

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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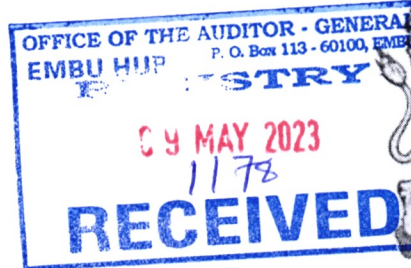
Hon. Naomi Wazir, MP
Deputy Majority Party Whip

THE AUDITOR-GENERAL Achubuto

ON

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

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



MBEERE SOUTH 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)

MBEERE SOUTH CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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MBEERE SOUTH CONSTITUENCY

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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;
- 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

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

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

o	Designation	Name
1.	A.I.E holder	John M. Ngatia
2.	Sub-County Accountant	Faith Magiri
3.	Chairman NGCDFC	Godfrey Nguru
4.	Member NGCDFC	Henry Murage

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Mbeere South Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board

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are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) MBEERE SOUTH Constituency NGCDF Headquarters

P.O. Box 17-60113
Kiritiri,
Contact: 0728 210024
Email: mbeeresouthcdf@gmail.com
Website: cdmbeeresouth@ngcdf.go.ke
Mbeere South Ngedfc Office/House/Plaza
Along Embu Kiritiri Road
Embu, Kenya

(f) MBEERE SOUTH Constituency NGCDF Bankers

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

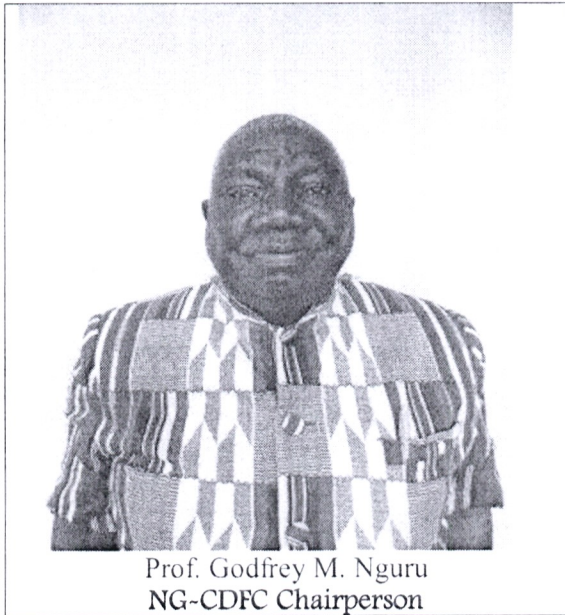
(g) Independent Auditors

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

(h) Principal Legal Adviser

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

II NG-CDFC Chairman's Report



Prof. Godfrey M. Nguru
NG-CDFC Chairperson

INTRODUCTION

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

ACHIEVEMENT

During the financial year 2021/2022, Mbeere South constituency has been able to absorb more than 85% all the total allocation and also the balance of the other financial years. Construction of classrooms, dormitories and also laboratories has been given priority. Within the same year Mbeere South NGCDFC has fast tracked on construction of Youth Empowerment Centre. Thousands of needy students have benefited from the bursaries. Some of the projects done were:

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NYANGWA BOYS HIGH SCHOOL – CONSTRUCTION OF A STOREY DORMITORY



IRABARI PRIMARY SCHOOL CONSTRUCTION OF 1 CLASSROOM



NGCDF YOUTH EMPOWERMENT CENTRE

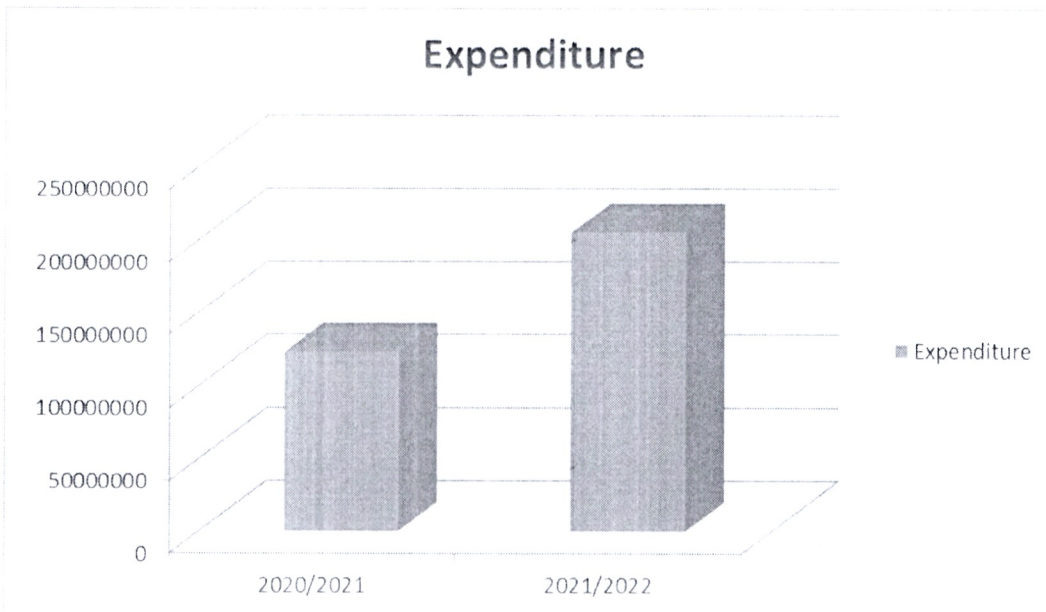
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BUDGET PERFORMANCE AGAINST ACTUALS

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



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EMERGING ISSUES

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

MBEERE SOUTH NGCDFC MILESTONE

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

CHALLENGES AND RECOMMENDATIONS

Some of the challenges that Mbeere South NG-CDFC is facing

- Late disbursement of funds

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

- Shortage of technical personnel at the sub county level

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

Signature



CHAIRMAN NGCDF COMMITTEE



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III. Statement of Performance against Constituency's Predetermined Objectives FY 2021/2022

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 NGCDF-MBEERE SOUTH Constituency's 2018-2022 plan are to:

Strategic Objectives:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Primary school project 6 administration block, 2 dormitory, 6 classrooms, 4 toilets, 1 dining hall Secondary project , 4 administration block, 1 dormitory, 7 classrooms, 3 laboratories, and 5 dining halls - number of bursaries over 5000 student	In FY 21/22 -we increased number of classrooms from 10 to 12, dormitories from 4 to 6, laboratories 3 to 8 this was done in the constituency - Bursary beneficiaries at all levels were as per the attached schedules
Security	Enhance security in the constituency	To enhance security infrastructure and improved conditions	Security projects, 5 chief and assistant chief's offices were to be constructed.	Construction of Gacabari, Mbeti South Chiefs Office, Mbita Ass. Chief office and Gategi Ass. Chief office

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Environment	Promote environmental sustainability in the constituency	Improve access to clean water	Supply of water tanks and gutters installation in schools 20 tanks, ten thousand litre of water tank.	Kamunyange primary school, Kanduku Primary School, Kanothi Primary School, Mbondoni Primary School, Minuri Primary School, Ndithiri Primary School, Rianguu Primary and Gitaraka Secondary school supply of two 10 ltrs water tanks and gutters installation.
Sports	Improve tracking of implementation of NG-CDF programmes	Sport programmes facilitation for the youth	Facilitating a sports, one tournament, also upgrading playing field 5 playing fields were graded.	Kamunyagia primary school, Ngeenge Primary School, Iriamurai and Marimari primary school playing field grading.
Emergency	Cater for any unforeseen occurrences in the constituency	Cater for any unforeseen occurrences in the constituency	Construction of 21 emergency toilets and renovations of 1 classroom and 1 office and 1 borehole repair	Ng-cdf office Renovation Makima Pri. School-Renov Gatururi Primary School Kathuri Primary School Kamweli Pri. School-Borehole repair Kikumimi Primary school Rianguu Primary School Rwethe Primary School Mutindwa Primary school Mbita Primary School Njigo assistant Chief Office Ntharawe Ass. Chief Office Gichiche Ass. Chief Office Kerwa secondary School Igumori primary School Yoder Secondary school Kangeta Primary school Kaseve primary school Gitaraka Girls Sec. School Manyati Primary School Aic Beram Primary School Ciorindagwa Primary School Kiamuringa Sec. School Mbondoni Secondary school Rugakori Primary School

