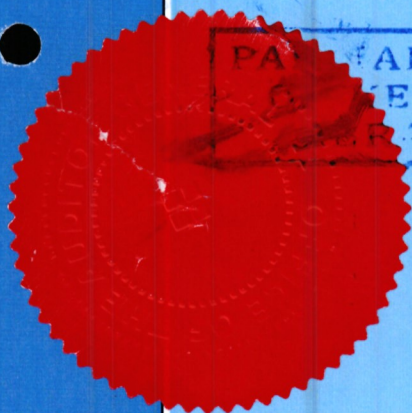


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REPORT

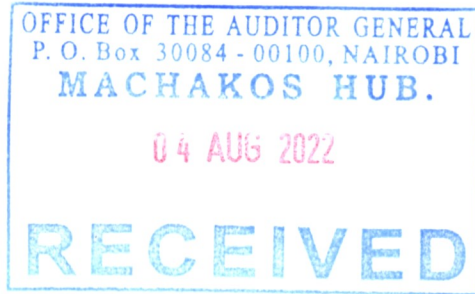
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 01 MAR 2023	DAY: WEDNESDAY
OF	HON. SILVANUS ORORO Majority Whip
CLERK-IN-CHIEF:	MIRIAM MODO

THE AUDITOR-GENERAL

ON

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

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



MBOONI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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Mbooni Constituency

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The MBOONI Constituency NG-CDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Mbooni Constituency NGCDF Headquarters

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

Mbooni Constituency

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

(f) Mbooni Constituency NG-CDF Contacts

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

(g) Mbooni Constituency NG-CDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN’S REPORT

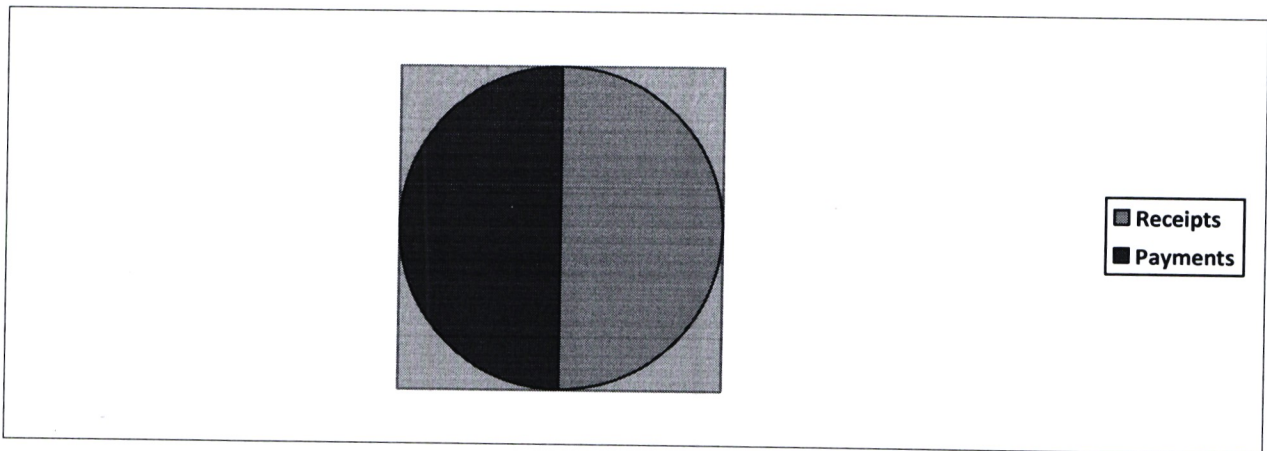
JOSHUA MULE MBONDO- CHAIRMAN NG-CDFC



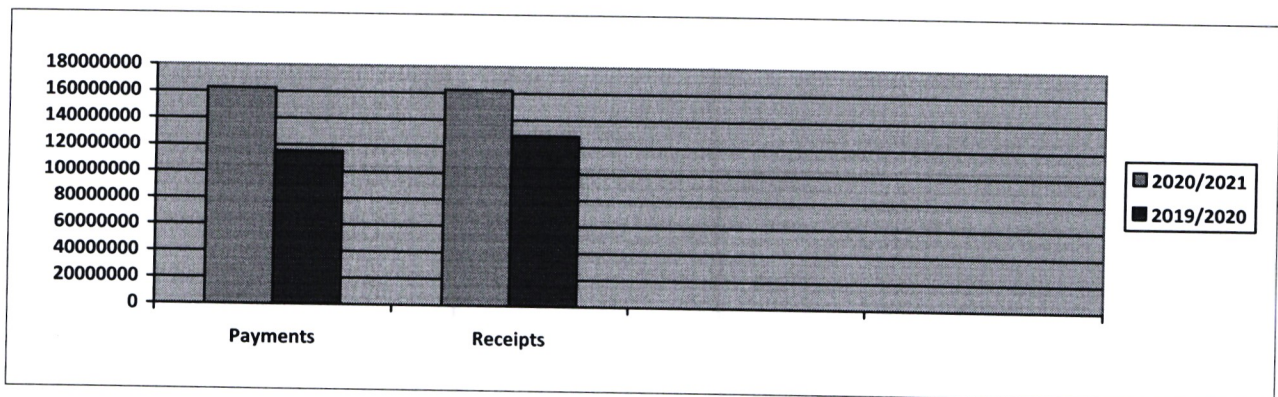
(a) Summary of Budget Performance

In the financial year 2020/2021, Mbooni NG-CDF was allocated a total of Kshs. 137,088,879. The budget for the year was well utilised with actual receipts of Kshs.162,568,004 and payments of Kshs.162,730,002. The difference between the receipts and the allocation of Kshs 25,479,125 was due to balance brought forward and previous years outstanding disbursements.

