

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
DATE: 21 JUN 2023 WED
FILED BY: Hon Kimani Ichungu, MP Leader, Majority
CLERK AT THE TABLE: Finlay MURUKU

THE AUDITOR-GENERAL

ON

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

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



MANYATTA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mary Kabuga
2.	Sub-County Accountant	Peter Wachira
3.	Chairman NGCDFC	Evans Mbogo
4.	Member NGCDFC	Faith Karimi

(d) Fiduciary Oversight Arrangements

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

(e) Manyatta Constituency NGCDF Headquarters

P.O. Box 1991-60100
Opposite Regional Commissioners Office
Along Embu Meru Highway
Embu

(f) Manyatta Constituency NGCDF Contacts

Telephone: (254) 723124525
E-mail: cdfmanyatta@ngcdf.go.ke
Website: www.ngcdfmanyatta.go.ke

(g) Manyatta Constituency NGCDF Bankers

Co-operative Bank Account No. 01120051118100
Embu Branch
P.O. Box 1991-60100
Embu

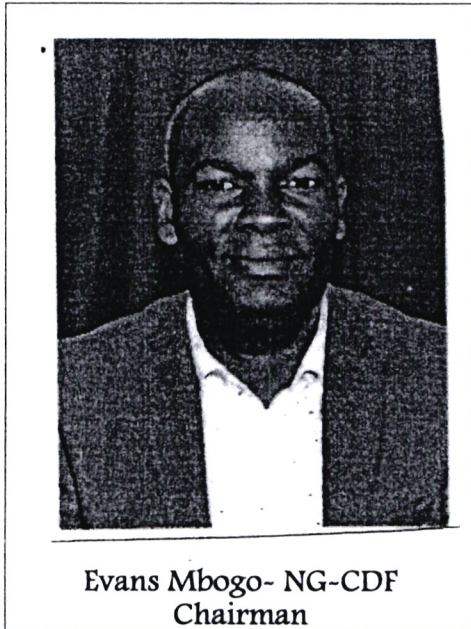
(h) Independent Auditors

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

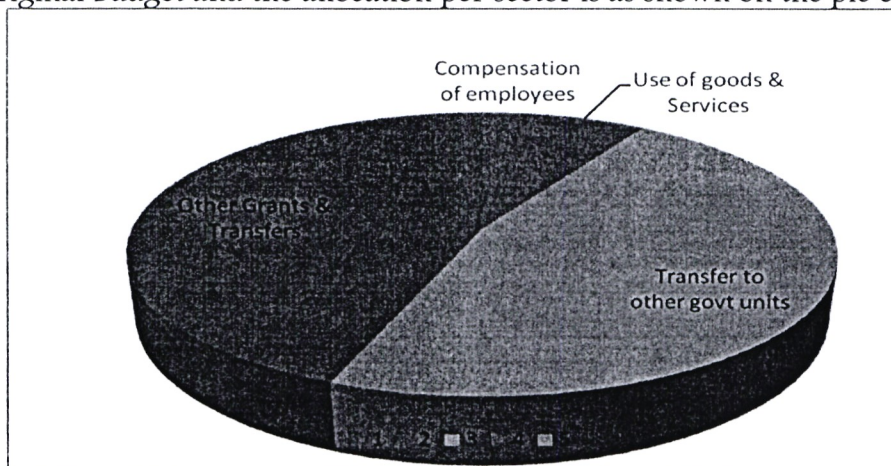
II. NG-CDFC Chairman's Report



NG-CDF Manyatta was allocated Kshs 137,088,879 in the financial year 2021/2022. The entire amount has been disbursed by the Board within the financial year. Kshs 33,988,879 which was pending previous years disbursement have also been released. Total disbursement in course of the financial year amounted to Kshs 171,077,758.

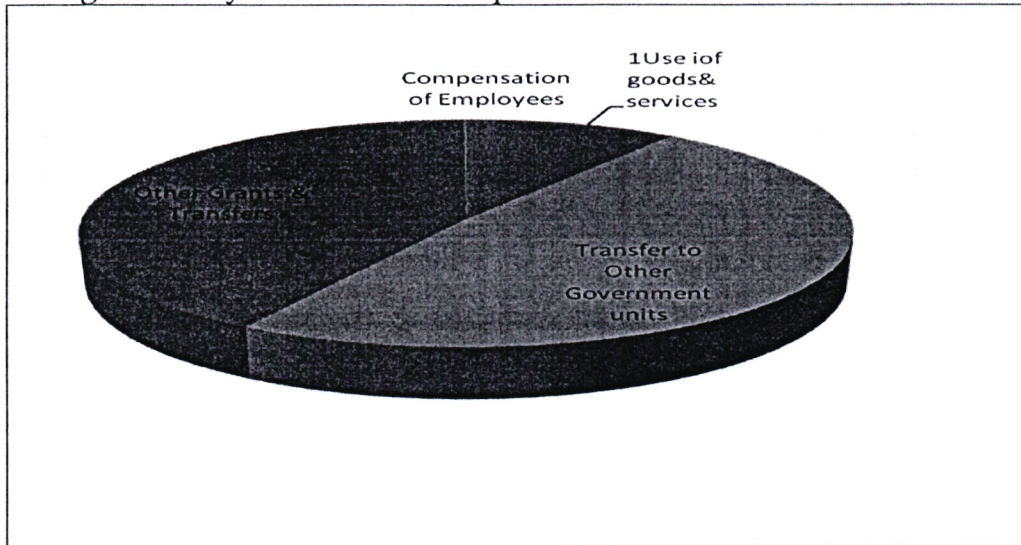
In the course of the year Kshs 159,470,381 has been utilized on various projects. This amount includes Kshs 33,988,879 which was fund for previous financial year received in the current financial year and Kshs 16,362,869 which was funds available at the beginning of the financial year.