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IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** MBEERE SOUTH NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

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

Environmental policy

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

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

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5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

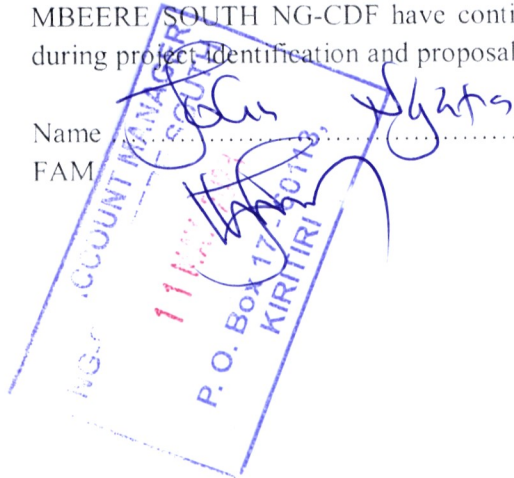
The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

Name
FAM



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National Government Constituencies Development Fund (NGCDF)
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V. Statement of Management Responsibilities

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

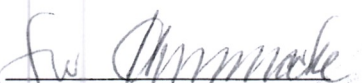
The Accounting Officer in charge of the NGCDF-MBEERE SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30,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

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

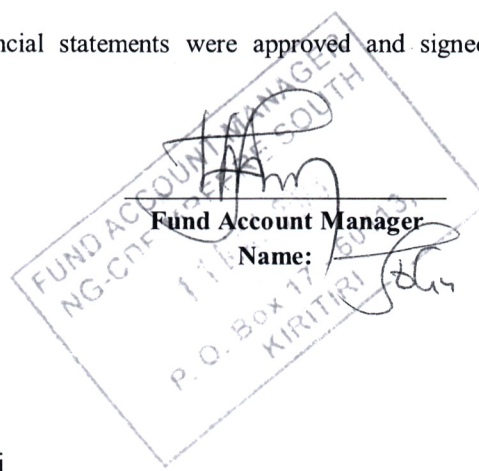
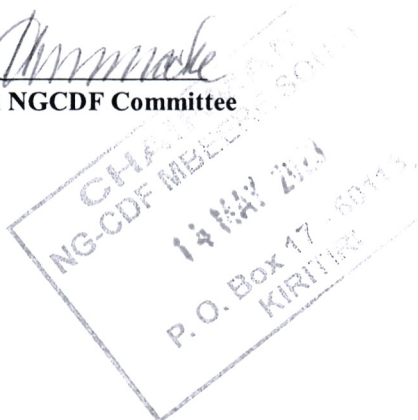
Approval of the financial statements

The NGCDF- MBEERE SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 30th August, 2022.



Chairman NGCDF Committee

Name:



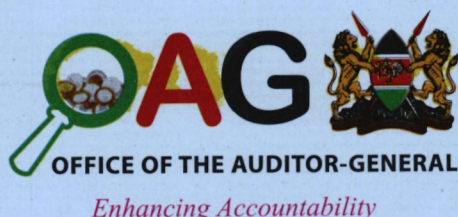

Fund Account Manager

Name:



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MBEERE SOUTH 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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Mbeere South Constituency for the year ended 30 June, 2022 set out on pages 1 to 40, which comprise the statement of assets and

Report of the Auditor-General on National Government Constituencies Development Fund – Mbeere South Constituency for the year ended 30 June, 2022

liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Mbeere South 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 Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Accuracy of Summary Statement of Appropriation

The summary statement of appropriation for the year reflects Kshs.11,058,505 and Kshs.57,588,879 in respect to opening balance and outstanding disbursements respectively both totalling to Kshs.68,647,384 being unutilized funds from the previous year 2020/2021. However, the previous audited financial statements reflects funds balance of Kshs.56,747,384 resulting to unreconciled variance of Kshs.11,900,000.

In the circumstances, the accuracy of the statement of appropriation could not be confirmed.

2. Unsupported Project Management Committee (PMC) Account Balances

Note 17.6 and Annex 5 to the financial statements reflects a balance of Kshs.61,951,970 in respect to PMC account balances for one hundred and thirty-eight (138) Project Committee bank accounts. However, only twelve (12) accounts out of the one hundred and thirty-eight (138) accounts were supported with bank statements. Further, the cashbooks and bank reconciliation statements as at 30 June, 2022 were not provided for audit review.

In addition, analysis of Annex 5 revealed eighteen (18) out of the one hundred and thirty eight (138) PMC bank accounts holding a total of Kshs.925,239 were dormant contrary to Section 83 (1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that The National Treasury shall be responsible for establishing sound cash management systems, procedures and processes, to ensure efficient and effective banking and cash management practices and for purposes of this regulation, sound cash management includes avoiding accumulation of idle balances.

In the circumstances, the accuracy and value for money for the account balances held in PMC bank accounts could not be confirmed.

3. Accuracy of Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10A to the financial statements reflects bank balances of Kshs.41,777,915. However, review of the bank

reconciliation statement revealed receipts in bank statement not yet recorded in the cash book of Kshs.2,209,999 which understates the cash book balance by the same amount.

In the circumstances, the accuracy of the bank balances of Kshs.41,777,915 could not be confirmed.

4. Summary of Fixed Assets Register

Note 17.5 and Annex 4 to the financial statements reflects a balance of Kshs.44,733,673 in respect to historical cost of fixed assets which includes Kshs.899,335 and Kshs.1,103,000 in respect to office equipment and fittings and ICT equipment, software and other ICT assets. However, five (5) items with a total value of Kshs.148,300 were not functional but no explanation was given on why the items had not been earmarked for disposal contrary to Section 163 (1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall establish a Disposal Committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets.

In the circumstances, the accuracy and fair value of the assets 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 - Mbeere South Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0. Budgetary Control and Performance

The summary statement of appropriation reflects approved budget expenditure of Kshs.205,736,263 and actual payments of Kshs.163,958,348 resulting to under expenditure of Kshs.41,777,915 or 20% of the budget.

In the circumstances, the under expenditure affected the planned activities for the year and may have impacted negatively on service delivery to the public.

2.0. Project Implementation Status

The project implementation status report as at 30 June, 2022 provided for audit review indicated that one hundred and sixty (160) projects worth Kshs.205,736,263 were budgeted to be implemented during the year under review. However, only one hundred and nineteen (119) projects worth Kshs.129,805,231 were completed, nine (9) projects worth Kshs.66,665,650 were ongoing while thirty two (32) projects worth Kshs.9,265,382

had not been started. In view of the foregoing, the constituents may have been denied the expected services equivalent to thirty two (32) projects not started worth Kshs.9,265,382 and the nine (9) ongoing projects worth Kshs.66,665,650 both totalling to Kshs.75,931,032. This is an indication of inappropriate project implementation, monitoring and evaluation mechanism.

In the circumstances, the residents of Mbeere South Constituency did not get services equivalent to the ongoing and not started projects during the year worth Kshs.43,418,500.