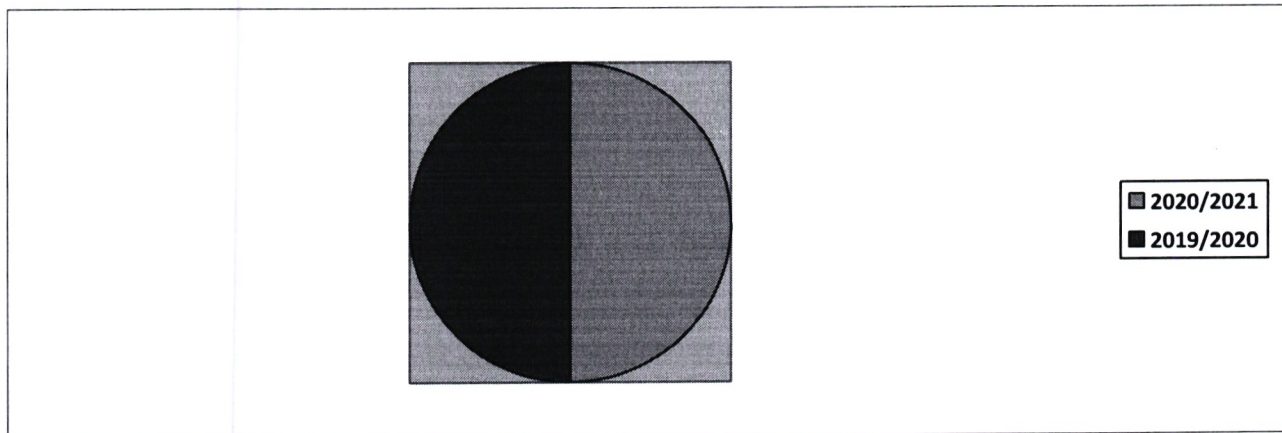
Comparison of payments against receipts



Statement of receipts and payments FY 2020/2021 against 2019/2020



Allocation



(b) Key achievements during the year 2020/2021



Fig.1.1: Tawa Police Station. Construction of Police Station



Fig.1.2: Nzeveni Secondary School. Construction of 1 Classroom

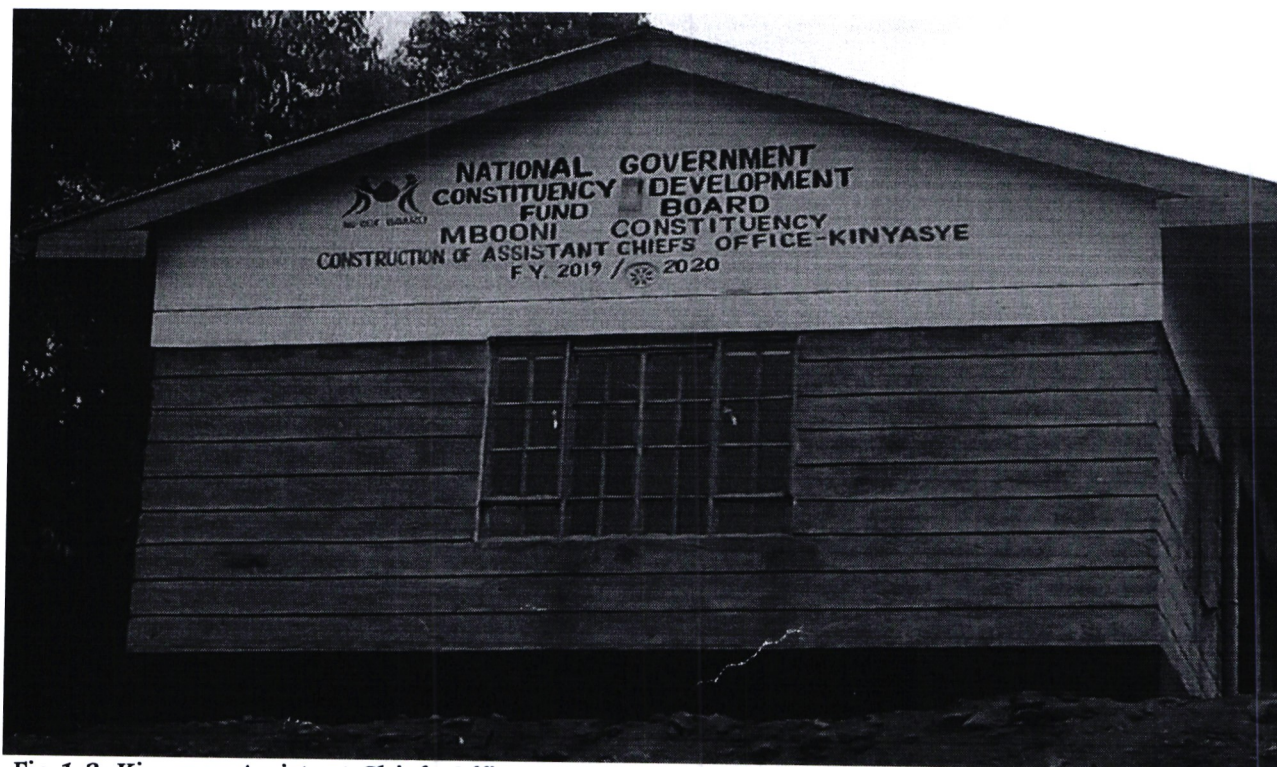


Fig.1.3: Kinyasye Assistant Chiefs Office. Construction of Assistant Chiefs Office

Mbooni Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

(c).Emerging issues related to the entity

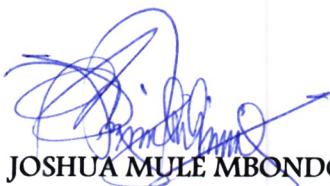
- i. Delayed disbursement of funds from the board.
- ii. Covid-19 Pandemic.

(d).Implementation Challenges

- i. Absence of committee meetings leading to slow project implementation process.
- ii. Delayed disbursements of funds from the NG-CDF Board.
- iii. Lack of commitment and capacities by the PMCs.
- iv. Lack of support and technical guidance by the line ministries.
- v. Failure by PMCs to follow financial and procurement guidelines.

Recommended way forward

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



JOSHUA MULE MBONDO

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *Mbooni Constituency 2018-2022* plan are:

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	<p>In the FY 2020/2021;</p> <p>Number of classrooms increased from 58 to 85.</p> <p>Number of dormitories increased from 8 to 9.</p> <p>Number of laboratories increased from 9 to 11.</p> <p>Number of dining halls increased from 1 to 2.</p> <p>Number of bursary beneficiaries increased from</p>

Mbooni Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

				3211 to 4305.
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	-number of usable physical infrastructure are build in chiefs offices, AP lines and police stations.	2 No. of assistant chief's offices that were on-going were completed. 1 No. chief's office that was on-going was completed. 1 No. of AP line that was on-going was completed. 1 No. of police station that was on-going was completed.
Environment	To provide water storage materials and practise natural environment conservation practices like re-forestation.	Increased water harvesting and environmental conservation.	Provision of water tanks.	Number of water tanks provided increased from 31 to 59.
Sports	To establish good playgrounds, provision of sports equipment and provision of trained coaches.	Increased talent nurturing and reduced crimes associated with the youth.	Number of youth joining football clubs.	Number of youth clubs benefiting from sports increased from 23 to 260 teams.
Emergency	To cater for unforeseen occurrences within the constituency.	Improved infrastructure and hygiene in the education and security sectors.	- number of usable physical infrastructure build in primary schools and security offices.	Number of usable physical infrastructure build in primary schools were 23 and 1 in the security sector.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- Mbooni NG-CDF has undertaken water harvesting through purchase and installation of water tanks in schools and ensuring fixing of gutters in buildings.
- Mbooni NG-CDF has been sensitizing youth/ community on the impact of drugs and environmental conservation matters during sponsored sporting activities.

Mbooni Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

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

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

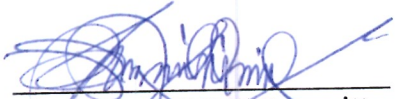
The Accounting Officer in charge of the NGCDF- Mbooni Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

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

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

Approval of the financial statements

The NGCDF- Mbooni Constituency financial statements were approved and signed by the Accounting Officer on 30th July, 2021.



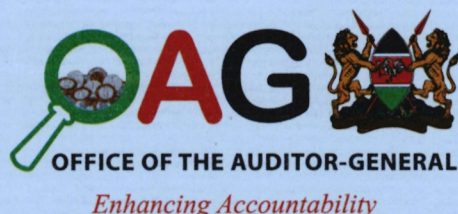
Chairman NGCDF Committee
Name: JOSHUA MULE MBONDO



Fund Account Manager
Name: PAUL KIMILU

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Mbooni Constituency set out on pages 15 to 67,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mbooni Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.219,701,705 and Kshs.162,568,004 respectively resulting to an underfunding of Kshs.57,133,701 (or 26%) of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling Kshs.219,701,705 and Kshs.162,730,002 respectively resulting to an under expenditure of Kshs.56,971,703 or 26 % of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Identification and Procurement of Borehole Drilling Project

The statement of receipts and payments as disclosed in Note 6 to the financial statements reflects transfers to other Government units of Kshs.81,371,600. The amount includes transfers to primary schools of Kshs.40,121,600 out of which Kshs.4,821,600 was a payment to National Water Harvesting and Storage Authority for drilling and equipping six (6) boreholes at Kyangondu, Kyuu, Kivani, Tututha, Kasyelia and Kivani Primary Schools. However, review of the project file revealed that the area Member of Parliament invited the National Water Harvesting and Storage Authority through a letter dated 8 June, 2020 and also signed a Memorandum of Understanding with the Authority on behalf of Fund on 24 June, 2020 for undertaking the project. Further, the project was also not in the list of projects identified during public participation exercise.

In the circumstances, the value for money spent on the project could not be confirmed

2. Delay in Completion of Projects

Review of Project Implementation Status report as at 30 June, 2021 indicated that the Management planned to implement one hundred and fourteen (114) projects at a cost of Kshs.148,811,672. Out of this, eighty-three (83) projects worth Kshs.77,963,000 were completed during the year whereas, thirty-one (31) projects worth Kshs.70,848,672 were on-going.

In the circumstances, it was not possible to confirm whether value for money was realized from funds allocated to ongoing and un-started projects worth Kshs.70,848,672.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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

Lack of Risk Management Policy and a Disaster Recovery Plan

The Fund Management had not put in place Risk Management Policy, strategies and risk register to mitigate against risk. It was, therefore, not clear how Management manages risk exposures. This is in contravention of the provisions of Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which outlines the role and responsibilities of Accounting Officers in respect to risk management. In addition, the Fund did not have in place a Disaster Recovery and Business Continuity Plan.

In the absence of Risk Management Policy and, a Disaster Recovery and Business Continuity Plan, the Fund lacks a blue print for identifying, preventing and mitigating against risks and disasters to ensure that its operations are not interrupted in case of unforeseen events.

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 controls, 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 abolish the Fund or to cease operations.

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

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

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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


05 September, 2022

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


VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,567,724	118,900,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	280	-
TOTAL RECEIPTS		162,568,004	118,900,876
PAYMENTS			
Compensation of employees	4	3,269,575	2,675,282
Use of goods and services	5	6,335,519	7,327,688
Transfers to Other Government Units	6	81,371,600	48,279,774
Other grants and transfers	7	70,584,052	47,860,040
Acquisition of Assets	8	-	-
Other Payments	9	1,169,257	9,169,257
TOTAL PAYMENTS		162,730,002	115,312,041
SURPLUS/(DEFICIT)		(161,998)	3,588,835

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2021 and signed by:


 Fund Account Manager

Name: PAUL KIMILU


 National Sub-County
 Accountant
 Name: JEREMIAH B.
 MURUMBA
 ICPAK M/No:20540


 Chairman NG-CDF Committee


Name: JOSHUA MULE
 MBONDO

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


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,782,824	12,944,822
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		12,782,824	12,944,822
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,782,824	12,944,822
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		12,782,824	12,944,822
REPRESENTED BY			
Fund balance b/fwd	13	12,944,822	9,355,987
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(161,998)	3,588,835
NET FINANCIAL POSITION		12,782,824	12,944,822

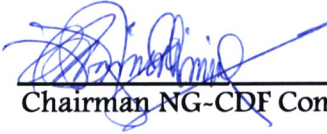
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2021 and signed by:



Fund Account Manager
Name: PAUL KIMILU



National Sub-County
Accountant
Name: JEREMIAH B.
MURUMBA
ICPAK M/NO:20540



Chairman NG-CDF Committee
Name: JOSHUA MULE
MBONDO

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


IX. STATEMENT OF CASHFLOW

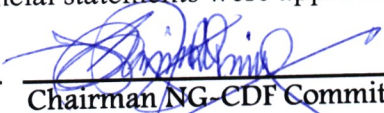
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,567,724	118,900,876
Other Receipts	3	280	-
Total receipts		162,568,004	118,900,876
Payments for operating activities			
Compensation of Employees	4	3,269,575	2,675,282
Use of goods and services	5	6,335,519	7,327,688
Transfers to Other Government Units	6	81,371,600	48,279,774
Other grants and transfers	7	70,584,052	47,860,040
Other Payments	9	1,169,257	9,169,257
Total payments		162,730,002	115,312,041
Total Receipts Less Total Payments		(161,998)	3,588,835
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		(161,998)	3,588,835
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(161,998)	3,588,835
Cash and cash equivalent at BEGINNING of the year	13	12,944,822	9,355,987
Cash and cash equivalent at END of the year	10A.	12,782,824	12,944,822

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2021 and signed by:


Fund Account Manager

Name: PAUL KIMILU


National Sub-County
Accountant
Name: JEREMIAH B.
MURUMBA
ICPAK M/No:20540


Chairman NG-CDF Committee

Name: JOSHUA MULE
MBONDO

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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference		% of Utilization	
	a	B	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	c=a+b	d	e=c-d	f=d/c %				
RECEIPTS												
	2020/2021				2020/2021	30/06/2021						
		Kshs		Kshs		Kshs		Kshs		Kshs		
Transfers from NGCDF Board	137,088,879	12,944,822	69,667,724		219,701,426	162,567,724	57,133,701	74%				
Proceeds from Sale of Assets	-	-	-	-	-	-	-					
Other Receipts	-	280	-	-	280	280	-	100%				
TOTALS	137,088,879	12,945,102	69,667,724		219,701,705	162,568,004	57,133,701	74%				
PAYMENTS												
Compensation of Employees	3,834,433	1,627,062	3,569,803		9,031,298	3,269,575	5,761,723	36%				
Use of goods and services	8,503,566	4,784,905	4,933,780		18,222,251	6,335,519	11,886,732	35%				
Transfers to Other Government Units	68,004,000	121,912	31,800,000		99,925,912	81,371,600	18,554,312	81%				
Other grants and transfers	55,577,623	3,435,733	23,694,884		82,708,240	70,584,052	12,124,188	85%				
Acquisition of Assets	-	924,984	4,500,000		5,424,984	-	5,424,984					
Other Payments	1,169,257	2,050,227	1,169,257		4,388,741	1,169,257	3,219,484	27%				
Funds pending approval**	-	280	-	-	280	-	280	100%				
TOTALS	137,088,879	12,945,102	69,667,724		219,701,705	162,730,002	56,971,703	74%				

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



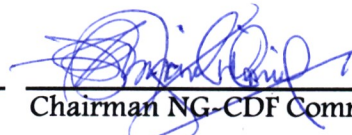
Mbooni Constituency
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- (a) In summary statement of appropriation, there is AIA of Kshs. 280 awaiting approval for expenditure by the board.
- (b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- i. On receipts, transfers from the NG-CDF Board 74%, is due to delayed disbursement of funds from the board.
 - ii. On compensation of employees 36%, was due to delayed disbursement from the board.
 - iii. On the use of goods and services 35%, was due to delayed disbursement from the board.
 - iv. On transfer to other government units 81%, was due to delayed disbursement from the board.
 - v. On other grants and transfers 85%, was due to delayed disbursement from the board.
 - vi. On acquisition of assets 0%, was due to delayed disbursement from the board.
 - vii. On other payments 27%, was due to delayed disbursement from the board.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined does not agree with the amount reported in the statement of receipts and payments. The difference is the bank balance of Ksh.12,782,824 as at 30 June 2021. This results from delayed disbursement from the board affecting the absorption rate at the end of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	56,971,703
Less undisbursed funds receivable from the Board as at 30 th June 2021	44,188,879
	12,782,824
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	12,782,824

The NGCDF-MBOONI Constituency financial statements were approved on 30th July, 2021 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: PAUL KIMILU	Name: JEREMIAH B.MURUMBA ICPAK M/No: 20540	Name: JOSHUA MULE MBONDO

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

**XI. BUDGET EXECUTION BY SECTORS AND PROJECTS
BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c=(a+b)	Actual on comparable basis(d)	Budget utilization difference e=(c-d)	% Of Utilisation f = (d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021						
		Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of Employees	3,834,433	418,288	3,569,803	7,822,524	3,269,575	4,552,949	42%
1.2 Use of Goods and Services	3,190,900	718,971	2,472,260	6,382,131	1,425,019	4,957,112	22%
1.3 Committee Allowances	1,200,000	80,774	200,000	1,480,774	1,395,000	85,774	94%
Total	8,225,333	1,218,033	6,242,063	15,685,429	6,089,594	9,595,835	39%
2.0 Monitoring and Evaluation							
2.1 Capacity Building	1,512,666	1,810,755	1,521,032	4,844,453	755,000	4,089,453	16%
2.2 Committee Allowances	1,300,000	1,128,000	300,000	2,728,000	2,715,500	12,500	100%
2.3 Use of Goods and Services	1,300,000	2,255,178	440,488	3,995,666	45,000	3,950,666	1%
Total	4,112,666	5,193,933	2,261,520	11,568,119	3,515,500	8,052,619	30%
3.0 Emergency							
3.1 Primary Schools	6,892,207	207,959	-	7,100,166	6,892,207	207,959	97%
3.2 Secondary Schools	-	-	-	-	-	-	-
3.3 Tertiary Institutions	-	-	-	-	-	-	-
3.4 Security Projects	300,000	-	-	300,000	300,000	-	100%
3.5 Unutilised	-	-	-	-	-	-	-
Sub-Total	7,192,207	207,959	-	7,400,166	7,192,207	207,959	97%

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

4.0 Bursary and Social Security Programme													
4.1 Bursary Secondary Schools	19,000,000	1,613,773	6,269,684	26,883,457	23,588,784	3,294,673							88%
4.2 Bursary Tertiary Schools	15,372,220	1,614,000	7,000,000	23,986,220	21,232,861	2,753,359							89%
4.3 Social Security	-	-	-	-	-	-							-
4.4 Special Needs	-	-	-	-	-	-							-
Total	34,372,220	3,227,773	13,269,684	50,869,677	44,821,645	6,048,032							88%
5.0 Sports													
5.1 Constituency Sports Tournament	2,433,197	1	2,390,200	4,823,398	2,390,200	2,433,198							50%
Total	2,433,197	1	2,390,200	4,823,398	2,390,200	2,433,198							50%
6.0 Environment													
Mukuku Primary school(Kalawa)	85,000	-	-	85,000	-	85,000							-
Mavitini Primary school	85,000	-	-	85,000	-	85,000							-
Kandulyu Primary School	85,000	-	-	85,000	-	85,000							-
Maviani Primary School	85,000	-	-	85,000	-	85,000							-
Thwake Primary School (Kalawa)	85,000	-	-	85,000	-	85,000							-
Ndauni Primary School	85,000	-	-	85,000	-	85,000							-
Kyanguyu Primary School	85,000	-	-	85,000	-	85,000							-
Kalawa Primary School	85,000	-	-	85,000	-	85,000							-
Miangeni Primary School	85,000	-	-	85,000	-	85,000							-
Mukelenzu Primary School	85,000	-	-	85,000	-	85,000							-
Mutini Primary School	85,000	-	-	85,000	-	85,000							-
Ufuneni Primary School	85,000	-	-	85,000	-	85,000							-
Kyunyuy Primary School	85,000	-	-	85,000	-	85,000							-
Kavuvoni Primary School	85,000	-	-	85,000	-	85,000							-
Kusyokithoi Primary School	85,000	-	-	85,000	-	85,000							-

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

Syathani Primary School	85,000	-	-	85,000	-	85,000	-
Kyandote Primary School	85,000	-	-	85,000	-	85,000	-
AIC Utangwa Girls Secondary School	85,000	-	-	85,000	-	85,000	-
Kilyungi Secondary School	85,000	-	-	85,000	-	85,000	-
Ndueni Primary School	85,000	-	-	85,000	-	85,000	-
Yambae Primary School	85,000	-	-	85,000	-	85,000	-
Ukala Primary School	85,000	-	-	85,000	-	85,000	-
Kakima Primary School	85,000	-	-	85,000	-	85,000	-
Nthangathini Primary School	85,000	-	-	85,000	-	85,000	-
Kathokani Primary School	85,000	-	-	85,000	-	85,000	-
Kyanguma Primary School	85,000	-	-	85,000	-	85,000	-
ABC Thwake Primary School (Tulimani)	85,000	-	-	85,000	-	85,000	-
Kango Primary School	85,000	-	-	85,000	-	85,000	-
Mbooni NG-CDF Office	-	-	170,000	170,000	-	170,000	-
Mbooni East Deputy County Commissioner's residence	-	-	85,000	85,000	-	85,000	-
Mukuku Primary School(Kako)	-	-	85,000	85,000	85,000	-	100%
Kaseveni Primary School	-	-	85,000	85,000	85,000	-	100%
Kitongu Primary School	-	-	85,000	85,000	85,000	-	100%
Mbimbini Primary School	-	-	85,000	85,000	85,000	-	100%
Iviani Primary School	-	-	85,000	85,000	85,000	-	100%
Kyome Primary School (Kisau)	-	-	85,000	85,000	85,000	-	100%
Kyala Primary School	-	-	85,000	85,000	85,000	-	100%
Ngiluni Primary School (Kiteta)	-	-	85,000	85,000	85,000	-	100%
Mutulua Nguu Primary	-	-	85,000	85,000	85,000	-	100%