The original budget and the allocation per sector is as shown on the pie chart below;

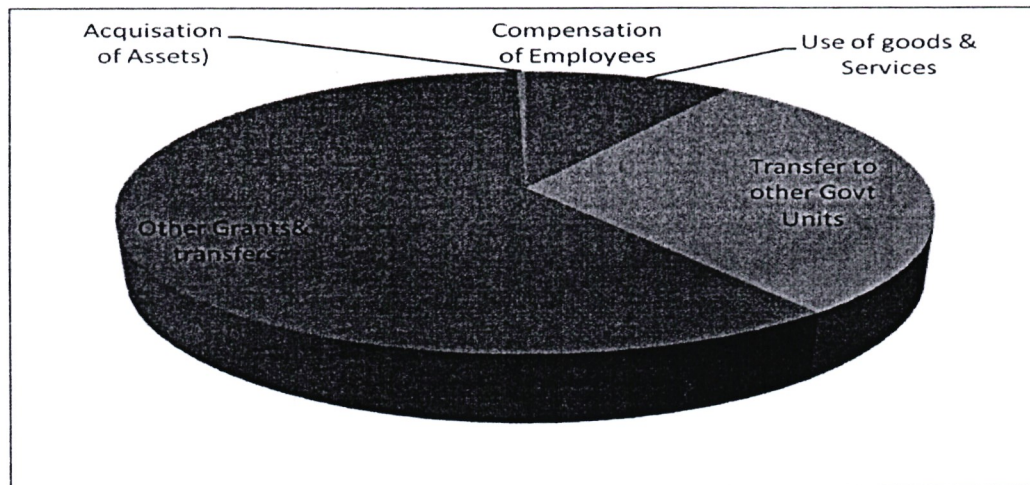


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The actual budget for the year and utilization per sector is as shown on the Pie chart below;



Budget utilization difference is as shown on the pie chart below;



This being the last tenure of parliament. Manyatta NG-CDFC has fast tracked and ensured speedy projects implementation to ensure that they are completed on time and put to use so as to get value for money.

This has been made possible by the NG-CDF Board which has ensured timely disbursement of funds where 100% of the budget has been fully disbursed in the constituency.

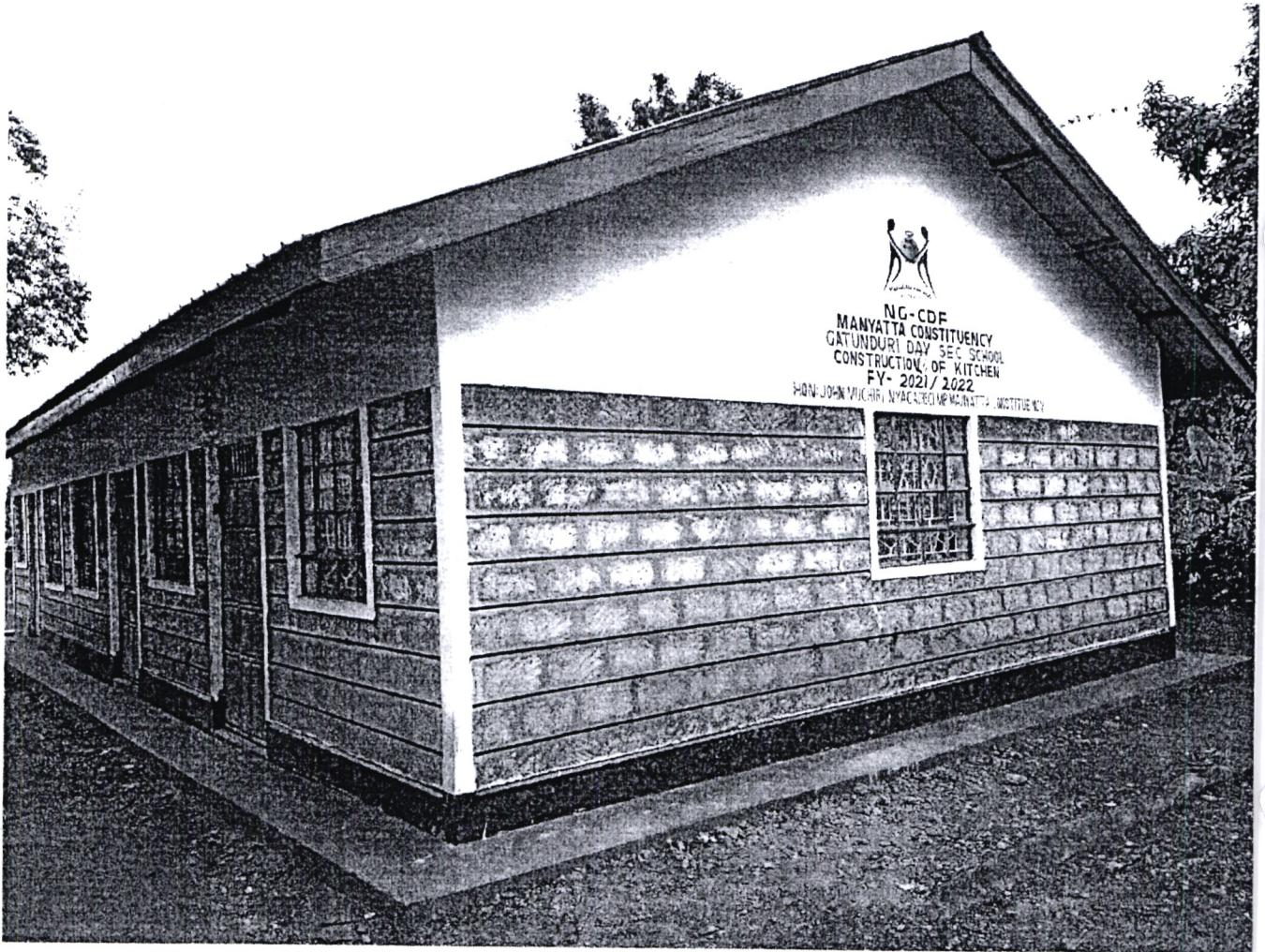
Key education and security infrastructural projects have been initiated and complete whereas others are ongoing. These include classrooms, laboratories, dining halls, Chiefs and Assistant Chief Offices.

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The projects have ensured smooth learning across all level of education thereby improving academic performance. There is also increase social order as a result of good public administration.

Below are some of the projects implemented;

1. Gatunduri Day Secondary School – Complete Modern Kitchen



2. Gatoori Day Secondary School – Administration Block



3. Kangaru Chief's Office



III. Statement of Performance against Predetermined Objectives for FY2021/22

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 Manyatta Constituency 2018-2022 plan are to:

- a) Improve Security in the Constituency through construction of AP Lines, Chief & Assistant Chief offices and refurbishment of existing ones.
- b) Improve Learning through Construction of new Classrooms in various schools
- c) Improve standards of learning through construction of 10 Dining Halls in various institutions
- d) Improve academic performance in schools through construction and equipping of laboratories in various schools
- e) Ensure smooth learning in schools through refurbishment of dilapidated classrooms in primary schools
- f) Motivate students to perform and enhance competition through purchase of buses to the best performing schools as a learning resource

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 ensure 100% transition of all primary school going children to Secondary school	100% enrolment in Primary School; increased transition and enrolment in secondary schools and improved transition to tertiary institutions	- number of usable physical infrastructure build, refurbished in primary, secondary, and tertiary institutions - number of bursary's	There has been great improvement in education infrastructure in the Constituency where 40 No Classrooms has been renovated in Primary Schools , 10 new classrooms have been constructed in day secondary school schools, 5 Ongoing, 2 Laboratories