3.0. Poor Workmanship at Makutano Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.108,070,118 in respect to transfer to other Government units which includes Kshs.47,460,000 in respect to transfer to primary schools which further includes Kshs.800,000 for construction of an administration block to lintel level, 2 roomed offices and 1 staffroom at Makutano Primary School. Physical verification carried out in March, 2023 revealed that the project is complete and in use. However, there were visible cracks on the floor and walls which is an indication of poor workmanship.

In the circumstances, the propriety and value for money for the Kshs.800,000 could not be confirmed.

4.0. Unresolved Prior Year Matters

In the audit of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management did not disclose all the prior year matters and the progress on implementation of recommendations as provided by the Public Sector Accounting Standards Board Template.

Further, it was noted that Management had not resolved or given explanation on the issues raised in other previous years.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Unsatisfactory Implementation of Two Secondary Schools Projects

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.108,070,118 in respect to transfer to other Government units which includes Kshs.57,510,118 in respect to transfers to secondary

schools which further includes Kshs.4,400,000 disbursed for two projects at Rugogwe Secondary School and S. A Gategi Secondary School. However, physical verification carried out in March, 2023 revealed the following:

- i. A disbursement of Kshs.900,000 was made to Rugogwe Secondary School for completion of a dining hall. However, the dining hall was not in use since the kitchen area was incomplete and the plumbing works had not been done. There were several cracks on the floor due to poor workmanship. Further, the paint works especially on the doors and walls were poorly done. However, the contractor was paid the contract amount contrary to Section 139(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a contractor shall satisfactorily perform the contractual obligations prior to any payment by a procuring entity.
- ii. S.A Gategi Secondary School was allocated Kshs.3,500,000 for completion of 180 capacity storey building of 4 classrooms including upper floor roofing and plastering and painting to completion. The storey building of four (4) classroom is complete and in use. However, labelling of the project was not done and therefore it could not be confirmed that indeed the project was funded by the Fund contrary to Regulation 15(1)(f) of National Government Constituencies Development Fund Regulations, 2016. Also, there were visible cracks on the floor and wall which may be a result of poor workmanship. Further, the building was not accessible to persons with disability as the ramp was not included.

In the circumstances, the value for money for the Kshs.4,400,000 could not be confirmed.

2.0 Lack of Ownership Documents

Annex 4 to the financial statements reflects a balance of Kshs.44,733,673 in respect to fixed assets which includes a balance of Kshs.2,000,000 relating to value of land with title deed registered in the names of Barnabas Mitaru and Andrew Mbithi as Trustees of Gachoka CDF. The land was registered on 15 July, 2010 and had not been transferred to the Fund as at the time of audit in March, 2023. This raises doubts on the Accounting Officer's proper control of the assets as required by Section 72(1)(a)(b) of the Public Finance Management Act, 2012 which states that the Accounting Officer for a National Government entity shall be responsible for the management of entity's assets and liabilities and manage those assets in a way which ensures that the National Government entity achieves value for money in acquiring, using, and disposing of those assets.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

16 June, 2023

MBEERE SOUTH 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
RECEIPTS			
Transfers from NGCDF Board	1	194,677,758	193,402,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	315,000
TOTAL RECEIPTS		194,677,758	193,717,552
PAYMENTS			
Compensation of employees	4	4,657,315	2,349,820
Use of goods and services	5	11,558,403	9,752,003
Transfers to Other Government Units	6	108,070,118	143,820,585
Other grants and transfers	7	38,832,512	43,981,537
Acquisition of Assets	8	840,000	3,600,000
Other Payments	9	-	2,338,514
TOTAL PAYMENTS		163,958,348	205,842,458
SURPLUS/DEFICIT		30,719,410	(12,124,906)

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 30th August, 2022 and signed by:

Fund Account Manager

Name: JOHN NGATIA

National Sub-County Accountant

Name: FAITH MAGIRI
ICPAK M/No: 17990

Chairperson NG-CDF Committee

Name: GODFREY NGURU

MBEERE SOUTH 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	41,777,915	11,058,505
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		41,777,915	11,058,505
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		41,777,915	11,058,505
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		41,777,915	11,058,505
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	11,058,505	23,183,411
Prior year adjustments	14	-	-
Surplus/Deficit for the year		30,719,410	(12,124,906)
NET FINANCIAL POSITION		41,777,915	11,058,505

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 30th August, 2022 and signed by:

Fund Account Manager

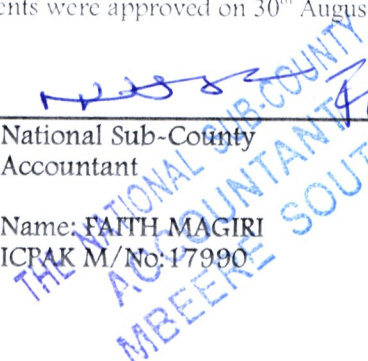
Name: JOHN NGATIA

National Sub-County
Accountant

Name: FAITH MAGIRI
ICRAK M/No:17990

Chairperson NG-CDF
Committee

Name: GODFREY NGURU



MBEERE SOUTH CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****IX Statement of Cash Flows for the Year Ended 30th June 2022**

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	194,677,758	193,402,552
Other Receipts	3	-	315,000
		194,677,758	193,717,552
Payments for operating activities			
Compensation of Employees	4	4,657,315	2,349,820
Use of goods and services	5	11,558,403	9,752,003
Transfers to Other Government Units	6	108,070,118	143,820,585
Other grants and transfers	7	38,832,512	43,981,537
Other Payments	9	-	2,338,514
		163,118,348	202,242,458
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		31,559,410	(8,524,906)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(840,000)	(3,600,000)
Net cash flows from Investing Activities		(840,000)	(3,600,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	11,058,505	23,183,411
Cash and cash equivalent at END of the year		41,777,915	11,058,505

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 30th August, 2022 and signed by:

Fund Account Manager

Name: JOHN NGATIA

National Sub-County
Accountant

Name: FAITH MAGIRI
ICPAK M/No: 17990

Chairperson NG-CDF
Committee

Name: GODFREY NGURU

MBEERE SOUTH 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

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	11,058,505	57,588,879	205,736,263.0	205,736,263	-	100.0%
Proceeds from Sale of Assets		-	-	-	-	-	0.0%
Other Receipts		-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	11,058,505	57,588,879	205,736,263	205,736,263	-	100.0%
PAYMENTS							
Compensation of Employees	2,980,000	3,042,783	-	6,022,783	4,657,315	1,365,468	77.3%
Use of goods and services	9,357,999	6,574,948	-	15,932,947	11,558,403	4,374,544	72.5%
Transfers to Other Government Units	75,170,000	-	35,207,535	110,377,535	108,070,118	2,307,417	97.9%
Other grants and transfers	48,740,880	1,440,774	21,840,842	72,022,496	38,832,512	33,189,984	53.9%
Acquisition of Assets	840,000	-	169,102	1,009,102	840,000	169,102	83.2%
Other Payments	0	-	56,400	56,400	-	56,400	0.0%
funds pending approval	0	-	315,000	315,000	-	315,000	
TOTAL	137,088,879	11,058,505	57,588,879	205,736,263	163,958,348	41,777,915	79.7%

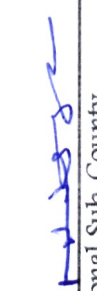
***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*


MBEERE SOUTH CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	41,777,915
Less undischursed funds receivable from the Board as at 30 th June 2022	(0)
	41,777,915
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021 /2022	41,777,915

The Constituency financial statements were approved on 30th August, 2022 and signed by:


UND ACCO
NG-CDF MBEERE SOUTH
Fund Account Manager
 Name: JOHN NGATIA
 P. O. Box 77
 KIRITIMATI