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

School											
Mukaatini Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Kisesini Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Mweleli Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Muukuni Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Kathongo Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Ititu Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Kitoto Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Mbavani Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Wanzauni Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Kyamithenge Primary school	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Wambuli Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Mavindu Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Uvaani Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Utumoni Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Uma Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Nzueni Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Muuaa Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Kyanzuki Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Utangwa HGM Primary School	-	85,000	85,000	85,000	85,000	85,000	-	85,000	85,000	-	100%
Total	2,380,000	2,635,000	5,015,000	2,635,000	2,380,000	2,380,000	2,635,000	5,015,000	2,380,000	2,635,000	47%
7.0 Primary School Projects											
Kyang'onde Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	-
Nthunthini Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	100%
Kaseveni Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	-
Uviluni Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	100%
Kitongu Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	100%
Malatani Primary School	900,000	-	900,000	-	900,000	-	-	900,000	-	900,000	100%

**Mbooni Constituency
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Kathamba Ngii Primary School	900,000	-	-	900,000	900,000	-	100%
Mililuni Primary School	1,200,000	-	-	1,200,000	1,200,000	-	100%
Kyala Primary School	900,000	-	-	900,000	-	900,000	-
Yangua Primary School	900,000	-	-	900,000	900,000	-	100%
Syembe Primary School	900,000	-	-	900,000	900,000	-	100%
Nthaani Primary School(Kithungo)	1,400,000	-	-	1,400,000	1,400,000	-	100%
Kavumbu Primary School	2,000,000	-	-	2,000,000	2,000,000	-	100%
Utangwa AIC Primary School	1,100,000	-	-	1,100,000	1,100,000	-	100%
Kyanzuki Primary School	900,000	-	-	900,000	900,000	-	100%
Kusyongali Primary School	900,000	-	-	900,000	900,000	-	100%
Mutula Nguu Primary School	900,000	-	-	900,000	-	900,000	-
Muvaa Primary School	900,000	-	-	900,000	-	900,000	-
Ithemboni Girls Primary School	900,000	-	-	900,000	900,000	-	100%
Syiluni Primary School	950,000	-	-	950,000	950,000	-	100%
Kinyee Primary School	900,000	-	-	900,000	900,000	-	100%
Nthaani Primary School (Tulimani)	900,000	-	-	900,000	900,000	-	100%
Malaa Primary School	900,000	-	-	900,000	900,000	-	100%
Kyamithenge Primary School	900,000	-	-	900,000	-	900,000	-
Ivuuka Primary School	900,000	-	-	900,000	-	900,000	-
Kyang'onde Primary School	2,009,000	-	-	2,009,000	803,600	1,205,400	40%
Kasyelia Primary School	2,009,000	-	-	2,009,000	803,600	1,205,400	40%
Kivani Primary School	2,009,000	-	-	2,009,000	803,600	1,205,400	40%
Kinze Primary School	2,009,000	-	-	2,009,000	803,600	1,205,400	40%
Kyuu Primary School	2,009,000	-	-	2,009,000	803,600	1,205,400	40%

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Tututha Primary School	2,009,000	~	~	2,009,000	803,600	1,205,400	40%
Tulimani Primary School	~	~	850,000	850,000	850,000	~	100%
Kitondo Primary School	~	~	850,000	850,000	850,000	~	100%
Nгаа Primary School	~	~	900,000	900,000	900,000	~	100%
Kiithini Primary School	~	~	900,000	900,000	900,000	~	100%
Kyamuata Primary School	~	~	900,000	900,000	900,000	~	100%
Kyome Primary School (Kiteta)	~	~	900,000	900,000	900,000	~	100%
Kavumbu Primary School	~	~	50,000	50,000	50,000	~	100%
Kyang'onde Primary School	~	~	800,000	800,000	800,000	~	100%
Kathemboni Primary School	~	~	900,000	900,000	900,000	~	100%
Mwentyeani Primary School	~	~	900,000	900,000	900,000	~	100%
Mituvu Primary School	~	~	900,000	900,000	900,000	~	100%
Katuma Primary School	~	~	900,000	900,000	900,000	~	100%
Syokilati Primary School	~	~	900,000	900,000	900,000	~	100%
King'aathuni Primary School	~	~	900,000	900,000	900,000	~	100%
Tulya Primary School	~	~	900,000	900,000	900,000	~	100%
Nduluku Primary School	~	~	900,000	900,000	900,000	~	100%
Kithungo Primary School	~	~	900,000	900,000	900,000	~	100%
Ngiluni Primary School (Kalawa)	~	~	900,000	900,000	900,000	~	100%
Musunguu Primary School	~	~	900,000	900,000	900,000	~	100%
Utwiini Primary School	~	~	900,000	900,000	900,000	~	100%
Total	36,704,000	~	16,950,000	53,654,000	40,121,600	13,532,400	75%
8.0 Secondary School Projects							
Kyang'onde Secondary School	4,900,000	~	~	4,900,000	4,900,000	~	100%
Chemchemi Secondary School	3,000,000	~	~	3,000,000	3,000,000	~	100%

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Kalawa Boys Secondary School	3,000,000	-	-	3,000,000	3,000,000	-	100%
Ngaanwa Secondary School	3,000,000	-	-	3,000,000	3,000,000	-	100%
ST. Barnabas Thwake Secondary School	3,000,000	-	-	3,000,000	3,000,000	-	100%
Songeni Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	-
Kiteta Boys Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Syathani Secondary School	3,500,000	-	-	3,500,000	3,500,000	-	100%
Kithungo Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	-
Kyuu Secondary School	3,000,000	-	-	3,000,000	3,000,000	-	100%
Mbooni AIC Secondary School	950,000	-	-	950,000	950,000	-	-
SNR. Chief Munguti Secondary School	950,000	-	-	950,000	950,000	-	-
Uvaani Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
ABC Kiatineni Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Kwaiti Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	-
Chemchemi Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Itetani Boys Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
ST. Barnabas Thwake Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Uvaani Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Nzeveni Secondary School	-	-	850,000	850,000	850,000	-	100%
Kyuu Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Kalawa Boys Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Nganwa Secondary School	-	-	1,000,000	1,000,000	1,000,000	-	100%
Total	31,300,000	-	7,850,000	39,150,000	34,250,000	4,900,000	87%

**Mbooni Constituency
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9.0 Tertiary institutions projects										
Dr. Mbiti Wambuli Technical and Vocational College	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	100%	
KMTC-Mbooni	-	121,912	4,000,000	4,121,912	4,000,000	4,121,912	121,912		97%	
Total	-	121,912	7,000,000	7,121,912	7,000,000	7,121,912	121,912		98%	
10.0 Security Projects										
Tawa Police Station	4,000,000	-	-	4,000,000	4,000,000	4,000,000	-	-	100%	
Kinyaasye Assistant Chiefs Office	1,200,000	-	-	1,200,000	1,200,000	1,200,000	-	-	100%	
Mataa Assistant Chiefs Office	1,200,000	-	-	1,200,000	1,200,000	1,200,000	-	-	100%	
Kyuu Chiefs Office	300,000	-	-	300,000	300,000	300,000	300,000	-	-	
Yandue Chiefs Office	2,000,000	-	-	2,000,000	2,000,000	2,000,000	-	-	100%	
National Sub-County Accountant Office	500,000	-	-	500,000	500,000	500,000	500,000	-	-	
Mataa Assistant Chiefs Office	-	-	800,000	800,000	800,000	800,000	-	-	100%	
Tawa Police Station	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	100%	
Itetani AP Line	-	-	1,500,000	1,500,000	1,500,000	1,500,000	-	-	100%	
Kinyaasye Assistant Chiefs Office	-	-	800,000	800,000	800,000	800,000	-	-	100%	
Yandue Chiefs Office	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	100%	
Kalawa Chiefs Office	-	-	300,000	300,000	300,000	300,000	-	-	100%	
Total	9,200,000	-	5,400,000	14,600,000	13,800,000	14,600,000	800,000		95%	
11.0 Acquisition of Assets										
NG-CDF Office Furniture	-	922,984	-	922,984	-	922,984	-	922,984	-	
NG-CDF Office	-	2,000	4,500,000	4,502,000	-	4,502,000	-	4,502,000	-	
Sub-Total	-	924,984	4,500,000	5,424,984	-	5,424,984	-	5,424,984	-	
12.0 Other Payments										