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			beneficiaries at all levels	completed and two ongoing, A 2no. Administration blocks complete and 2no. Ongoing, 3 no. dining halls ongoing
Security	To enhance security and social order within the community	Increase security and social order	- No of Chiefs & Assistant chiefs Offices constructed	5 No. Assistant chief offices were completed, and 3 refurbished
Environment	To harvest water and ensure availability of clean water in the institutions	Availability of clean and safe water in the institutions	No. of Tanks and gutters installed in schools	NG-CDF has distributed 10 tanks of 10,000 cubic meters to 10 schools as well as installed water harvesting goods in Itabua , Kagumori, Kangaru, Kathuniri, Kimangaru, Runganga, St Adrew, Urban primary, ACK Christ the King Kithegi, Kithunguriri Pry Schs and Kithunguriri Sec Sch
Sports	To engage the youths through sports such as football and volleyball	Reduced idleness, drug abuse and crimes among the youth by engaging them in sports activities	Number of tournaments held and sports uniforms and accessories issued to various teams	35 football and volleyball teams were issued with sports kits and also sponsored to conduct tournaments
Emergency	To cater for any urgent and unforeseen activity within the constituency	Reduced risks of school closure due to poor sanitation	No. of toilets constructed as a result of sinking or filling up. No of classrooms constructed to enhance social distance in schools	40 doors pit latrines have been constructed in 7schools. 2 classrooms have had been constructed to reduce congestion in schools

IV. Environmental and Sustainability Reporting

Manyatta 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 Manyatta NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

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

2. Environmental performance

Ng-CDFC Manyatta conducts sensitizations forums every year to the constituents to create awareness of the importance of planting trees to conserve the environment. Sensitization forums on alcohol & drug abuse are also conducted to inform the youth on dangers of abusing drugs.

NG-CDF staff Have at least one day in every financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Manyatta 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. Manyatta 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-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



.....
Name *MARY KAMUKA*

FAM

**FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU**

Date:.....Sign:.....

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

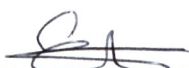
The Accounting Officer in charge of the NGCDF-Manyatta Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

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The Accounting Officer in charge of the NGCDF Manyatta 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- Manyatta Constituency financial statements were approved and signed by the Accounting Officer on 03/05/2023.



.....
Name: Evans Mbogo
Chairman – NGCDF Committee



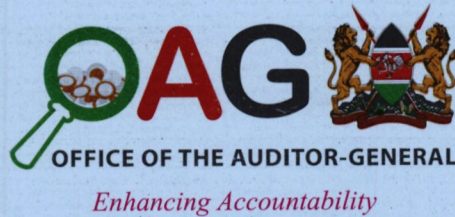
.....
Name: Mary Kabuga
Fund Account Manager

FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU

Date:.....Sign:.....

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 - MANYATTA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the responsibilities of the Auditor-General as provided by Article 22 of the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Constituencies Development Fund - Manyatta Constituency for the year ended 30 June, 2022.

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Manyatta Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Stale Cheques

The statement of assets and liabilities and as disclosed in Note 10 A to the financial statements reflects a balance of Kshs.27,970,246 in respect of cash and cash equivalents. However, review of bank reconciliation reflects stale cheques totalling to Kshs.2,600,000 that had not been reversed in the cash book and therefore misstating the cash book balance as at 30 June, 2022.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.27,970,246 could not be confirmed.

2. Unutilized Funds

As disclosed in Note 17.3 and Annex 3 to the financial statements is prior year balance of Kshs.64,186,747 in respect of unutilized funds. However, the summary statement of appropriation for the year under review reflects an amount of Kshs.16,362,869 and Kshs.48,388,879 totalling to Kshs.64,751,748 in respect of adjustments relating to unutilized funds in the previous year resulting to an unreconciled and unexplained variance of Kshs.565,001.

In the circumstances, the accuracy and completeness of the unutilised fund balance of Kshs.64,186,747 could not be confirmed.

Unreported Project Management Committee (PMC) Account Balances

As disclosed in Note 17.4 and Annex 5 to the financial statements is a balance of Kshs.7,766,501 in respect of sixty-five (65) PMC account balances for various projects. However, the cash books and bank reconciliation statements were not provided for audit. In addition, nineteen (19) bank accounts with a balance of Kshs.7,766,501 were not supported by bank statements and bank certificates as at 30 June, 2022.

In the circumstances, the accuracy, completeness and existence of PMC account balance of Kshs.24,425,477 could not be confirmed.

4. Inaccuracies in the Fund Balance

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects a balance of Kshs.16,362,869 in respect of fund balance brought forward. However, the comparative year reflects a balance of Kshs.16,307,908 resulting to an unexplained variance of Kshs.54,961.

In the circumstances, the accuracy and completeness of fund balance of Kshs.16,362,869 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Manyatta 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 expenditure budget of Kshs.201,840,627 against actual on comparable basis expenditure amount of Kshs.159,470,381 resulting to budget under expenditure of Kshs.42,370,246 or 21% of the budget.

The under expenditure affected the planned activities and 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. Non-Acknowledgment of Bursary

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.65,889,351 in respect of other grants and transfers which includes an amount of Kshs.27,706,350 and Kshs.15,341,224 in respect of bursary to secondary schools and tertiary Institutions respectively totalling to Kshs.43,047,574. However, an amount of Kshs.14,552,181 or 34% of the total bursary disbursed had not been acknowledged by the beneficiary Institutions.

In the circumstances, regularity of the expenditure on bursaries amounting to Kshs.14,552,181 could not be confirmed.

2. Non-Branding of Security Project

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.65,889,351 in respect of other grants and transfers which includes an amount of Kshs.10,400,000 in respect of security projects. Included in the expenditure is an amount of Kshs.500,000 transferred to Manyatta Assistant Chief's PMC account for fencing of the Assistant Chief's office. However, physical verification conducted in the month of March, 2023 revealed that the project was not branded to indicate the financial year the fencing was done.

In the circumstances, the regularity of the expenditure of Kshs.2,000,000 on branding of the project could not be confirmed.

3. Non-Adherence to Bill of Quantities' Specification

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.77,532,000 in respect of transfer to other Government units which includes an amount of Kshs.28,500,000 in respect of transfers to primary schools. Included is an expenditure amounting to Kshs.2,700,000 for the construction of three(3) classrooms at St. Marks Rutune Primary School. However, physical verification conducted in month of March, 2023 revealed that two coats of first quality of black bitumastic paint on keying of the external walls provided for in the bills of quantities at a cost of Kshs.12,900 was not done. Further, single normal fluorescent tubes of 4ft at a cost of Kshs.15,000 were not fixed, instead ordinary bulb holders were used. In addition, 32 gauge of ordinary corrugated roofing sheets was used instead of 30 gauge costing as provided for in the bills of quantities.