NATIONAL SUB-COUNTY
ACCOUNTANT
 Name: FAITH MAGIRI
 ICPAK M/No: 17990
THE NATIONAL SUB-COUNTY
ACCOUNTANT
MBEERE SOUTH
 P. O. Box 77
 KIRITIMATI


CHAIRPERSON, NG-CDF
COMMITTEE
 Name: GODFREY NGURU
 P. O. Box 77
 KIRITIMATI

MBEERE SOUTH CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XI Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,980,000	3,042,783		6,022,783	4,657,315	1,365,468	77
1.2 Committee allowances	1,248,000	1,611,555		2,859,555	1,263,000	294,955	90
1.3 Use of goods and services	3,997,333	2,409,495		6,406,828	5,054,065	1,06,828	98
Total	8,225,333	7,063,833	-	15,289,166	10,974,380	4,314,786	88
2.0 Monitoring and evaluation							
2.1 Capacity building	1,100,000	1,813,243		2,913,243	2,024,000	1,413,243	51
2.2 Committee allowances	2,500,000	512,228		3,012,228	2,624,600	2,329,228	23
2.3 Use of goods and services	512,666	228,427		741,093	592,738	230,290	69
Total	4,112,666	2,553,898	-	6,666,564	5,241,338	1,425,226	40
3.0 Emergency							
3.1 Primary Schools							
Ng-cdf office pmc	-	450,000.00	-	450,000	450,000	-	100
Makima Primary School Pmc	-	260,000.00	-	260,000	260,000	-	100
Gatururi Primary School	-	260,000.00	-	260,000	260,000	-	100
Kathuri Primary School	-	260,000.00	-	260,000	260,000	-	100

MBEERE SOUTH CONSTITUENCY

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

Kamwell Primary School	-	120,000.00	-	120,000	120,000	-	100
Kikumini Primary school	-	-	260,000.00	260,000	260,000	-	100
Rianguu Primary School	-	-	260,000.00	260,000	260,000	-	100
Rwethe Primary School	-	-	260,000.00	260,000	260,000	-	100
Mutindwa Primary school	-	-	260,000.00	260,000	260,000	-	100
Mbita Primary School	-	-	260,000.00	260,000	260,000	-	100
Igumori primary School	-	-	260,000.00	260,000	260,000	-	100
Kangeta Primary school	-	-	260,000.00	260,000	260,000	-	100
Kaseve primary school	-	-	260,000.00	260,000	260,000	-	100
Manyati Primary School	-	-	300,000.00	300,000	300,000	-	100
AIC Beram Gachuriri Primary School	-	-	260,000.00	260,000	260,000	-	100
Giorindagwa Primary School	-	-	260,000.00	260,000	260,000	-	100
Kathiani Primary School	-	-	260,000.00	260,000	260,000	-	100
Rugakori Primary School	-	-	260,000.00	260,000	260,000	-	100
3.2 Secondary schools	-	-	-	-	-	-	-
Kerwa secondary School	-	-	300,000.00	300,000	300,000	-	100
Yoder Secondary school	-	-	260,000.00	260,000	260,000	-	100
Gitaraka Girls Secondary School	-	-	260,000.00	260,000	260,000	-	100
Kiamuringa Secondary School	260,000.00	-	-	260,000	260,000	-	100
Mbondoni Secondary school	550,000.00	-	-	550,000	550,000	-	100

MBEERE SOUTH CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

3.3 Tertiary institutions	-	-	-	-	-	-	-	-	-
Njigo Assistant Chief Office	160,000.00	-	-	160,000	160,000	-	-	160,000	100
Ntharawe Assistant Chief Office	160,000.00	-	-	160,000	160,000	-	-	160,000	100
Gichiche Assistant Chief Office	160,000.00	-	-	160,000	160,000	-	-	160,000	100
3.4 Security projects									
3.5 Unutilised	5,902,207	90,774	9,182	6,002,163	-	6,002,163	-	6,002,163	-
Total	7,192,207	1,440,774	4,249,182	12,882,163	6,880,000	6,002,163	-	6,002,163	53
4.0 Bursary and Social Security									
4.1 Secondary Schools	19,417,117	-	8,168,898	27,586,015	12,977,000	14,609,015	-	14,609,015	47
4.2 Tertiary Institutions	15,000,000	-	2,423,905	17,423,905	4,960,400	12,463,505	-	12,463,505	28
4.3 Social Security	-	-	-	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-	-	-	-
Total	34,417,117	-	10,592,803	45,009,920	17,937,400	27,072,520	-	27,072,520	40
5.0 Sports									
5.1	2,741,778	-	2,741,778	5,483,556	5,483,555	1	-	5,483,555	100
Total	2,741,778	-	2,741,778	5,483,556	5,483,555	1	-	5,483,555	100
6.0 Environment									
	2,739,778	-	2,741,779	5,481,557	5,481,557	-	-	5,481,557	100
Total	2,739,778	-	2,741,779	5,481,557	5,481,557	-	-	5,481,557	100
7.0 Primary Schools Projects									
Kiruriri Primary School	80,000	-	-	80,000	80,000	-	-	80,000	100
Kiria St. Marks Primary School	150,000	-	-	150,000	150,000	-	-	150,000	100

MBEERE SOUTH CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

Kinyaga Primary School	150,000	-	-	150,000	150,000	-	100
Kariguri primary school	80,000	-	-	80,000	80,000	-	100
Kamatunju Primary School	150,000	-	-	150,000	150,000	-	100
Mamirari Primary School	1,500,000	-	-	1,500,000	1,500,000	-	100
Riacina Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100
Kikumini Primary School	600,000	-	-	600,000	600,000	-	100
Kerwa Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Gitungati Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100
Irabari Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100
Gatururi Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100
Kiametho Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100
Ngenge Primary School	1,500,000	-	-	1,500,000	1,500,000	-	100
Mititigu Primary School	3,500,000	-	-	3,500,000	3,500,000	-	100
Kaweru Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Rianjeru Primary School	1,100,000	-	-	1,100,000	1,100,000	-	100
Kiamuringa Primary School	1,700,000	-	-	1,700,000	1,700,000	-	100
Rugakori Primary School	400,000	-	-	400,000	400,000	-	100
Ngenge Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Nyangwa Primary school	1,100,000	-	-	1,100,000	1,100,000	-	100
Kamurugu Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Iriamurai Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Kaseveni Primary School	150,000	-	-	150,000	150,000	-	100
Makutano Primary School	2,000,000	-	-	-	-	-	100

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Malikini Primary School	-	-	-	2,000,000	-	2,000,000	-	100
Uviyuni Primary School	2,000,000	-	-	2,000,000	-	2,000,000	-	100
Wakalia Primary School	500,000	-	-	500,000	-	500,000	-	100
Nyambori Primary School	250,000	-	-	250,000	-	250,000	-	100
Urua Primary School	1,300,000	-	-	1,300,000	-	1,300,000	-	100
Njeru Primary School	150,000	-	-	150,000	-	150,000	-	100
Kaweru Primary School	150,000	-	-	150,000	-	150,000	-	100
Kiamuringa Primary School	-	800,000	-	800,000	-	800,000	-	100
Kabuguri Primary School	-	2,500,000	-	2,500,000	-	2,500,000	-	100
Makutano Primary School	-	1,000,000	-	1,000,000	-	1,000,000	-	100
Ngambari Primary School	-	800,000	-	800,000	-	800,000	-	100
Nyambori Primary School	-	580,000	-	580,000	-	580,000	-	100
Ndithiri Primary School	-	1,500,000	-	1,500,000	-	1,500,000	-	100
Marimari Primary School	-	580,000	-	580,000	-	580,000	-	100
Gikuru Primary School	-	700,000	-	700,000	-	700,000	-	100
Urua Primary School	-	1,050,000	-	1,050,000	-	1,050,000	-	100
CCM Ndune Primary School	-	1,220,000	-	1,220,000	-	1,220,000	-	100
Njeru Primary School	-	1,050,000	-	1,050,000	-	1,050,000	-	100
Kathuri pri school	-	1,220,000	-	1,220,000	-	1,220,000	-	100
Nngiori pri school	-	300,000	-	300,000	-	300,000	300,000	-
Mutus Primary School	-	300,000	-	300,000	-	300,000	300,000	-
	-	150,000	-	150,000	-	150,000	150,000	-