**Mbooni Constituency
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Kalawa Social Hall Constituency Innovation Hub	1,169,257	-	-	1,169,257	-	1,169,257	1,169,257	-	1,169,257	
Kikima Constituency Innovation Hub	-	-	1,169,257	1,169,257	1,169,257	1,169,257	1,169,257	-	-	100%
Wanzauni Chiefs Office Social Hall	-	1,000,227	-	1,000,227	-	1,000,227	1,000,227	-	1,000,227	-
Kitundu Chiefs Office Social Hall	-	1,000,000	-	1,000,000	-	1,000,000	1,000,000	-	1,000,000	-
Strategic Plan	-	50,000	-	50,000	-	50,000	50,000	-	50,000	-
Total	1,169,257	2,050,227	1,169,257	4,388,741	1,169,257	1,169,257	3,219,484	1,169,257	3,219,484	27%
13.0 Unallocated fund										
Unapproved projects	-	-	-	-	-	-	-	-	-	-
AIA	-	-	-	-	-	-	-	-	-	-
PMC savings	-	280	-	280	-	280	280	-	280	0%
Total	-	280	-	280	-	280	280	-	280	0%
GRAND TOTAL	137,088,879	12,945,102	69,667,724	219,701,705	162,730,002	56,971,703	162,730,002	56,971,703	74%	

(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)

**Mbooni Constituency
National Government Constituencies Development Fund (NGCDF)
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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-MBOONI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

Mbooni Constituency

National Government Constituencies Development Fund (NGCDF)

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8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

14. Errors

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

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

15. Related Party Transactions

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO	AIE NO. B 041095		50,900,876
AIE NO	AIE NO. B 041141		4,000,000
AIE NO	AIE NO. B 041321		18,000,000
AIE NO	AIE NO. B 047740		5,000,000
AIE NO	AIE NO. B 047979		6,000,000
AIE NO	AIE NO. B 049386		14,000,000
AIE NO	AIE NO. B 104411		21,000,000
AIE NO	AIE NO. B 104555	300,000	
AIE NO	AIE NO. B 104706	24,000,000	
AIE NO	AIE NO. A 823686	45,367,724	
AIE NO	AIE NO. B 124616	9,000,000	
AIE NO	AIE NO. B 119575	10,000,000	
AIE NO	AIE NO. B 119967	13,000,000	
AIE NO	AIE NO. B 128208	6,900,000	
AIE NO	AIE NO. B 129170	6,000,000	
AIE NO	AIE NO. B 132264	6,000,000	
AIE NO	AIE NO. B 138932	13,000,000	
AIE NO	AIE NO. B 126225	7,000,000	
AIE NO	AIE NO. B 105020	10,000,000	
AIE NO	AIE NO. B 140663	12,000,000	
TOTAL		162,567,724	118,900,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	280	-
Other Receipts Not Classified Elsewhere	-	-
Total	280	-

The unutilized funds are from Kilungu Primary school being the balance from the PMC balance banked in the Mbooni NG CDF account.

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,227,180	1,912,482
Personal allowances paid as part of salary		652,700
House allowance	297,300	
Transport allowance	348,000	
Leave allowance	32,000	
Gratuity-contractual employees	355,495	
Employer Contributions Compulsory national social security schemes	9,600	110,100
TOTAL	3,269,575	2,675,282

Explanatory Notes

There were errors in the tabulation for basic staff salaries, leave allowance and employer contribution to national social security schemes which were then amended. Refer to appendix 1 as attached.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	0	679
Electricity	4,420	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	9,450	72,000
Domestic travel and subsistence	450,000	1,347,800
Printing, advertising and information supplies & services	0	0
Rentals of produced assets		-
Training expenses	755,000	0
Hospitality supplies and services	350,000	274,000
Other committee expenses	96,500	0
Committee allowance	4,014,000	3,203,750
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	183,890	483,690
Fuel , oil & lubricants	200,000	200,000
Other operating expenses	0	0
Bank service commission and charges	38,300	12,541
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	233,959	1,733,228
Routine maintenance- other assets		0
TOTAL	6,335,519	7,327,688

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	40,121,600	41,179,774
Transfers to secondary schools (see attached list)	34,250,000	7,100,000
Transfers to tertiary institutions (see attached list)	7,000,000	-
TOTAL	81,371,600	48,279,774

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	23,588,784	18,720,491
Bursary – tertiary institutions (see attached list)	21,232,861	14,765,491
Bursary – special schools (see attached list)	-	495,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	13,800,000	4,500,000
Sports projects (see attached list)	2,390,200	2,180,817
Environment projects (see attached list)	2,380,000	-
Emergency projects (see attached list)	7,192,207	7,198,241
Total	70,584,052	47,860,040

Explanatory notes

It is crucial to note that the approved budget code-list had no provision for special schools bursary and therefore the management combined the bursary to special schools with that of the secondary schools of Kshs 620,000 and Kshs 22,968,784 respectively totalling to Kshs 23, 588,784.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Description	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
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	-	-

9. OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Social Halls	-	8,000,000
ICT Hub	1,169,257	1,169,257
Total	1,169,257	9,169,257

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021 Kshs	2019-2020 Kshs
<i>EQUITY BANK, WOTE BRANCH</i>	12,782,824	12,944,822
Total	12,782,824	12,944,822
10B: CASH IN HAND		
Location 1	~	~
Location 2	~	~
Location 3	~	~
Other Locations (<i>specify</i>)	~	~
Total	~	~
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	~	~
Retention held during the year (B)	~	~
Retention paid during the Year (C)	~	~
Closing Retention as at 30 th June D= A+B-C	~	~

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	~	~
Gratuity held during the year (B)	~	~
Gratuity paid during the Year (C)	~	~
Closing Gratuity as at 30 th June D= A+B-C	~	~

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	12,944,822	9,355,987
Cash in hand	-	-
Imprest	-	-
Total	12,944,822	9,355,987

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	1,596,265	1,261,335
Others (<i>specify</i>)	-	-
Total	1,596,265	1,261,335

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	5,761,722	3,988,091
Use of goods and services	11,886,732	10,927,458
Amounts due to other Government entities (see attached list)	18,554,312	27,121,912
Amounts due to other grants and other transfers (see attached list)	12,124,189	30,830,617
Acquisition of assets	5,424,984	5,424,984
Others (<i>specify</i>)	3,219,484	4,019,484
Funds pending approval	280	300,000
Total	56,971,703	82,612,826

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	49,039,813	46,636,018
	49,039,813	46,636,018

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Betty Nzilani Mutua	Office Administrator	05/01/2014	115,990	Provision for gratuity
2. Dinah Mwende Sammy	Accounts Assistant	01/09/2019	170,953	Provision for gratuity
3. Jackson Kyalo David	ICT/Records Management Officer	01/05/2018	281,957	Provision for gratuity
4. Patrick King'oo Musyoka	Driver	01/05/2018	247,789	Provision for gratuity
5. Samuel Wasua Mwangosi	Security Officer	01/05/2018	180,538	Provision for gratuity
6. Jackson Kalii Musoo	Security Officer	01/05/2018	180,538	Provision for gratuity
7. Tabitha Ngula	Office Cleaner	01/05/2018	167,208	Provision for gratuity
8. Benjamin Mutua Mulata	Clerk of Works	01/09/2019	209,665	Provision for gratuity
9. Joseph Musembi	Accounts Assistant (Resigned)	01/05/2018	41,627	Provision for gratuity
Sub-Total			1,596,265	
Grand Total			1,596,265	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2020/21	2019/20	
Compensation of employees		5,761,722	3,988,091	
Use of goods & services		11,886,732	10,927,458	
Amounts due to other Government entities				
Primary Schools				
Ivuvuka Primary School		900,000		
Kaseveni Primary School		900,000		
Kasyelia Primary School		1,205,400		
Kathemboni Primary School			900,000	
Katuma Primary School			900,000	
Kavumbu Primary School			50,000	
King'aathuni Primary School			900,000	
Kinze Primary School		1,205,400		
Kithungo Primary School			900,000	
Kitithini Primary School			900,000	
Kitondo Primary School			850,000	

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Kivani Primary School		1,205,400		
Kyala Primary School		900,000		
Kyamithenge Primary School		900,000		
Kyamuata Primary School			900,000	
Kyang'onde Primary School		2,105,400	800,000	
Kyome Primary School (Kiteta)			900,000	
Kyuu Primary School		1,205,400		
Mituvu Primary School			900,000	
Musunguu Primary School			900,000	
Mutula Nguu Primary School		900,000		
Muvaa Primary School		900,000		
Mwenyeani Primary School			900,000	
Nduluku Primary School			900,000	
Ngaa Primary School			900,000	
Ngiluni Primary School (Kalawa)			900,000	
Syokilati Primary School			900,000	
Tulimani Primary School			850,000	

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Tulya Primary School			900,000	
Tututha Primary School		1,205,400		
Utwiini Primary School			900,000	
Sub-Total		13,532,400	16,950,000	
Secondary Schools				
Chemchemi Secondary School			1,000,000	
Itetani Boys Secondary School			1,000,000	
Kalawa Boys Secondary School			1,000,000	
Kithungo Secondary School		1,000,000		
Kwaiithi Secondary School		1,000,000		
Kyuu Secondary School			1,000,000	
Mbooni AIC Secondary School		950,000		
Nganwa Secondary School			1,000,000	
Nzeveni Secondary School			850,000	
SNR. Chief Munguti Secondary School		950,000		
Songeni Secondary School		1,000,000		
ST. Barnabas Thwake Secondary School			1,000,000	