In the circumstances, value for money for the expenditure of Kshs.2,700,000 could not be confirmed.

4. Poor Workmanship in the Emergency Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.65,889,351 in respect of other grants and transfers which includes an amount of Kshs.7,000,000 relating to emergency projects. Included is

an amount of Kshs.500,000 transferred to fourteen (14) Project Management Committee bank accounts each for construction of a four (4) door pit latrine reserved for persons with disability. However, physical verification conducted in March, 2023 revealed the following anomalies:-

- i. Ngimari Primary School - Poor workmanship as exterior doors were loose and not of standard size.
- ii. Kairuri Chief's Office - The toilet was a three (3) door and not four (4) door. Further, branding done did not indicate the financial year the project was executed.
- iii. Kairuri Primary School - Poor workmanship was evidenced. The paint which had been applied was peeling off and no provision had been done for persons with disability.
- iv. Kagumori Primary School - This project was branded as a 2020/2021 project and not a 2021/2022 project. Further, no provision had been made for persons with disability.

In the circumstances, value for money for emergency projects amounting to Kshs.2,000,000 could not be confirmed.

5. Irregular Supply of Water Tank, Installation of Gutters and Construction of Water Tank Bases

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.65,889,351 in respect of other grants and transfers which includes Kshs.2,741,777 in respect of environmental activities. During the year under review, the Fund contracted a contractor to supply 10,000 litres water tank, installation of gutters and construction of water tank bases to eleven (11) selected schools in the Constituency. However, physical verification conducted in the Month of March, 2023 revealed the following anomalies:-

- i. Runga'nga Primary School - No water tank was supplied and fitted. Further, no gutters and water bases were constructed.
- ii. Kathuniri Primary School - The tank though supplied to the school, was not in use and the 140mm plastic gutters of 20m long as indicated in the Bill of Quantities had not been fitted.
- iii. Kithunguriri Primary School - The tank though supplied to the school was used as a reservoir tank and the 140mm plastic gutters of 20m long as indicated in the Bill of Quantities had not been fitted.

Although the contractor had been paid in full, no explanations were provided on the inconsistencies.

In the circumstances, value for money for the supply 10,000 litres water tank, installation of gutters and construction of water tank bases amounting to Kshs.2,741,777 expenditure could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 May, 2023


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


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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	171,077,758	158,445,310
Proceeds From Sale of Assets	2	-	
Other Receipts	3	=	20,000
Total Receipts		171,077,758	158,465,310
Payments			
Compensation Of Employees	4	2,225,240	2,984,680
Use Of Goods and Services	5	13,634,790	9,527,942
Transfers To Other Government Units	6	77,532,000	85,250,000
Other Grants and Transfers	7	65,889,351	49,451,059
Acquisition Of Assets	8	189,000	649,043
Other Payments	9	=	-
			-
Total Payments		159,470,381	147,862,724
Surplus/(Deficit)		<u>11,607,377</u>	<u>10,602,586</u>

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

The Constituency financial statements were approved on 03/05/2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Mary Kabuga

Name: Peter Wachira
ICPAK M/No: 20417

Name: Evans Mbogo

FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU

Date:..... Sign:.....

THE NATIONAL SUB-COUNTY ACCOUNTANT
EMBU WEST
P. O. Box 1330 - 60100,
EMBU

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

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	27,970,246	16,362,869
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		27,970,246	16,362,869
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		27,970,246	16,362,869
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	54,961
Total Financial Liabilities		-	54,961
Net Financial Assets		<u>27,970,246</u>	<u>16,307,908</u>
Represented By			
Fund Balance B/Fwd	13	16,362,869	5,195,282
Prior Year Adjustments	14	-	510,040
Surplus/Deficit for The Year		11,607,377	10,602,586
Net Financial Position		<u>27,970,246</u>	<u>16,307,908</u>

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


The Constituency financial statements were approved on 03/05/2023 and signed by:


Fund Account Manager

Name: Mary Kabuga

**FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU**

2 Date:.....Sign:.....


National Sub-County Accountant

Name: Peter Wachira
ICPAK M/No:20417

**THE NATIONAL SUB-COUNTY ACCOUNTANT
EMBU WEST
P. O. Box 1330 - 60100,
EMBU**


Chairman NG-CDF Committee

Name: Evans Mbogo

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

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

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	171,077,758	158,445,310
Other Receipts	3	-	20,000
Total Receipts		171,077,758	158,465,310
Payments			
Compensation Of Employees	4	2,225,240	2,984,680
Use Of Goods and Services	5	13,634,790	9,527,000
Transfers To Other Government Units	6	77,532,000	85,250,000
Other Grants and Transfers	7	65,889,351	49,451,059
Other Payments	9	-	-
Total Payments		159,281,381	147,213,681
Total Receipts Less Total Payments		11,796,377	11,251,629
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	54,961
Prior Year Adjustments	14	-	510,040
Net Cash Flow from Operating Activities		11,796,377	11,816,630
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	189,000	649,043
Net Cash Flows from Investing Activities		(189,000)	(649,043)
Net Increase In Cash And Cash Equivalent		11,607,377	11,167,587
Cash & Cash Equivalent At Start Of The Year	10	16,362,869	5,195,282
Cash & Cash Equivalent At End Of The Year		27,970,246	16,362,869

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

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

The Constituency financial statements were approved on 03/05/2023 and signed by:



Fund Account Manager

Name: Mary Kabuga

**FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU**

Date:.....Sign:.....



National Sub-County
Accountant

Name: Peter Wacira
ICPAK M/No: 20417

THE NATIONAL SUB-COUNTY ACCOUNTANT
EMBU WEST
P. O. Box 1330 - 60100,
EMBU



Chairman NG-CDF Committee

Name: Evans Mbogo

*Manyatta Constituency
National Government Constituencies Development Fund (NGCDF)
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IV. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget 2021/2022 c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c%
	a	2021/2022	b	2021/2022				
Receipts								
		2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs		Kshs	
Transfers From NGCDF Board	137,088,879		16,362,869	48,388,879	201,840,627	187,440,627	14,400,000	
Proceeds From Sale of Assets					0	-	-	0.0%
Other Receipts	-				0	-	-	#DIV/0!
Totals	137,088,879		16,362,869	48,388,879	201,840,627	187,440,627	14,400,000	92.9%
Payments								
Compensation Of Employees	2,900,000				2,900,000	2,225,240	674,760	76.7%
Use Of Goods and Services	9,437,998		7,555,870	167,109	17,160,977	13,634,790	3,526,187	79.5%
Transfers To Other Government Units	64,234,000		2,598,000	12,900,000	79,732,000	77,532,000	2,200,000	97.2%
Other Grants and Transfers	60,516,881		6,208,999	20,921,770	87,647,650	65,889,351	21,758,299	75.2%
Acquisition Of Assets	-				0	189,000	(189,000)	
Other Payments	-		-	14,400,000	14,400,000	-	14,400,000	
Totals	137,088,879		16,362,869	48,388,879	201,840,627	159,470,381	42,370,246	

