-CDF Board to ensure all records are complete for reference.</p>	Resolved	
	<p>3. Budget Control and Performance The summary statement of appropriation reflects final receipts budget and actual</p>	<p>In agreement with auditor observations, it is imperative to note that</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>receipts of Kshs. 219,701,705 and Kshs. 175,512,826 respectively resulting to underfunding of Kshs.44,188,879 or 20% of the budget. The management utilized Kshs.162,730,002 of the amount received during the year, thus there was under-absorption of Kshs. 12,785,824 or 7% of the total funds available.</p>	<p>these variances were due to delayed funding from the National Government Constituencies Development Fund Board. Mbooni NG-CDF will continue to engage the NG-CDF Board to ensure funds are remitted to the constituency on timely basis.</p>		
	<p>4. Inappropriate Identification and Procurement of Borehole Drilling Project The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other government entities of</p>	<p>In agreement with auditor's recommendation, the management of the fund engaged the public in</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>Kshs.81,371,600 which includes transfers to primary schools of Kshs.40,121,600. The transfer to primary school includes payment National Water Harvesting and Storage Authority of Kshs.4,821,600 for drilling and equipping six (6) boreholes at Kyangondu, Kyuu, Kivani, Tututha, Kasyelia and Kivani Primary Schools. Review of the project file revealed that the area Member of Parliament invited the National Water Harvesting Authority through a letter dated 8 June 2020 and also signed Memorandum of Understanding with the Authority on behalf of NGCDF on 24 June 2020. The project was also not in the list of projects identified during public participation. Thus, the Member of Parliament was irregularly involved in project identification and contracting.</p>	<p>identification of the projects to be implemented. In this matter of the initiation of borehole drilling projects for primary schools, the community required guidance and input from the management in order to comply with the NG-CDF Act. Although water is a devolved function, the NG-CDF Act 2015 allowed NG-CDF to implement water projects within the national government institutions e.g primary</p>		

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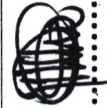
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the Issue to be resolved)
		<p>schools. Therefore, the management of the fund used government to government agent (Kenya National Water Harvesting and Storage Authority-NWHSA) to implement the project. However, we regret the letter written by the Member of National Assembly instead of the management of the fund to NWHSA. Going forward, all the communication shall be done by Mbooni NG-CDF in relation to project identification,</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		implementation and management.		
	<p>5. Failure to Implement Projects Review of project implementation status as at 30 June 2021 indicated that the management planned to implement one hundred and fourteen (114) projects at a cost of Kshs.148,811,672. Out of this, eighty-three (83) projects worth Kshs.77, 963,000 were completed during the year whereas, thirty-one (31) projects worth Kshs.70, 848,672 were on-going or not started. The budget for the financial year 2020/2021 showed that a total of ninety-three (93) projects worth Kshs.137, 088,879 had been approved for implementation. Thus, was a variance 21 projects valued at Kshs.11, 722,800</p>	<p>In agreement with audit findings, there were errors on the PIS presented for audit which were then amended. The difference between the projects to be implemented in PIS (116) and those in the code list (93) is because emergency projects were reported as a block in the code list but itemized in the PIS. The management has corrected the PIS to</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		reflect the correct status of the projects.		
	<p>6. Lack of a Disaster Recovery Plan Review of documents and systems revealed that the Fund did not have a disaster recovery plan/ business continuity plan. In the absence of a disaster recovery/business continuity plan, the entity lacks a blue print for identifying, preventing and mitigating against disasters and ensuring that its operations are not interrupted.</p>	<p>In agreement with auditor's recommendation, Mbooni NG-CDF will continue to engage the NG-CDF Board who are the policy makers to cascade a disaster recovery plan for the constituencies to ensure operations are not interrupted in case of a disaster.</p>	Resolved	



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**Paul Kimilu
Fund Account Manager.**

[Faint, illegible handwriting]