MBEERE SOUTH CONSTITUENCY

**National Government Constituencies Development Fund (NGCDF)
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Nyangwa Primary School	-	-	1,579	1,579	-	1,579	-
Rugakori Primary School	-	-	350,000	350,000	350,000	-	100
Wango Primary School	-	-	750,000	750,000	-	750,000	-
Gwakarigu primary	-	-	750,000	750,000	-	750,000	-
Total	34,110,000	-	15,601,579	49,711,579	47,460,000	2,251,579	95
8.0 Secondary Schools Projects							
Kirima Secondary School	2,800,000			2,800,000	2,800,000	-	100
Ngenge Secondary School	2,500,000			2,500,000	2,500,000	-	100
Mbita Secondary School	2,300,000			2,300,000	2,300,000	-	100
Kabururi Secondary School	3,200,000			3,200,000	3,200,000	-	100
Nyangwa Boys Secondary School	3,740,000			3,740,000	3,740,000	-	100
Muthus Secondary School	950,000			950,000	950,000	-	100
Gataka Secondary School	2,000,000		200,000	2,200,000	2,200,000	-	100
Gikiri Secondary School	800,000			800,000	800,000	-	100
Mayori Secondary School	200,000			200,000	200,000	-	100
Rugogwe Secondary School	2,200,000			2,200,000	2,200,000	-	100
AIC Wango Secondary School	2,300,000			2,300,000	2,300,000	-	100
Malikini Secondary School	520,000			520,000	520,000	-	100
Irialitne Secondary School	1,900,000			1,900,000	1,900,000	-	100
Kangungi Secondary school	1,500,000			1,500,000	1,500,000	-	100
S.A Gategi Secondary School	3,500,000			3,500,000	3,500,000	-	100
Mbonzaki Secondary School	1,300,000			1,300,000	1,300,000	-	100
Riamjeru Secondary School	1,200,000			1,200,000	1,200,000	-	100

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Mtithibare Secondary School	600,000			600,000	600,000	-	100
Gacabari Secondary School	700,000			700,000	700,000	-	100
Mariari Girls Secondary School	150,000			150,000	150,000	-	100
St. Augustine Mariari Secondary School	500,000		400,000	900,000	900,000	-	100
Ngori Secondary School	1,200,000			1,200,000	1,200,000	-	100
Kanyonga Secondary School	1,900,000			1,900,000	1,900,000	-	100
Kirima Secondary School		2,000,000		2,000,000	2,000,000	-	100
Mbita Secondary School		900,000		900,000	900,000	-	100
Nyangwa Boys Secondary School		6,000,000		6,000,000	6,000,000	-	100
Mayori Secondary School		1,000,000		1,000,000	1,000,000	-	100
AIC Wango Secondary School		900,000		900,000	900,000	-	100
Marian Girls Secondary School		1,220,000		1,220,000	1,220,000	-	100
Kiambere Mixed Sec School		6,930,118		6,930,118	6,930,118	-	100
Total	37,960,000	-	19,550,118	57,510,118	57,510,118	-	100
9.0 Tertiary institutions Projects							
NG-CDF OFFICE	3,100,000	-		3,100,000	3,100,000	-	100
Youth Empowerment centre		55,838		55,838	55,838	-	
Total	3,100,000	-	55,838	3,155,838	3,100,000	55,838	98
10.0 Security Projects							
Gacabari Assistant Chief Office	300,000			300,000	300,000	-	100
Makima Assistant Chief's Office	200,000			200,000	200,000	-	100
Makima Chief's Office	50,000			50,000	50,000	-	100
Gategi Assistant Chief Office	300,000			300,000	300,000	-	100
Mbeti South Chiefs Office	800,000			800,000	800,000	-	100
Mbeti South Chief's office		100,000		100,000	100,000	-	100

MBEERE SOUTH CONSTITUENCY

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Gichiehe Chiefs Office			100,000	100,000	-	100
Deputy County Comm office			200,000	200,000	-	100
Kiritini Administration police			400,000	400,000	-	100
Kirima assistant chief			1,000		1,000	-
Makima chiefs office			300,000	300,000	-	100
DCC Mbeere South			3,300		3,300	-
Makima ACC office			400,000	300,000	100,000	75
Gachoka Acc Office			11,000		11,000	-
Total	1,650,000	-	1,515,300	3,050,000	115,300	96
11.0 Acquisition of assets						
NG-CDF OFFICE	840,000			840,000	-	100
Motor Vehicles (including motorbikes)			60,517		60,517	-
Motor Vehicles (including motorbikes)			38,585		38,585	-
Purchase of furniture and equipment			70,000		70,000	-
Total	840,000		1,009,102	840,000	169,102	83
12.0 Other payments						
Strategic Plan			56,400.00		56,400.00	-
Total			56,400		56,400	-
13.0 unallocated fund						
Unapproved projects			315,000		315,000	-
AIA						-
PMC savings						-
Total	137,088,879	11,058,505	57,588,879	205,736,263	315,000	80
				163,958,348	41,777,915	

(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

MBEERE SOUTH CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

XII Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

MBEERE SOUTH CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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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 1st June 2020 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.

MBEERE SOUTH CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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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.

MBEERE SOUTH CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****XII Notes to the Financial Statement**

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
	AIE NO.B096916	-	18,000,000	
Normal Allocation	AIE NO.B096877	-	14,634,828	
	AIE NO.B104894	-	69,367,724	
	AIE NO.B124706	-	8,000,000	
	AIE NO.B119574	-	8,500,000	
	AIE NO.B119966	-	12,000,000	
	AIE NO.B128337	-	6,900,000	
	AIE NO.B129169	-	7,000,000	
	AIE NO.B132262	-	6,000,000	
	AIE NO.B138931	-	12,000,000	
	AIE NO.B126224	-	7,000,000	
	AIE NO.B105019	-	11,000,000	
	AIE NO.B140662	-	13,000,000	
	AIE NO.B105214	33,000,000	-	
	AIE NO. B105632	34,000,000	-	
	AIE NO. B105714	16,000,000	-	
	AIE NO. B128625	17,000,000	-	
	AIE NO. B154135	15,000,000	-	
	AIE NO. B128939	14,000,000	-	
	AIE NO.B164366	18,000,000	-	
	AIE NO.B155917	23,088,879	-	
	AIE NO.A888982	11,900,000	-	
	AIE NO.B156000	12,688,879	-	
Conditional Grants	AIE NO...			
Receipt from other Constituency				
TOTAL		194,677,758	193,402,552	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of Office and General Equipment		-	-	
TOTAL		-	-	