*Manyatta Constituency
National Government Constituencies Development Fund (NGCDF)
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(a) *[Underutilization on Compensation to employees, and other grants was as a result of gratuity not paid; some projects awaiting reallocation approval from the Board. These are Kathangari Assistant Chief and Gicherori Assistant Chief and Kibugu assistant Chief*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	42,370,246
Less undisbursed funds receivable from the Board as at 30th June 2022	14,400,000
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	27,970,246

The Constituency financial statements were approved on 03/05/2023 and signed by:



Fund Account Manager

Name: Mary Kabuga

**FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU**

Date: Sign:



National Sub-County Accountant

Name: Peter Wachira
ICPAK M/No:20417

**THE NATIONAL SUB-COUNTY ACCOUNTANT
EMBU WEST
P. O. Box 1330 - 60100,
EMBU**



Chairman NG-CDF Committee

Name: Evans Mbogo

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilization on (f=d/c %)
		Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	1,900,000	0	0	1,900,000	1,988,520.00	(88,520)	1
1.2 Committee allowances	2,500,000	2,605,321	-	5,105,321	3,911,500	1,193,821	1
1.3 Use of goods and services	2,825,332	1,931,051	167,109	4,923,492	4,133,487	790,005	1
1.5 NHIF	100,000	-	-	100,000	61,200	38,800	1
1.6 NSSF	100,000	-	-	100,000	155,520	(55,520)	2

*Manyatta Constituency
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Employees gratuity	800,000	-	-	800,000		800,000		800,000	-
Total									0
2.0 Monitoring and evaluation									
2.1 Capacity building	1,100,000	-	-	1,100,000	780,000	320,000			1
2.2 Committee allowances	2,200,000	2,319,498	-	4,519,498	3,150,000	1,369,498			1
2.3 Use of goods and services	812,666	700,000	-	1,512,666	1,679,803	(167,137)			1
Total									
3.0 Emergency									
primary projects									0
3.1 Kagumori primary school	500,000			500,000	500,000	-			1
3.2 Kenga primary school	500,000			500,000	500,000	-			1
3.3 Gatoori primary school	500,000			500,000	500,000	-			

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

3.4 Allamano primary school	500,000				500,000	500,000	500,000	-		
3.5 Ngimari primary school	500,000				500,000	500,000	500,000	-		1
3.6 Rungan'ga primary school	500,000				500,000	500,000	500,000	-		1
3.1.8 St. francis primary school	500,000				500,000	500,000	500,000	-		1
3.7 Kairuri primary school	500,000				500,000	500,000	500,000	-		1
3.8 Kithunguriri primary school	500,000				500,000	500,000	500,000	-		1
3.9 Ithangawe primary school	500,000				500,000	500,000	500,000	-		1
3.10 Njukiri primary school	500,000				500,000	500,000	500,000	-		1
3.11 emergency	-			92,206	92,206			92,206		-
Security Emergency										
3.4.1 Kathangariri assistant chiefs office	500,000				500,000	500,000	500,000	-		1
3.4.2 Kithunguriri assistant chiefs office	500,000				500,000	500,000	500,000	-		1

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

3.4.3 Kairuri chiefs office	500,000				500,000	500,000	-	1
3.4.4 Emergency	192,207				192,207		192,207	-
3.1.2 Secondary schools	0				-			
3.3 Tertiary institutions	0				-			
3.5 Unutilised	0				-		-	
Total					-		-	
4.0 Bursary and Social Security								
4.1 Secondary Schools/tertiary	25,757,897	3,000,000	20,329,564		49,087,461	27,706,350	21,381,111	
4.2 Tertiary Institutions	11,625,000	1,708,999			13,333,999	15,341,224	(2,007,225)	1
4.7 Social Security	-				-			
Total					-		-	
5.0 Sports							-	

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

5.1 manyatta sports	2,700,000				2,700,000	2,700,000	-	1
Total					-			
6.0 Environment					-			
6.1 Kithunguriri Secondary School	250,000				250,000	250,000	-	1
6.2 Kithegi Primary School	250,000				250,000	250,000	-	1
6.3 St Adrew Primary School	250,000				250,000	250,000	-	1
6.4 Kimangaru Primary School	250,000				250,000	250,000	-	1
6.5 Itabua Primary School	250,000				250,000	250,000	-	1
6.6 Kathuniri Primary School	250,000				250,000	250,000	-	1
6.7 Kagumori Primary School	250,000				250,000	250,000	-	
6.8 Urban Primary School	250,000				250,000	250,000	-	
6.9 Kangaru Primary School	250,000				250,000	250,000	-	1

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

6.10 Rung'ang'a Primary School	250,000				250,000	250,000	-	1
6.11 Kithunguriri Primary School	241,777				241,777	241,777	-	1
Total				-				
7.0 Primary Schools Projects								
7.1 Iveche primary school	921,000			2,500,000		2,500,000	-	1
7.2 Gaciigi Primary school	500,000			1,600,000		2,100,000	-	1
7.3 Runganga Primary school	900,000			-		900,000	900,000.00	
7.4 St Marks Rutune Primary school	2,700,000			-		2,700,000	2,700,000.00	1
7.5 St Joseph Ndunda Primary school	1,800,000					1,800,000	1,800,000	1
7.6 Mbukori Primary school	700,000					700,000	700,000	1
7.7 Kamui primary school	1,000,000					1,000,000	1,000,000	1
7.8 Kagumori Primary							-	

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

School	1,000,000				1,000,000	1,000,000		1
7.9 Rukira Primary School	1,000,000				1,000,000	1,000,000	-	1
7.10 Gicherori Primary School	1,000,000				1,000,000	1,000,000	-	1
7.11 St Michael Kithimu Primary School	1,000,000				1,000,000	1,000,000	-	1
7.12 Kairuri primary school	1,000,000				1,000,000	1,000,000	-	1
7.13 St Monica Special School	1,000,000				1,000,000	1,000,000	-	1
7.14 Kithunguriri Primary School	1,000,000				1,000,000	1,000,000	-	1
7.15 Kihumbu Primary School	1,000,000				1,000,000	1,000,000	-	1
7.16 Itabua Primary School	1,000,000				1,000,000	1,000,000	-	1
7.17 ACK Christ the King Karuriri Primary School	1,000,000				1,000,000	1,000,000	-	1
7.18 Mukangu Primary School	1,000,000				1,000,000	1,000,000	-	1
7.19 Tende Primary School	900,000				900,000	900,000	-	1
7.20 Igumo Primary School							-	