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Uvaani Secondary School				1,000,000	
Sub-Total		4,900,000		7,850,000	
Tertiary Institutions					
Dr. Mbiti Wambuli Technical and Vocational College				3,000,000	
KMTC-Mbooni		121,912		4,121,912	
Sub Total		121,912		7,121,912	
Amounts due to other grants and other transfers					
Security					
Itetani AP Line				1,500,000	
Kinyaaye Assistant Chiefs Office				800,000	
Kyuu Chiefs Office		300,000			
Mataa Assistant Chiefs Office				800,000	
National Sub-County Accountant Office		500,000			
Tawa Police Station				1,000,000	
Yandue Chiefs Office				1,000,000	
Sub-Total		800,000		5,100,000	
Bursary					

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Bursary Secondary Schools		3,294,673	7,883,457
Bursary Tertiary Schools		2,753,359	8,614,000
Sub-Total		6,048,032	16,497,457
Sports		2,433,198	2,390,201
Emergency		207,959	207,959
Environment Projects			
ABC Thwake Primary School (Tulimani)		85,000	
AIC Utangwa Girls Secondary School		85,000	
Ititu Primary School			85,000
Iviani Primary School			85,000
Kakima Primary School		85,000	
Kalawa Primary School		85,000	
Kandulyu Primary School		85,000	
Kango Primary School		85,000	
Kaseveni Primary School			85,000
Kathokani Primary School		85,000	
Kathongo Primary School			85,000

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Kavuvoni Primary School			85,000		
Kilyungi Secondary School			85,000		
Kisesini Primary School				85,000	
Kitongu Primary School				85,000	
Kitoto Primary School				85,000	
Kusyokithoi Primary School			85,000		
Kyala Primary School				85,000	
Kyamithenge Primary school				85,000	
Kyandote Primary School			85,000		
Kyanguma Primary School			85,000		
Kyanguyu Primary School			85,000		
Kyanzuki Primary School				85,000	
Kyome Primary School (Kisau)				85,000	
Kyunyuy Primary School			85,000		
Maviani Primary School			85,000		
Mavindu Primary School					85,000
Mavititini Primary school					85,000

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			85,000		
Mbavani Primary School			85,000		
Mbimbini Primary School			85,000		
Mbooni East Deputy County Commissioner's residence		85,000	85,000		
Mbooni NG-CDF Office		170,000	170,000		
Miangeni Primary School		85,000			
Mukaatini Primary School			85,000		
Mukelenzu Primary School		85,000			
Mukuku Primary School(Kako)			85,000		
Mukuku Primary school(Kalawa)		85,000			
Mutini Primary School		85,000			
Mutula Nguu Primary School			85,000		
Muukuni Primary School			85,000		
Muvaa Primary School			85,000		
Mweleli Primary School			85,000		
Ndauni Primary School		85,000			
Ndueni Primary School		85,000			

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Ngiluni Primary School (Kiteta)			85,000	
Nthangathini Primary School	85,000			
Nzueni Primary School		85,000		
Syathani Primary School	85,000			
Thwake Primary School (Kalawa)	85,000			
Ukala Primary School	85,000			
Uma Primary School			85,000	
Utangwa HGM Primary School			85,000	
Utumoni Primary School			85,000	
Utuneni Primary School	85,000			
Uvaani Primary School			85,000	
Wambuli Primary School			85,000	
Wanzauni Primary School			85,000	
Yambae Primary School	85,000			
Sub-Total	2,635,000		2,635,000	
Acquisition of assets				
NG-CDF Office Furniture	922,984		922,984	

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NG-CDF Office				
Sub-Total		4,502,000	4,502,000	
Others (specify)				
Kalawa Social Hall Constituency Innovation Hub		1,169,257		
Kikima Constituency Innovation Hub			1,169,257	
Kitundu Chiefs Office Social Hall		1,000,000	1,000,000	
Strategic Plan		50,000	50,000	
Wanzauni Chiefs Office Social Hall		1,000,227	1,000,227	
Sub-Total		3,219,484	3,219,484	
Funds pending approval		280	300,280	
Grand Total		56,971,703	82,612,826	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	13,122,327			13,122,327
Transport equipment	-			-
Office equipment, furniture and fittings	685,337			685,337
ICT Equipment, Software and Other ICT Assets	386,800			386,800
Other Machinery and Equipment	22,238,000			22,238,000
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	36,432,464			36,432,464

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kaseveni Primary School	KCB	1139102028	544	-
Utuneni Primary School	KCB	1274832128	5,625	-
Musunguu Primary School	KCB	1274860741	42,506	-
Nthaani Primary School(Tulimani)	KCB	1274948045	901,049	-
Kiliku Primary School	KCB	1184027404	4,835	-
Muthwani Primary School	KCB	1274939585	24,083	-
Kitithini Primary School	KCB	1208266071	15,375	-
Mutitu SDA Primary School	KCB	1275084176	316	-
Mbooni County Primary School	KCB	1233276131	402	-
Kinyee Primary School	KCB	1274963990	900,019	-
Kilenge Primary School	KCB	1207318256	934	-
Munyuuka Primary School	KCB	1183891288	919	-
Kamutonye Primary School	KCB	1110592256	343,977	-
Mukimwani Secondary School	KCB	1274779693	448,790	-
Tawa Mixed SecondarySchool	KCB	1205470433	6,905	-
Mutini Primary School	KCB	1183978359	10,000	-
Kyanguswi Primary School	KCB	1171692269	5,688	-
Kwaithi Primary School	KCB	1274969441	3,609	-
Kinyuani Primary School	KCB	1274953839	11,842	-
Musau Imale Primary School	KCB	1274772907	740	-
Mulooni Secondary School	KCB	1274952484	19,861	-
Kyamithenge Secondary School	KCB	1274950252	3,939	-
Wanzauni Chiefs Office S.H	KCB	1256375470	1,484,779	-
Kyamunya Primary School	KCB	1274951038	743	-
Yatwa Primary School	KCB	1240125771	20,502	-
Kyai Primary School	KCB	1274961203	245	-
Mukasi Primary School	KCB	1154970698	1,480	-
Ithemboni Boys Primary School	KCB	1274945518	10,609	-
Mary Gorreti Primary School	KCB	1256123218	13,032	-
Imandini Primary School	KCB	1130685225	4,223	-
Kaliani Primary School	KCB	1274963222	316,369	-
Utangwa AIC Primary School	KCB	1274962250	769	-
Nthaani Primary School(Kitundu)	KCB	1274949424	1,463,735	-
Woyani Primary School	KCB	1274970741	26,263	-
Kaseki Primary School	KCB	1207340405	1,139	-

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Muvuti Primary School	KCB	1233633724	11,015	-
Syathani Secondary School	KCB	1274955114	1,993,495	-
Utangwa Secondary School	KCB	1233303465	1,589	-
Kitundu Chiefs OfficeS.H	KCB	1255823526	77,350	-
Uvaani Secondary School	KCB	1158627432	1,020,820	-
Dr. Mbiti Wambuli Technical & Vocational Training College	KCB	1280228830	907,950	-
Itetani AP Line	KCB	1280169672	374	-
Yandue Chiefs Office	KCB	1280036133	978,915	-
Tulimani Primary School	KCB	1280257059	903	-
Itetani Boys Secondary School	KCB	1280256591	1,000,000	-
Nzeveni Secondary School	KCB	1167646746	8,772	-
Kyuu Secondary School	KCB	1280032170	489,395	-
Kathemboni Primary School	KCB	1280416386	313,849	-
Mwenyeani Primary School	KCB	1233978721	479,583	-
Katuma Primary School	KCB	1280256834	8,664	-
Kithungo Primary School	KCB	1280246316	21,281	-
Utwiini Primary School	KCB	1153155958	44,715	-
Kinyaasye Assistant Chiefs Office	KCB	1280170123	90,701	-
Mataa Assistant Chiefs Office	KCB	1280166436	529,275	-
Tulya Primary School	KCB	1170821456	307,750	-
Kyome Primary School (Kiteta)	KCB	1226552021	264,802	-
Tawa Police Station	KCB	1280084847	1,938,195	-
Kyala Primary School	KCB	1172504946	530	-
Ngiluni Primary School (Kiteta)	KCB	1152165062	18,970	-
Mutula Nguu Primary School	KCB	1282761471	360	-
Mukaatini Primary School	KCB	1250492777	1,684	-
Kisesini Primary School	KCB	1171002998	690	-
Wanzauni Primary School	KCB	1233857622	307,070	-
Kyamithenge Primary School	KCB	1178438996	684	-
Wambuli Primary School	KCB	1171472455	14,914	-
Mavindu Primary School	KCB	1250465605	1,750	-
Uvaani Primary School	KCB	1251331750	302,728	-
Utumoni Primary School	KCB	1280257288	34	-
Uma Primary School	KCB	1251214835	475	-
Nzueni Primary School	KCB	1256905623	3,328	-
Muvaa Primary School	KCB	1280536314	975	-
Kyanzuki Primary School	KCB	1280536632	900,849	-
Utangwa HGM Primary School	KCB	1280032421	629	-