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3 OTHER RECEIPTS				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
Interest Received		-	-	
Rents		-	-	
Receipts Sale of Tender Documents		-	315,000.00	
Hire of plant/equipment/facilities		-	-	
Unutilized funds from PMCs		-	-	
Other Receipts Not Classified Elsewhere (specify)		-	-	
TOTAL		-	315,000.00	
4 COMPENSATION OF EMPLOYEES				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
NG-CDFC Basic staff salaries		2,509,700	2,189,020	
Personal allowances paid as part of salary				
House allowance		-	-	
Transport allowance		-	-	
Leave allowance		-	-	
Gratuity-contractual employees		2,065,535	-	
Employer Contributions Compulsory national social security schemes		82,080	160,800	
TOTAL		4,657,315.00	2,349,820	
5 USE OF GOODS AND SERVICES				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
Utilities, supplies and services		351,801	90,000	
Electricity		-	115,810	
Water & sewerage charges		-	159,611	
Office rent		-	-	
Communication, supplies and services		492,550.00	69,450	
Domestic travel and subsistence		30,000.00	40,000	
Printing, advertising and information supplies & services		40,000.00	135,000	
Rentals of produced assets		-	-	
Training expenses		2,024,000.00	3,029,450	
Hospitality supplies and services		-	-	
Other committee expenses		2,624,600.00	3,196,600	

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Committee allowance		1,263,000.00	609,000	
Insurance costs		316,799.00	307,890	
Specialised materials and services		-		
Office and general supplies and services		1,948,282.00	1,435,200	
Fuel , oil & lubricants		-	300,000	
Bank service commission and charges		30,000.00	35,000	
Other Operating Expenses		1,581,052.00	-	
Security operations		-		
Routine maintenance - vehicles and other transport equipment		856,319.00	228,992	
Routine maintenance- other assets		-		
TOTAL		11,558,403.00	9,752,003	
6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
Transfers to Primary Schools		47,460,000	70,752,000	
Transfers to Secondary Schools		57,510,118	66,080,000	
Transfers to Tertiary Institutions		3,100,000	6,988,585	
TOTAL		108,070,118	143,820,585	
7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2021-2022	2020 - 2021	
		Kshs	Kshs	
Bursary - Secondary (see attached list)		12,977,000	12,210,000	
Bursary -Tertiary (see attached list)		4,960,400	8,642,000	
Bursary- Special Schools		-	-	
Mocks & CAT (see attached list)		-	-	
Social Security programmes (NHIF)		-	-	
Security Projects (see attached list)		3,050,000	8,749,000	
Sports Projects (see attached list)		5,483,555	2,747,354	
Environment Projects (see attached list)		5,481,557	4,992,182	
Emergency Projects (see attached list)		6,880,000	6,641,000	
TOTAL		38,832,512	43,981,537	

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8 ACQUISITION OF ASSETS			
Non Financial Assets		2021-2022	2020 - 2021
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings/perimeter wall		840,000	-
Refurbishment of Buildings		-	3,600,000
Purchase of Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment			
Purchase of office furniture and General Equipment		-	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-	-
Purchase of Specialized Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets			
TOTAL		840,000	3,600,000
9 Other Payments			
Strategic Plan		-	-
ICT Hubs		-	2,338,514
			-
TOTAL		-	2,338,514
10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
<i>SIDIAN BANK</i>		41,777,915	11,058,505
		-	-
		-	-
TOTAL		41,777,915	11,058,505

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10B: CASH IN HAND)				
		2021-2022	2020 - 2021	
		Kshs (30/6/2022)	Kshs (30/6/2021)	
Location 1 -gratuity		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
TOTAL		-	-	
<i>[Provide cash count certificates for each]</i>				
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2022)</i>
	<i>Date imprest taken</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-
12A Retention				
		2021-2022	2020-2021	
		KShs	KShs	
Retention as at 1st July (A)		-	-	
Retention held during the year (B)		-	-	
Retention paid during the Year (C)		-	-	
Closing Retention as at 30th June D= A+B-C		-	-	
12 B Gratuity				
		2021-2022	2020-2021	
		KShs	KShs	
Gratuity as at 1st July (A)		1,435,622	957,082	
Gratuity held during the year (B)		762,445	478,540	
Gratuity paid during the Year (C)		2,198,067	-	
Closing Gratuity as at 30th June D= A+B-C		-	1,435,622	

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13 BALANCES BROUGHT FORWARD				
		2021-2022	2020- 2021	
		Kshs (1/7/2021)	Kshs (1/7/2020)	
Bank accounts		11,058,504.78	23,183,411	
Cash in hand				
Imprest				
TOTAL		11,058,504.78	23,183,411	
<i>[Provide short appropriate explanations as necessary]</i>				
14. PRIOR YEAR ADJUSTMENTS				
		Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance ** b/f FY 2020/2021
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
Total		-	-	-
<i>**The adjusted balances are not carried down on the face of the financial statement.</i>				
<i>(Entity to provide disclosure on the adjusted amounts)</i>				
Clarification note included				
15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
		2021-2022	2020- 2021	
		Kshs	Kshs	
Outstanding Imprest as at 1st July (A)		-	-	
Imprest issued during the year (B)		-	-	
Imprest surrendered during the Year (C)		-	-	
Closing accounts receivable as at 30th June 2022 (D=A+B-C)		-	-	
Net changes in accounts receivables A-D				

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16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Deposits and Retention as at 1st July 2019 (A)		-	-	
Deposits and Retention held during the year (B)		-	-	
Deposits and Retention paid during the year (C)		-	-	
Closing accounts payable at 30th June (D= A+B-C)		-	-	
Net changes in accounts payables A-D				
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	
NGCDF Staff		635,352	1,435,622	
Others (specify)		-	-	
TOTAL		635,352	1,435,622	
17.3: UNUTILISED FUNDS (See Annex 3)				
		2021-2022	2020- 2021	
		Kshs	Kshs	
Compensation of employees		1,365,468.00	3,042,783	
Use of goods and services		4,374,544.00	6,133,462	
Amounts due to other Government entities (see attached list)		2,307,417.00	13,331,112	
Amounts due to other grants and other transfers (see attached list)		33,189,984.00	22,755,101	
Acquisition of assets		169,102.00	11,113,526	
Strategic plan		56,400.00	56,400	
Funds pending approval		315,000.00	315,000	
		-	-	
TOTAL		41,777,915.00	56,747,384	

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17.5: SUMMARY OF FIXED ASSET REGISTER (See Annex 4)				
		2021-2022	2020- 2021	
	TOTAL	44,733,673	43,893,673	
17.6: PMC ACCOUNT BALANCES (See Annex 5)				
		2021-2022	2020- 2021	
		Kshs	Kshs	
	PMC account balances (see attached list)	61,951,970	117,191,865	
	TOTAL	61,951,970	117,191,865	

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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 30 th June 2022	Comments
NG-CDFC Staff				
1. ALBERT GITONGA	ACCOUNT CLERK	01/07/19	112,236.00	-
2. JANEROSE WANYAGA	SECRETARY	01/07/19	112,236.00	-
3. FRANCIS MWEDWA	CLERK OF WORK	01/07/19	121,824.00	-
4. STEPHEN ICIA	DRIVER	01/07/19	95,424.00	-
5. NICETA MUTHONI	TEAGIRL	01/07/19	67,968.00	-
6. NICHOLAS NIAGI	GROUNDSMAN	01/07/19	62,832.00	-
7. JAMES NDII	WATCHMAN	01/09/20	62,832.00	-
Sub-Total			635,352.00	-
Grand Total			635,352.00	-

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,365,468	3,042,783	
Use of goods & services		4,374,544	6,133,462	
Amounts due to other Government entities		2,307,417	13,331,112	
Sub-Total		8,047,429	22,507,357	
Amounts due to other grants and other transfers		33,189,984	22,755,101	
Sub-Total		41,237,413	22,755,101	
Acquisition of assets		169,102	11,113,526	
Others (<i>specify</i>)				
		56,400.00	56,400	
		315,000.00	11,169,926	
Sub-Total		41,777,915	56,432,384	
Funds pending approval			315,000	
Grand Total		41,777,915	56,747,384	