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

	500,000				500,000	500,000			1
7.21 Mbuvari Primary School	500,000	1,000,000			1,500,000	500,000		1,000,000	0
7.22 Kigari primary	-	600,000			600,000	600,000		-	1
7.23 Nembure primary school	-					300,000		(300,000)	0
7.24 Kirigi primary school	200,000				200,000	200,000		-	1
7.25 Dallas primary school	-		1,800,000		1800000	1,800,000		-	1
7.28 mbuvari primary school					-	1,000,000		(1,000,000)	0
Total					-				0
8.0 Secondary Schools Projects									
8.0 Urban Day secondary school	2,700,000				2,700,000			2,700,000	-
8.1 Rugumu Day Secondary school	1,000,000				1,000,000	1,000,000.00		-	1
8.2 St Martha Gatoori Day Secondary school	1,700,000		4,000,000		5,700,000	4,000,000		1,700,000	1
8.3 St Christopher Day									

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Secondary school	2,700,000		3,000,000	5,700,000	5,700,000	-	1
8.4 Nthambo Day Secondary school	2,000,000			2,000,000	2,000,000	-	1
8.5 Kiriari Day Secondary school	921,000			1,842,000	1,842,000	-	1
8.6 Kiriari Day secondary school	1,000,000			1,000,000	1,000,000	-	1
8.7 Kithegi Day Secondary School	450,000			450,000	450,000	-	1
8.8 County Day Secondary school	500,000			500,000	500,000	500,000	-
8.9 St Michael Day Secondary school	4,000,000			4,000,000	4,000,000	-	1
8.10 Kairuri Day Secondary School	500,000			500,000	500,000	-	1
8.11 St Mary's Mukangu Day Secondary School	500,000			500,000	500,000	-	1
8.12 Itabua Day Secondary school	500,000			500,000	500,000.00	500,000.00	
8.13 Itabua Day Secondary school	200,000			200,000	200,000	-	
8.14 St Joseph the worker Kathuniri Day Secondary	500,000			500,000	500,000	500,000	1
8.15 St Joseph the worker						-	

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10.8 Manyatta Assistant chiefs office	-				-	500,000	-	0
10.10 Kairuri chiefs Office	300,000			300,000	300,000	300,000	-	1
10.11 Kambo Assistant Chief Office	300,000			300,000	300,000	300,000	-	1
10.12 Nembure Chiefs Office	300,000			300,000	300,000		300,000	-
10.13 kamui AP Line			500,000	500,000	500,000	500,000	-	1
11.0 Acquisition of assets	-							
Acquisition of Assets- Matech enterprises					-	185,741	(185,741)	
CIT					-	3,259	(3,259)	0
Funds Pending Approval			14,400,000	14,400,000	14,400,000		14,400,000	
Total	137,088,879	16,362,869	48,388,879	201,840,627	201,840,627	159,470,381	42,370,246	

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE B140999	33,988,879	
AIE B105504	44,000,000	
AIE No. B105504	22,000,000	
AIE No. B128011	5,000,000	
AIE No. B154120	12,000,000	
AIE No. B128924	12,000,000	
AIE No. B164353	18,000,000	
AIE No. B155885	24,088,879	
AIE No. B104737		20,000,000
AIENo. A823675		35,000,000
AIE No. B104826		10,367,724
AIE No. B124606		9,000,000
AIE No. B047255		377,586
AIE No. B119561		8,500,000
AIE No. B124859		700,000
AIE No. B129155		7,000,000
AIE No. B128193		6,900,000
AIE No. B119950		12,000,000
AIENo. B132248		6,000,000
AIE No. B140648		12,000,000
AIE No. B138916		12,000,000
AIE No. B126210		7,000,000
AIE NO. B105005		11,600,000
Total	171,077,758	158,445,310

Notes to the Financial Statements (Continued)

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	20,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	20,000

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,988,520	2,049,720
Personal allowances paid as part of salary	61,200	
House Allowance		
Transport Allowance		
Leave allowance	20,000	10,000
Gratuity to contractual employees		769,440
Employer Contributions Compulsory national social security schemes	155,520	155,520
Total	2,225,240	2,984,680

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	338,000	621,249
Communication, supplies and services	399,000	341,000
Domestic travel and subsistence	701,600	227,200
Printing, advertising and information supplies & services	2,180,000	
Training expenses	780,000	2,721,600
Hospitality supplies and services	158,000	
Other committee expenses	2,702,500	
Committee allowance	4,359,000	3,870,580
Travel Cost	523,600	
Insurance costs	113,006	116,522
Electricity	45,640	
Water	22,500	
Office and general supplies and services	822,921	1,092,636
Routine maintenance – vehicles and other transport equipment	154,600	220,549
Routine maintenance – other assets		
Fuel & Lubricants	300,000	200,000
Bank Charges	34,420	116,606
Total	13,634,790	9,527,942

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools	28,500,000	13,800,000
Transfers To Secondary Schools	49,032,000	59,450,000
Transfers To Tertiary Institutions	-	12,000,000
Total	77,532,000	85,250,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	27,706,350	31,209,282
Bursary – tertiary institutions	15,341,224	-
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	10,400,000	5,700,000
Sports projects (see attached list)	2,700,000	2,700,000
Environment projects (see attached list)	2,741,777	2,741,777
Emergency projects (see attached list)	7,000,000	7,100,000
Total	65,889,351	49,451,059

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	649,043

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Purchase of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment		-
Purchase of ICT Equipment, Software and Other ICT Assets	189,000	-
Purchase of Specialized Plant, Equipment and Machinery		-
Acquisition of Land		-
Total	189,000	649,043

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub		
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	27,970,246	16,362,869
<i>Name Of Bank, Account No. 011200051118100</i>	-	-
Total	27,970,246	16,362,869
10 B: Cash on Hand	-	-
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total	-	-

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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>
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Name of Officer</i>	dd/mm/yy			
<i>Total</i>			-	-

12A. Retention

	<i>2021-2022</i>	<i>2020-2021</i>
	<i>KShs</i>	<i>KShs</i>
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

	<i>2021-2022</i>	<i>2020-2021</i>
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 st July (A)	-	54,961
Gratuity held during the year (B)		-
Gratuity paid during the Year (C)		-
Closing Gratuity as at 30 th June D= A+B-C	-	54,961

[Provide short appropriate explanations as necessary]