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Musoa Primary School	KCB	1256300438	322,849	-
Kusyongali Primary School	KCB	1286961742	900,000	-
Kiatineni Primary School	KCB	1250761816	340,530	-
Kithangaini Primary School	KCB	1183891695	293,816	-
Kikiini Primary School	KCB	1286961785	300,000	-
Nduni Primary School	KCB	1286985269	300,000	-
Kiteta Boys Secondary School	KCB	1170670245	1,000,900	-
Katikomu Primary School	KCB	1166990648	508,079	-
Malaa Primary School	KCB	1259531260	900,659	-
Syumbe Primary School	KCB	1233551868	900,300	-
Syluni Primary School	KCB	1172554315	950,850	-
Yangua Primary School	KCB	1286931991	900,000	-
ABC Kiatineni Secondary School	KCB	1286835976	1,000,000	-
Muaani Primary School	Equity	0670279871992	1,018	-
Kathongo Primary School	Equity	0670263654218	829	-
Kasooni Primary School	Equity	0670279883332	115	-
Kalawa Primary School	Equity	0670279881941	220	-
Miau Primary School	Equity	0670277735646	19,455	-
Kilungu Primary School	Equity	0670271869098	1,220	-
King'aathuni Primary School	Equity	0670269066625	8,498	-
Kimandi Primary School	Equity	0670264386051	10,349	-
DCC Residence Mbooni East	Equity	0670279885596	1	-
Kusyokithoi Primary School	Equity	0670264263384	302,750	-
Kyamuata Primary School	Equity	0670276211187	585	-
Kathulumbi Primary School	Equity	0670279887221	3,108	-
Mililuni Primary School	Equity	0670269064876	1,237,855	-
Kinze Primary School	Equity	0670262725289	11,340	-
Kyanguyu Primary School	Equity	0670264495461	15,330	-
Mbukoni Primary School	Equity	0670262564878	1,455	-
Kyang'onde Secondary School	Equity	0670279880110	2,908,855	-
Wambiti Primary School	Equity	0670269142384	2,300	-
Kandulyu Primary School	Equity	0670164218411	9,588	-
Itulu Primary School	Equity	0670272264151	14,082	-
Kyaume Primary School	Equity	0670279872155	9,328	-
Kyaluma Primary School	Equity	0670295457488	304,098	-
Ndumbi Primary School	Equity	0670279923473	1,615	-
Kivani Primary School	Equity	0670277322914	7,900	-
Kavumbu Primary School	Equity	0670164136851	2,002,360	-
Syokilati Primary School	Equity	0670269099959	3,735	-

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Ngiluni Primary School(Kalawa)	Equity	0670280245481	13,048	-
Kalawa Boys Secondary School	Equity	0670280257653	3,028,980	-
Nganwa Secondary school	Equity	0670262680012	1,994,385	-
Chemchemi Secondary School	Equity	0670262701041	1,989,245	-
St. Barnabbas Thwake Sec. School	Equity	0670280224816	1,988,648	-
Mituvu Primary School	Equity	0670269068509	3,870	-
Nduluku Primary School	Equity	0670264354686	23,424	-
Kyang'ondu Primary School	Equity	0670269154441	15,670	-
Kitondo Primary School	Equity	0670262690767	4,780	-
Ngaa Primary School	Equity	0670278453352	10,010	-
Mukuku Primary School	Equity	0670280239372	648	-
Kitongu Primary School	Equity	0670264271834	900,275	-
Mbimbini Primary School	Equity	0670280233896	268	-
Iviani Primary School	Equity	0670269110445	190	-
Kyome Primary School(Kisau)	Equity	0670278989798	268	-
Mweleli Primary School	Equity	0670263443243	1,515	-
Muukuni Primary School	Equity	0670270852804	1,700	-
Ititu Primary School(Kalawa)	Equity	0670262297342	35	-
Kitoto Primary School	Equity	0670269067300	1,575	-
Mbavani Primary School	Equity	0670262730072	7,027	-
Kalawa Chiefs Office	Equity	0670280230475	1	-
Kinyau Primary School	Equity	0670262680227	300,001	-
Mwau Primary School	Equity	0670277320705	300,760	-
Nthunthini Primary School	Equity	0670262679350	1,200,180	-
Uviluni Primary School	Equity	0670281018438	899,550	-
Kathamba Ngii Primary School	Equity	0670278508145	301,280	-
Mwende Primary School	Equity	0670276241856	311,155	-
Ndauni Primary School	Equity	0670262671878	301,734	-
Syongungi Primary School	Equity	0670278508145	301,280	-
Kithangathini Primary School	Equity	0670279071157	301,286	-
Mithumo Primary School	Equity	0670278852507	300,150	-
Malatani Primary School	Equity	0670281016161	900,000	-
Kilyungi Primary School	KCB	1154939227	-	2,048
Nzueni Primary School	KCB	1256905623	-	3,454
Syathani Primary School	KCB	1264082509	-	3,723
Wanzauni Primary School	KCB	1233857622	-	6,676
Ukala Primary School	KCB	1171020856	-	39,214
Kango Primary School	KCB	1250627206	-	14,899
Tututha Primary School	KCB	1250147018	-	22,649
Utuneni Primary School	KCB	1274832128	-	1,198,975

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Mutini Primary School	KCB	1183978359	-	900,000
Muthwani Primary School	KCB	1274939585	-	1,200,000
Kyanguswi Primary School	KCB	1171692269	-	900,560
Kwaithi Primary School	KCB	1274969441	-	900,000
Kinyuani Primary School	KCB	1274953839	-	-525
Musau Imale Primary School	KCB	1274772907	-	898,975
Kyamunya Primary School	KCB	1274951038	-	900,000
Yatwa Primary School	KCB	1240125771	-	900,148
Kyai Primary School	KCB	1274961203	-	900,000
Mukasi Primary School	KCB	1154970698	-	901,600
Ithemboni Boys Primary School	KCB	1274945518	-	900,000
Mary Gorette Primary School	KCB	1256123218	-	863,158
Imandini Primary School	KCB	1130685225	-	902,679
Kaliani Primary School	KCB	1274963222	-	900,000
Utangwa AIC Primary School	KCB	1274962250	-	900,000
Nthaani Primary School	KCB	1274949424	-	900,000
Woyani Primary School	KCB	1274970741	-	900,000
Kaseki Primary School	KCB	1207340405	-	900,264
Muvuti Primary School	KCB	1233633724	-	41,213
Mukimwani Secondary School	KCB	1274779693	-	1,500,000
Tawa Mixed Secondary School	KCB	1205470433	-	914,905
Mulooni Secondary School	KCB	1274952484	-	848,975
Kyamithenge Secondary School	KCB	1274950252	-	850,000
Syathani Secondary School	KCB	1274955114	-	1,000,000
Utangwa Secondary School	KCB	1233303465	-	1,715
Musunguu Primary School	KCB	1274860741	-	300,000
Kiliku Primary School	KCB	1184027404	-	301,860
Kitithini Primary School	KCB	1208266071	-	115,475
Mutitu SDA Primary School	KCB	1275084176	-	300,000
Mbooni County Primary School	KCB	1233276131	-	300,528
Kinyee Primary School	KCB	1274963990	-	300,000
Kilenge Primary School	KCB	1207318256	-	300,000
DCC Office Mbooni West	KCB	1264815069	-	302,067
Munyuuka Primary School	KCB	1183891288	-	301,418
Wanzauni Chiefs Office Social Hall	KCB	1256375470	-	1,489,099
Kitundu Chiefs Office Social Hall	KCB	1255823526	-	1,693,892
Kamutonye Primary School	KCB	1110592256	-	900,470
Kaseveni Primary School	KCB	1139102028	-	300,000
Nthaani Primary School	KCB	1274948045	-	300,000
Kikuswi Primary School	Equity	670277306247	-	16,500
Kitondo Primary School	Equity	670262690767	-	780
Kathamba Primary School	Equity	670269066213	-	54,130
Ngungi Primary School	Equity	670269070589	-	85,471
Mwende Primary School	Equity	670276241856	-	11,335
Kilungu Primary School	Equity	670271869098	-	329,380
Kako Primary School	Equity	670197625104	-	1,425

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Nduluku Primary School	Equity	670264354686	-	3,844
Kathulumbi Primary School	Equity	670279887221	-	900,000
Mililuni Primary School	Equity	670269064876	-	901,195
Kinze Primary School	Equity	670262725289	-	853,930
Kyanguyu Primary School	Equity	670264495461	-	900,810
Mbukoni Primary School	Equity	670262564878	-	900,055
Wambiti Primary School	Equity	670269142384	-	900,080
Kandulyu Primary School	Equity	670164218411	-	900,448
Itulu Primary School	Equity	670272264151	-	903,887
Kyaume Primary School	Equity	670279872155	-	900,500
Kyaluma Primary School	Equity	670295457488	-	900,450
Kimandi Primary School	Equity	670264386051	-	1,200,455
Kivani Primary School	Equity	670277322914	-	901,380
Kavumbu Primary School	Equity	670164136851	-	1,651,980
Kyang'ondu Secondary School	Equity	670279880110	-	1,000,000
Muaani Primary School	Equity	670279871992	-	300,000
Kathongo Primary School	Equity	670263654218	-	300,030
Kasooni Primary School	Equity	670279883332	-	300,000
Kalawa Primary School	Equity	670279881941	-	300,000
Miau Primary School	Equity	670277735646	-	320,055
King'aathuni Primary School	Equity	670269066625	-	298,776
DCC residence Mbooni East	Equity	670279885596	-	300,000
Miau Assistant Chiefs Office	Equity	670179205910	-	464,530
Constituency Sports	Equity	670279189372	-	10,892
Kusyokithoi Primary School	Equity	670264263384	-	302,880
Kyamuata Primary School	Equity	670276211187	-	300,095
Kiteta Chiefs Office	Equity	670179229024	-	380
TOTAL			49,039,813	46,636,017