MBEERE SOUTH CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs)		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)	
	2020/21	2021/22			2021/22	
Land	2,000,000		-	-	2,000,000	
Buildings and structures	28,363,131		840,000	-	29,203,131	
Transport equipment	11,350,907		-	-	11,350,907	
Office equipment, furniture and fittings	899,335		-	-	899,335	
ICT Equipment, Software and Other ICT Assets	1,103,000		-	-	1,103,000	
Other Machinery and Equipment	177,300		-	-	177,300	
Heritage and cultural assets			-	-		
Intangible assets			-	-		
Total	43,893,673		-	-	44,733,673	

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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
ACK Killa Primary School Pmc	Sidian Bank	01034150026067	1,611,684.50	2,891,404.50
Atc Beram Gachuriri primary school pmc	Sidian Bank	01007030003258	14,095.00	1,655,675.00
CCM ndune Primary School Pmc	Sidian Bank	01007030003968	195.00	195.00
Gatumbiri Primary School Pmc	Sidian Bank	01007150014206	886.50	1,026,267.50
Gikiro Primary School	Sidian Bank	01007030003398	195.00	60,325
Gikondi Primary School	Sidian Bank	01007030002731	854.00	1,187,795.00
Gikuru Primary School Pmc	Sidian Bank	01007030002671	1,050,940.00	1,000.00
Irabari Primary school	Sidian Bank	01007030003048	1,200,695.00	119,935.00
Iraitune Primary School Pmc	Sidian Bank	01034030001269	107,445.00	107,445.00
Iraitune primary school Pmc	Sidian Bank	01034030001269	30.00	30.00
Iriamurai primary School Pmc	Sidian Bank	01007030002831	294,552.00	2,301,295.00
Kakawa Primary School Pmc	Sidian Bank	01007030003308	535.00	1,565,955.00
Kakindu Primary school Pmc	Sidian Bank	01007030004016	295.00	295.00
Kamaunju Primary School Pmc	Sidian Bank	01007150013848	2,210.50	900,297.00
Kamunyagia primary school Pmc	Sidian Bank	01007030003908	1,514,375.00	3,890,675.00
Kamunyange Primary School Pmc	Sidian Bank	01007150013678	5.00	5.00
Kamutuanjiru primary school Pmc	Sidian Bank	01007030002621	410.00	410.00
Kamweli Primary School Pmc	Sidian Bank	01034150024740	2,141.75	141,883.75
Kangungi Primary School Pmc	Sidian Bank	01007030002641	250.00	63,485.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kaninwanthiga primary school	Sidian Bank	01007150014796	357.50	706,597.50
Kanthenge Primary School Pmc	Sidian Bank	01007150015074	26,269.00	1,229,285.00
Kanyariri Primary School Pmc	Sidian Bank	01007150014976	1,081.50	1,081.00
Karaba Consolata Primary School Pmc	Sidian Bank	01007030003368	22,530.00	127,120.00
Kariguri Primary School	Sidian Bank	01007030002721	917.00	807.00
Karuku primary School Pmc	Sidian Bank	01007030003448	115.00	59,385.00
Karwiro Primary School Pmc	Sidian Bank	01007030003408	415.00	504,675.00
Kiambere Primary School Pmc	Sidian Bank	01007030003948	45.00	24,445.00
Kiametho Primary School Pmc	Sidian Bank	01007030004036	1,000,535.00	258,915.00
Kiamukuyu Primary School	Sidian Bank	01007030002741	255.00	57,085.00
Kiamuringa Primary School	Sidian Bank	01007030002781	2,685,332.00	59,145.00
Kikulani primary school	Sidian Bank	01007030002911	205.00	205.00
Kinyaga Primary School Pmc	Sidian Bank	01007030003388	73,650.00	35,300.00
Kiria St. mark primary school Pmc	Sidian Bank	01007030002761	43,030.00	340.00
Makawani primary school Pmc	Sidian Bank	01034150026117	2,352.00	2,352.00
Marimari primary school Pmc	Sidian Bank	01007030002751	2,199,880.00	58,265.00
Mathigameru Primary school	Sidian Bank	01007030002631	280,440.00	388,090.00
Maviani primary school pmc	Sidian Bank	01034030001259	229.00	73,153.00
Mayori Primary School Pmc	Sidian Bank	01007150015004	7.50	561,847.00
Mbita Primary School Pmc	Sidian Bank	01007030003958	325.00	5.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Mburutani Primary School Pmc	Sidian Bank	01007030004066	1,560.00	1,560.00
Minuri primary school Pmc	Sidian Bank	01007030003028	1,401.00	216,055.00
Muraru Primary school Pmc	Sidian Bank	01007150014876	205,934.00	205,934.00
Murindi Primary School	Sidian Bank	01007030002871	854.00	1,187,795.00
Musingini Primary School Pmc	Sidian Bank	01007030004026	1,277.00	28,397.00
Mutugu Primary School Pmc	Sidian Bank	01007150013208	3,856,036.50	2,650,635.50
Mutuobare Primary School Pmc	Sidian Bank	01007030004006	1,487,795.00	1,498,915.00
Mutus primary school pmc	Sidian Bank	01007030002821	26.00	250,209.00
Mwanyani Primary School	Sidian Bank	01007030002801	297,120.00	2,078,115.00
Namuri primary school Pmc	Sidian Bank	01007030002701	250.00	70,170.00
Ndunguni Primary School Pmc	Sidian Bank	01007030004096	1,560.00	1,560.00
Ngangari primary school Pmc	Sidian Bank	01007030002691	410.00	410.00
Ngeca primary school Pmc	Sidian Bank	01007030003208	70,440.00	836,135.00
Ngiori Primary School Pmc	Sidian Bank	01007030004086	845.00	185,615.00
Ikomenie primary school pmc	Sidian Bank	01007030004206	698,915.00	698,915.00
Kathuri Primary school pmc	Sidian Bank	01007030004256	498,735.00	498,915.00
Karissa Primary school pmc	Sidian Bank	01007030004216	610,754.00	1,048,915.00
Kaseveni primary school pmc	Sidian Bank	01007030004266	157,262.00	1,218,915.00
Muthiru primary school pmc	Sidian Bank	01007030004286	109,295.00	1,048,915.00
Mutindwa Primary school pmc	Sidian Bank	01007030004246	114,305.00	1,048,915.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ngenge primary school pmc	Sidian Bank	01007030004176	1,346,848.00	798,915.00
Rugakori primary school pmc	Sidian Bank	01007150013288	259,607.50	1,799,982.50
Kiritiri Primary School pmc	Sidian Bank	01007030003098	64,685.00	580,705.00
Ciorindagwa primary school pmc	Sidian Bank	01007030004196	262,272.00	1,618,735.00
JJM Nyaga Primary school Pmc	Sidian Bank	01007150014106	2,189.50	1,539,912.50
Kamwimbi Primary school pmc	Sidian Bank	01007030003128	48,234.00	1,105,925.00
Rutumbi primary School Pmc	Sidian Bank	01007030004226	58,736.00	1,048,915.00
Kamurugu primary School pmc	Sidian Bank	01007030004186	2,798,855.00	798,915.00
Karuki primary School pmc	Sidian Bank	01007150013668	58,632.50	444,752.50
Malkini primary school pmc	Sidian Bank	01007030004156	15,035.00	798,915.00
Njeru Primary school pmc	Sidian Bank	01007030003468	926.00	61,265.00
Nyambori primary School Pmc	Sidian Bank	01007030002711	2,787,605.00	1,189,720.00
Nyangwa Primary School Pmc	Sidian Bank	01007030003868	131,558.00	2,290,735.00
Riakanau Primary School Pmc	Sidian Bank	01007030003198	295.00	60,265.00