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Notes to the Financial Statements (Continued)

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	16,362,869	5,195,282
Cash in hand		
Imprest		
Total	16,362,869	5,195,282

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Bank account Balances	510,040		
Cash in hand	-		
Accounts Payables	-		
Receivables	-		
Others (<i>specify</i>)	-		
Total	510,040		

Notes to the Financial Statements (Continued)

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,908,321	1,213,561
Use of goods and services	3,172,188	6,824,819
Amounts due to other Government entities (see attached list)	2,500,000	23,800,000
Amounts due to other grants and other transfers (see attached list)	20,389,737	29,027,410
Acquisition of assets	-	-
Funds pending approval	14,400,000	3,320,000
Total	42,370,246	64,186,747

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Notes to the Financial Statements (Continued)

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	24,425,477.40	45,469,269.55
Total	24,425,477.40	45,469,269.55

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff Gratuity				
1. Samuel Muchoki	Accounts Assistant	1 st March 2017	83,109	Gratuity Paid after on August
2. Purity Mutahi	Office Clerk	1 st March 2017	78,831	Gratuity Paid after on August
3. Mercy Wambeti	Records Management officer	1 st March 2017	78,831	Gratuity Paid after on August
4. Samuel Muriithi	Driver	1 st March 2017	78,831	Gratuity Paid after on August
5. Catherine Wawira	Cleaner. Office Tea Girl	1 st March 2017		Gratuity Paid after on August
6. Peterson njiru	Guard	1 st March 2017	65,360	Gratuity Paid after on August
Sub-Total				
Grand Total			450,322	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,908,321	1,213,561	
Use of goods & services		3,172,188	6,824,819	
Amounts due to other Government entities				
Primary				
Iveche Primary			2,500,000	
Dallas Primary			1,800,000	
Gaciigi Primary			1,600,000	
Gakinduriri Primary			6,000,000	
Gatwe Primary			2,600,000	
TACC hall			1,000,000	
Kigari Primary			600,000	
Secondary				
County secondary School		500,000	-	
St Alphonse secondary school		500,000		
St Joseph the Worker sec School		500,000		
Itabua day secondary School		500,000		
Gatoori Day Sec Sch			4,000,000	
St Christopher Day Sec School		500,000	3,700,000	
Sub-Total		2,500,000	23,800,000	
Amounts due to other grants and other				

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
transfers				
Bursary		18,805,323	25,935,204	
Security				
Kathangariri Ass Chief		1,300,000		
Kairuri Assistant Chief				
Gicherori Assistant Chief			1,500,000	
Manyatta Assistant chief			1,500,000	
Emergency		284,414	92,206	
Sub-Total		20,389,737	29,027,410	
Acquisition of assets			957	
Others (<i>specify</i>)			-	
Sub-Total		-		
Funds pending approval		14,400,000	3,320,000	
Grand Total		42,370,246	64,186,747	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	2,938,343			2938343
Transport equipment	3,475,910			3475910
Office equipment, furniture and fittings	1,278,807	189,000		1,467,807
ICT Equipment, Software and Other ICT Assets	600,480			1353680
Other Machinery and Equipment	700000			700000
Heritage and cultural assets				
Intangible assets				
Total	8,993,540			9,182,540

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
ACK Christ the King Karuriri Primary	EQUITY BANK	019026245564	125,847.00	0.35
ACK Gatondo Primary School	EQUITY BANK	0190291035012		353,746.04
ACK Gatondo Secondary School	FAMILY BANK	07000045065		520
ACK Kamviu Day Secondary School	CONSOLIDATED BAK	010041301000320		165,789.35
ACK Kathangariri Primary School	CO OPERATIVE BANK	01109052745100		200
All Saints Kigari Day Secondary School	KCB BANK	11026100062		2,261,095.80
All Saints Kigari Primary School	CO OPERATIVE	0190554322112		
CCM Kathuniri primary school	CO OPERATIVE BANK	01141731988900		651,770.00
D.E.B Kangaru Day Secondary School	NATIONAL BANK	01060221187000		1,640,219.00
Dallas primary school	FAMILY BANK	075000032207	1,242,699.00	
DEB Kairuri Mixed Day Secondary	CO OPERATIVE BANK	01109407114700		1,372,627.00
DEB Kairuri Primary School	KCB BANK	1146894562	147,425.50	7,734.36
Embu county mixed day secondary school	EQUITY BANK	0190293860221	2,853.50	0
Embu Police Station	CO OPERATIVE BANK	01141731391800		941.50
Embu urban integrated secondary school	CO OPERATIVE BANK	01141408018300	2,692,682.00	0

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Embu Urban Integrated Secondary School	FAMILY BANK	075000027993	0.00	4,326.00
Embu urban primary school	FAMILY BANK	075000032949		68,773.40
Gaciigi Primary School	CO OPERATIVE BANK	01109407154500	2,315,500.24	899,200.24
Gatituri Ap Line	EQUITY BANK	0190199122210		6,204.40
Gatondo Primary School	EQUITY BANK	0190291035012		353,746.04
Gatunduri Day Secondary School	KCB BANK	1149191856	260,621.00	288,920
Gatunduri Primary School	CO OPERATIVE BANK			0
Gatwe Primary School	FAMILY BANK	075000028899		119,735.50
Gicherori Primary School	FAMILY BANK	075000038214	146,797.00	48,500.00
Gituri Primary School	FAMILY BANK	075000028797		958.40
Igumo primary school	EQUITY BANK	0190194371953	500,385.00	
Itabua Day Secondary School	EQUITY BANK	0		0
Itabua Primary School	CO OPERATIVE BANK	01141052190800	77,565.00	397.00
Ithangawe Primary School	CO OPERATIVE BANK	01117730424000	1,809.50	21,226
Iveche Primary School	CO OPERATIVE BANK	01139052000101		125,230
Joseph Allamano Primary School	EQUITY BANK	0190162035334	1,0674.80	374.80
Kagumori Primary School	CO OPERATIVE BANK	01117052366900	134,609.00	95,956.00
Kairuri chiefs office	CO OPERATIVE BANK	01141923862100	70,585.00	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kambo assistant chief office	FAMILY BANK	075000052843	27,451.40	
Kamui Primary School	KCB BANK	1257957929	83,145.00	1,174.00
Kamviu Primary School	CO OPERATIVE BANK	01117730424000		21,226
Kangaru chiefs office	CO OPERATIVE BANK	01141923917700	111,326.50	
Kangaru D.O.'s office	FAMILY BANK	075000028823		-
Kangaru Girls Secondary School	KCB BANK	1272334244		0
Kangaru Primary School	CO OPERATIVE BANK	011117731055300		372.05
Kathangariri Assistant Chief	CO OPERATIVE BANK	01109730541500	360.00	
Kathuniri Primary School	CO OPERATIVE BANK	01141731988900		651,770.00
Kenga Day Secondary School	CO OPERATIVE BANK	01100407337000	0	1,919,619.00
Kenga Primary School	CO OPERATIVE BANK	01141052746600	69.50	0
Kiandundu Primary School	CO OPERATIVE BANK	01117052750401		2,079.90
Kigari Primary school	CO OPERATIVE BANK	01109408723800		73978.15
Kihumbu Primary School	CO OPERATIVE BANK	01109052751800	89,703.60	1,852.60
Kiriari Mixed Day Secondary School	CO OPERATIVE BANK	01100051743200	473,035.80	2,385,749.80
Kirigi Day Secondary School	CO OPERATIVE BANK	01100051093900	129,354.00	97,359.51
Kirigi Primary School	CO OPERATIVE BANK	01100052745900	129,354.00	997,120.00
Kithegi Day Secondary School	CO OPERATIVE BANK	01100051722100	80,069.47	502,838.47