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MN/MBO/NGCDF/2019-2020(7)	<p>1. Qualified opinion</p> <p>“In my opinion, the financial statements present fairly, in all material respects, the financial position of NG-CDF Mbooni constituency as at 30th June 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Act, 2015 and the Public Finance Management Act, 2012.”</p>	<p>We are waiting for the certificate to be issued by the Office of the Auditor General.</p>		
2. Budget and budgetary Performance		<p>In agreement with the audit observations, it's imperative to note that these variances were due to</p>	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual amount on a comparable basis of Kshs.197,624,587 and Kshs.128,256,863 respectively, resulting to underfunding of Kshs.69,367,724 or 35% of the budget. Further, out of the Kshs.128,256,863 received from NGCDF-Board, only Kshs.115,312,041 was utilized during the year leaving a balance of Kshs.12,944,822 or 10% of the total funds available.</p> <p>The underfunding and failure to utilize the available funds affected the planned activities</p>	<p>delayed funding from the National Government Constituencies Development Fund Board.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and projects of the Fund which may have impacted negatively on service delivery for the constituents of Mbooni.			
	<p>3. Unrefunded Project</p> <p>Management Committee (PMC)</p> <p>Bank balances</p> <p>Note 15.4 and Annex 5 to the financial statements discloses PMC bank balances of Kshs.46,636,018 as at 30 June 2020 out of which Kshs.435,823 relates to completed projects but funds not refunded. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires that all unutilized funds to be returned to the constituency</p>	<p>In agreement with the Audit teams' observations the Management complied to ensure that all unutilized funds from the project management committees were refunded to Mbooni National Government Constituency Development Fund Account as required by the law. The Management wrote to the project management committees to refund the outstanding balances and only one cheque for Kilungu Primary School was cleared. The rest of the cheques where declined due variances caused by transaction charges. The other challenge was on the PMC accounts which had become dormant hence need activate and replace the old cheques.</p>	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>account at the end of each financial year.</p> <p>To this extent, the Fund is in breach of the law.</p>			
	<p>4. Unsupported Bursary disbursement</p> <p>Note 7 to the financial statements reflects Kshs.47,860,040 in respect to other grants and other payments. Included in this amount are bursaries disbursement in respect of; secondary schools, tertiary institutions and special schools of Kshs.18,720,491, Kshs.14,765,491 and Kshs.495,000 respectively all totalling Kshs.33,980,982. However, the schedule provided</p>	<p>All the documents were availed during the time of audit including the list of beneficiaries and payment ledger showing date, payee, cheque no. and amount.</p>	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>in support comprising 486 learning institutions had amounts totalling Kshs.33,006,902 thus unexplained variance of Kshs.974,080. Further, management did not provide adequate support for the bursary disbursements in way of; a detailed schedule showing the names of the beneficiaries, their respective learning institutions, criteria for award and evidence of how the evaluation was carried and beneficiaries determined.</p> <p>Consequently, it has not been possible to confirm the fair statement and regularity of bursaries payments for the year</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>totalling Kshs.33,980,982.</p> <p>5.Poor Implementation of Projects Physical verification of projects carried out on 3rd and 4th of February, 2021 revealed the following anomalies in implementation as follows:</p> <p>(i) Tawa Innovation Hub-Kshs. 1,169,256.80 Activities: Installation of ICT Innovation Hub Audit remarks: Installation of telecommunication hardware complete but internet not connected hence the project is not in use.</p> <p>(ii) Mukimwani Secondary School-Kshs.1,500,000 Activities: Construction of staff quarters. Audit remarks: Painting, titles not done, windows panes not fitted, ceiling and paving slabs also not done, project was 80% complete.</p>	<p>In line with the Auditors observations and remarks the Management has come up with a project monitoring mechanism that will ensure timely implementation of projects through project management committees under the supervision of the relevant government technical officers. However, I would like to make some explanations on each of the following projects:- (i)Tawa Innovation Hub This project is implemented under a partnership between the National Government, Ministry of ICT and Telkom Kenya. The role of the National Government Constituency Development Fund is to provide funds and site. It is imperative to note that the committee had done its part. The installation had been done and what was remaining was integration of the system. The management continued to engage the partners to complete the project. The project is now complete and in use.</p>	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>(iii) Yatwa Primary School- Kshs. 900,000 Activities: Renovation of 3 classrooms Audit Remarks: The class rooms were not branded to confirm its NGCDF Mbooni project.</p> <p>(iv) Ithemboni Boys Primary School -Kshs.900,000 Activities: Renovation of 3 classrooms Audit Remarks: Complete and in use however class rooms were not branded.</p> <p>(v) Kimandi Primary School- Kshs. 900,000 Activities: Renovation of 4 classrooms Audit Remarks: Complete and in use however 2 class rooms were not branded.</p>			
	<p>Consequently, it has not been possible to confirm if value for money was realized from the Kshs.5,369,257 paid on account</p>	<p>(ii) Mukimwani Secondary School At the time of Audit the project was being implemented and had not been Completed. It was ongoing with 20% works remaining. The final payment had not been effected since the project was on</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	of the projects above.	<p>going and therefore incomplete. (iii) Yatwa Primary School At the time of Audit the project was being ongoing at 95% to completion. However the project is now complete and branded. (iv) Ifhemboni Boys Primary School At the time of Audit the project was being implemented and had not been Completed. However the project is now complete and branded. (v) Kimandi Primary School At the time of Audit the project was being implemented and had not been Completed. However the project is now complete and branded.</p>		

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APPENDIX 1: COMPENSATION OF EMPLOYEES

Basic Salaries

Staff	July 20	Aug20	Sep20	Oct20	Nov20	Dec20	Jan21	Feb21	Mar21	Apr21	May21	June 21
Betty Mutua	32,760	32,760	34,140	34,140	34,140	34,140	34,140	34,140	34,140	34,140	34,140	34,130
Dinah Mwend	24,580	24,580	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650
Jackson Kyalo	24,580	24,580	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650	25,650
Patrick Musyoka	21,500	21,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Samuel Mwangos	15,670	15,670	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250
Jackson Kali	15,670	15,670	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250	16,250
Tabitha Ngula	14,460	14,460	14,970	14,970	14,970	14,970	14,970	14,970	14,970	14,970	14,970	14,970
Benjamin Mutua	30,170	30,170	31,430	31,430	31,430	31,430	31,430	31,430	31,430	31,430	31,430	31,430
TOTAL	179,390	179,390	186,840	186,840	186,840	186,840	186,840	186,840	186,840	186,840	186,840	186,830

179,390*2=358,780

186,840*10=1,868,400

Total=2,227,180

Transport Allowance

Staff	July 20	Aug20	Sep20	Oct20	Nov20	Dec20	Jan21	Feb21	Mar21	Apr21	May21	June 21
Betty Mutua	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Dinah Mwend	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Jackson Kyalo	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Patrick Musyoka	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Samuel Mwangos	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Jackson Kali	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Tabitha Ngula	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Benjamin Mutua	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000	29,000

29,000*12=348,000

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Employer Contribution to NSSF												
Staff	July 20	Aug20	Sep20	Oct20	Nov20	Dec20	Jan21	Feb21	Mar21	Apr21	May21	June 21
Betty Mutua	0	0	0	0	0	0	200	200	200	200	200	200
Dinah Mwend	0	0	0	0	0	0	200	200	200	200	200	200
Jackson Kyalo	0	0	0	0	0	0	200	200	200	200	200	200
Patrick Musyoka	0	0	0	0	0	0	200	200	200	200	200	200
Samuel Mwangos	0	0	0	0	0	0	200	200	200	200	200	200
Jackson Kalii	0	0	0	0	0	0	200	200	200	200	200	200
Tabitha Ngula	0	0	0	0	0	0	200	200	200	200	200	200
Benjamin Mutua	0	0	0	0	0	0	200	200	200	200	200	200
TOTAL	0	0	0	0	0	0	1,600	1,600	1,600	1,600	1,600	1,600

1,600*6=9,600

House Allowance												
Staff	July 20	Aug20	Sep20	Oct20	Nov20	Dec20	Jan21	Feb21	Mar21	Apr21	May21	June 21
Betty Mutua	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Dinah Mwend	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Jackson Kyalo	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Patrick Musyoka	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Samuel Mwangos	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
Jackson Kalii	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375
Tabitha Ngula	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Benjamin Mutua	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
TOTAL	24,775	24,775	24,775	24,775	24,775	24,775	24,775	24,775	24,775	24,775	24,775	24,775

24,775*12=297,300

Leave Allowance	
	Dec2020
Betty Mutua	4,000
Dinah Mwend	4,000
Jackson Kyalo	4,000
Patrick Musyoka	4,000
Samuel Mwangos	4,000
Jackson Kalii	4,000
Tabitha Ngula	4,000
Benjamin Mutua	4,000
TOTAL	32,000

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