Riangua Primary School Pmc	Sidian Bank	01007030003328	1,120.00	522,800.00
Rianjeru Primary School Pmc	Sidian Bank	01007030003358	1,624,955.00	2,384,235.00
S.A Gategi Primary School Pmc	Sidian Bank	01034150024750	1,642.50	144,822.50
Uhyuani primary school Pmc	Sidian Bank	01007030003288	575.00	1,566,675.00
Urua primary school Pmc	Sidian Bank	01007030002681	1,233.00	1,187,570.00
Wakalia primary school pmc	Sidian Bank	01007030003338	555.00	107,445.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Yoder Karwigij Primary School Pmc	Sidian Bank	01007150014226	252.50	107,902.50
Secondary Schools projects				
AIC Ndune Secondary school	Sidian Bank	01007030002991	11,340.00	118,490.00
Gacabari Secondary School	Sidian Bank	01007150014886	702,244.31	1,112,365.00
Gataka Secondary School Pmc	Sidian Bank	01007150014366	710,263.00	2,148,965.00
Gategi Girls secondary school Pmc	Sidian Bank	01007030003488	107,445.00	107,445.00
Gikitiro secondary school	Sidian Bank	01007030002941	814,493.00	2,887,795.00
Gitaraka Girls Secondary School Pmc	Sidian Bank	01007030003268	799.00	101,494.00
Igumori Secondary School Pmc	Sidian Bank	01007150014956	4,162.00	670,842.00
Iriaitune secondary school	Sidian Bank	01007030003058	2,268,165.00	1,705,864.00
Kabuguri Secondary School Pmc	Sidian Bank	01007030003158	639.00	1,524,775.00
Kabururi Secondary School Pmc	Sidian Bank	01007150013558	3,391,012.50	1,790,311.50
Kamunyange Secondary School Pmc	Sidian Bank	01007030002651	2,530.00	2,272,390.00
Kamweli Secondary School Pmc	Sidian Bank	01007030002981	100,015.00	280,520.00
Kanyonga Secondary School Pmc	Sidian Bank	01007150014936	1,474.00	1,977,386.00
Karura secondary school	Sidian Bank	01007030003018	635.00	602,965.00
Kiambere Mixed Secondary School Pmc	Sidian Bank	01007150015034	90.00	703,259.00
Kiamuringa Secondary School Pmc	Sidian Bank	01007150014656	308,806.50	567,145.50
Kirima Secondary School Pmc	Sidian Bank	01007030003348	4,813,195.00	1,794,675.00
Makima Secondary School Pmc	Sidian Bank	01007030002661	1,450.00	1,450.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Malikini Secondary School pmc	Sidian Bank	01034150024770	179,417.00	1,000,527.00
Mariari Girls Secondary School Pmc	Sidian Bank	01007030003138	1,369,175.00	98,915.00
Mashamba Secondary school Pmc	Sidian Bank	01007150014966	1,267.50	1,267.50
Maviani Secondary School Pmc	Sidian Bank	01034150024800	357.50	357.50
Mayori Secondary School pmc	Sidian Bank	01007030002601	1,580,815.00	3,493,666.00
Mbita Secondary School Pmc	Sidian Bank	01007150015044	3,201,325.00	105,855.00
Mbondoni Secondary School pmc	Sidian Bank	01007030002951	785,596.00	1,889,295.00
Mbonzuki Secondary School Pmc	Sidian Bank	01034150029201	157,707.00	1,890,435.00
Munyori Secondary School Pmc	Sidian Bank	01007150014486	4,292.50	339,912.50
Mutus Secondary School Pmc	Sidian Bank	01007150014986	1,038.00	2,437,285.00
Mwanyani secondary school Pmc	Sidian Bank	01007030003998	55.00	55.00
Ngege Secondary School	Sidian Bank	01007150014806	2,143,233.50	2,280,471.50
Nthingini Secondary School Pmc	Sidian Bank	01034150026087	1,620.50	111,115.50
Nyangwa Boys Secondary school Pmc	Sidian Bank	01007030002961	786,845.00	9,114,921.00
Nyangwa Girls Secondary School Pmc	Sidian Bank	01007150013348	50,801.00	774,939.00
Rugogwe Secondary School pmc	Sidian Bank	01007150015014	2,277,140.00	2,285,686.00
S.A Gategi Secondary School Pmc	Sidian Bank	01034030001249	3,530,519.00	6,588,028.00
St. Augustine Mariari Secondary School pmc	Sidian Bank	01007150013468	331.50	251,251.50
Wachoro Boys Secondary School Pmc	Sidian Bank	01007030003448	635.00	755.00
Kamukunga Primary School	Sidian Bank	01007150013738	115.00	0.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Security Projects				
Gacabari Assistant Chief Office Pmc	Sidian Bank	01007030003228	396.00	450.00
Gagegethiuri Assistant Chief Office Pmc	Sidian Bank	01007030003178	118,175.00	1,098,855.00
Gachoka Acc Office Pmc	Sidian Bank	01007030002861	730.00	84,220.00
Gategi Assistant Chief Office Pmc	Sidian Bank	01007030003428	120,892.00	305,795.00
Gichiche Assistant Chiefs Office	Sidian Bank	01007030002921	255.00	81,435.00
Gichiche Chiefs Office	Sidian Bank	01007030003118	300,200.00	300,380.00
Kiamuringa Assistant Chief Office Pmc	Sidian Bank	01007150013658	45,429.00	383,675.00
Kindaruma Assistant chief	Sidian Bank	01007030002881	813.00	111,933.00
Makima Acc Office Pmc	Sidian Bank	01007150015154	397.50	219,767.50
Mavuria Assistant Chief Office Pmc	Sidian Bank	01007030003318	1,646.00	175,886.00
Mbeti South Chiefs Office Pmc	Sidian Bank	01007030003478	880,935.00	81,175.00
Mwea Acc Office Pmc	Sidian Bank	01007030003918	708.00	490,295.00
Nyangwa assistant Chief Office Pmc	Sidian Bank	01007150014946	495.00	495.00
Makutano Police station pmc	Sidian Bank	01007030004136	55.00	399,940.00
Mbita assistant Chief Office Pmc	Sidian Bank	01007030004136	356,719.00	1,098,915.00
Other Projects				
Ng-CDF Office Pmc	Sidian Bank	01007150013378	840,995.50	62,535.50
Mbeere South Sports Pmc	Sidian Bank	01007150013408	652.06	1,577.00
Primary schools Desks Pmc	Sidian Bank	01007030003148	1,614.00	1,317,735.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ng-Cdf Office Road	Sidian Bank	01007030004286	109,295.00	1,998,915.00
Youth Empowerment Centre Pmc	Sidian Bank	01007030003778	140,173.00	948,438.00
Total			61,951,970.00	117,191,865

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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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Qualified Opinion					
1.0	Bursary Fund	We are still following for the acknowledgement letters	FAM	Not Resolved	31. 03. 2021
2.0	Lack of ownership documents	We are still looking for those documents	FAM	Not Resolved	31. 05. 2021
Other Matters					
1.1	Receipts	Some of the remaining balance have been received in year 2020/21	FAM	Not Resolved	25. 04. 2021
1.2	Expenditure	We are working on timely utilisation of funds	FAM	Not Resolved	31. 03. 2021
2.0	Project implementation status	The funds have been received and the projects are ongoing	FAM	Not Resolved	15. 05. 2021
3.0	Project Inspection status	Most projects are completed	FAM	Not Resolved	31. 03. 2021

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 Name: JOHN NGATIA
 Fund Account Manager.