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kithegi primary school	CO OPERATIVE BANK	01109052750900		1,523,106.90
Kithimu Assistant Chief Office	EQUITY BANK	0190281015978		0
Kithimu primary school	CO OPERATIVE BANK	01141052747800	86,780.00	2,360.00
Kithunguriri assistant chief	CO OPERATIVE BANK	01109730467500	65.00	
Kithunguriri Primary School	CO OPERATIVE BANK	01109052746300	85,975.26	0
Manyatta Assistant Chief Office	CO OPERATIVE BANK	01109730553300	42,970.50	
Manyatta Environment Project	FAMILY BANK	075000038589	467,612.53	2,999,457.39
Manyatta Sports	CO OPERATIVE BANK	01109730223300	698,775.10	5.10
Manyatta T.T.I.	CO OPERATIVE BANK	01141731972200		11,353,095.00
Mbukori Primary School	CO OPERATIVE BANK	01109052748601	61,430.20	2,523.20
Mbuvori AP Line	FAMILY BANK	075000038058		185,516
Mukangu Day Secondary School	NATIONAL BANK	01224070112000		1,956,228.60
Mukangu Primary School	CO OPERATIVE BANK	1109052734400	82,836	417.50
Municipality chiefs office	EQUITY BANK	0190263623404		775.00
Muvandori Primary School	CO OPERATIVE BANK	01100052677600		760.00
Nembure Primary School	CO OPERATIVE BANK	01117052749102	51.00	1,003,740.00
Ngerwe assistant chief office	FAMILY BANK	075000038115		361,577.00
Ngerwe Primary School	FAMILY BANK	075000038570		0

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ngimari primary school	CO OPERATIVE BANK	01120051118100	997,120	997,120.00
Njukiri Primary School	CO OPERATIVE	01117052743401	65,783.00	
Nthambo Day Secondary School	FAMILY BANK	075000050125	318.80	0
Nthambo Day Secondary School	NATIONAL BANK	01021068549700	0.00	56,291.00
Riarjagi Assistant Chief Office	CO OPERATIVE BANK	01109731026000		399,940.00
Rugumu day secondary school	EQUITY BANK	01902625648461	566,070.00	3,912,444.00
Rugumu Primary School	CO OPERATIVE BANK	01139731731600		1076.60
Rukira Day secondary School	CO OPERATIVE BANK	01109052987100	670,384.00	0
Rukira Primary School	CO OPERATIVE BANK	0141052750300	998,975.00	
Rung'ang'a Day Secondary School	CO OPERATIVE BANK	01109408724400	63,730.00	64,090.00
St Alphonse Mixed Secondary School	CO OPERATIVE BANK	1109052734400		417.50
St Benedict Kithimu	CO OPERATIVE BANK	01120052627701		3,193,823.19
St Christopher Nembure Secondary	CO OPERATIVE BANK	01141052299700	479,095.00	2,935
St Francis Primary School	CO OPERATIVE BANK	01109052749400	40,749.00	
St John Chrisostom Secondary School	CO OPERATIVE BANK	01109407114700		7,734.36
St Joseph Ndunda Primary	NATIONAL BANK	01281015247600	2,303,059.90	
St Joseph the Worker Kathuniri sec	EQUITY BANK	0190161994000		4,951.20

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
St Mathew Kiangima Primary	CO OPERATIVE BANK	0110952744300		0
St Pauls Mbuvari Primary School	EQUITY BANK	0190193223262	66,084.00	
St Peters Kathakwa Secondary	CO OPERATIVE BANK	01139051722903		1,361,279.85
St. Lukes Day Secondary School –Karurina	CO OPERATIVE BANK	01139051619902		6,107.00
St. Marks Rutune Primary School	CO OPERATIVE BANK	01100408943100	279,636.00	740.00
St. Martha gatoori day secondary	FAMILY BANK	075000038589	1,153,511.80	
St. Michael Municipality Mixed Day School	EQUITY BANK	0190262845373	1,992,242.00	253,590.00
St. Monica Embu Special School	EQUITY BANK	0190280912670	1,000,255.00	599,550.00
Tende Primary School	CO OPERATIVE BANK	01100051174800		74,169.00
Ack Kirigi Primary School	CO OPERATIVE BANK	01100052745900	129,354.00	
Gatoori Primary School	FAMILY BANK	075000051830	44,740.00	
Kithungururu Assistant Chief Office	CO-OPERATIVE BANK	01109730467500	2,249,400	
Rung'ang'a Primary School	CO-OPERATIVE BANK	01109408724400	944,552	
	TOTALS		24,425,477.40	45,469,269.55

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Un Accounted For Bursary	The Acknowledgement receipts are still being received in the office	FAM	2 Months
1.2	Unsupported procurement of Sports Items	Procurement documents were forwarded to the auditors	FAM	Work In Progress
2.0	Payment to a Company different from the contracted company	Accounting documents were provided	FAM	Work In Progress
3.0	Cash and Cash equivalent	Explanation was given as Kshs3.3 being funds not received from the Board	FAM	Resolved
Other Matter				
1.1	Revenue Analysis	The funds were received and utilized		Work In Progress
Budge making shall be reviewed	FAM, NG-CDF ,PMCS	Work In Progress		
1.2	Expenditure Analysis	Unutilized funds have been utilized	FAM, NGCDF, PMCs	Work In Progress
1.3	Project Implementation Status	The projects have since started and completed and others ongoing	FAM, NGCDF, PMCs	Work In Progress

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 Name **NAME KEKA**
 Fund Account Manager.

**FUND ACCOUNTS MANAGER
MANYATTA CONSTITUENCY
P. O. Box 1991-60100, EMBU**

Date:

