

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY	
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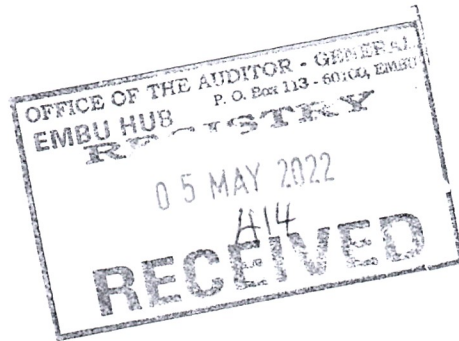
OF

THE AUDITOR-GENERAL

ON

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

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



MANYATTA 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)

Manyatta Constituency

National Government Constituencies Development Fund (NGCDF)

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

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Manyatta 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

*Manyatta Constituency
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Core Values

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

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
Opposite Regional Commissioner's Offices
Along Embu Meru Highway
Embu

***Manyatta Constituency
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(f) Manyatta NGCDF Contacts

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

(g) Manyatta Constituency NGCDF Bankers

Cooperative Bank A/C No.01120051118100)
Embu Branch
Embu

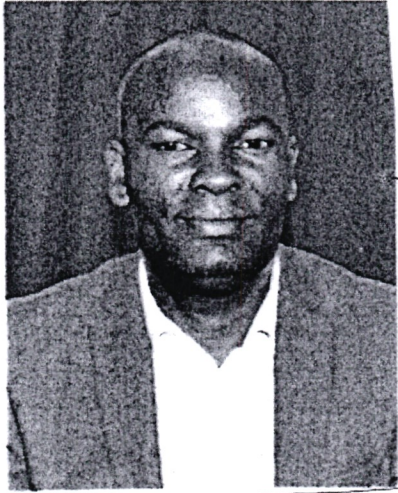
(h) Independent Auditors

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

(i) Principal Legal Adviser

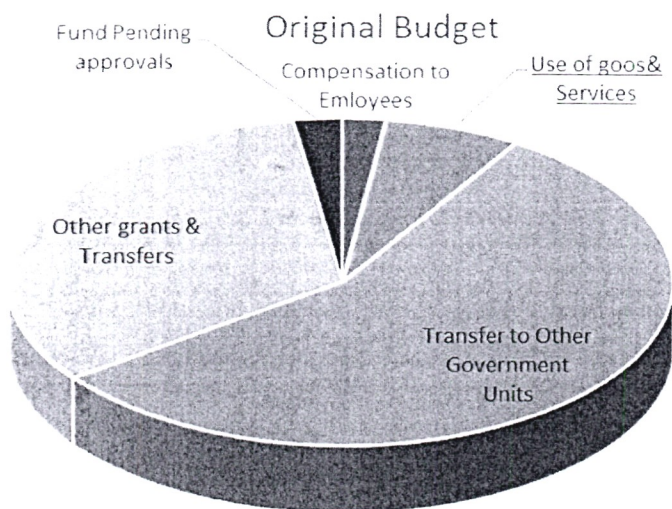
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT

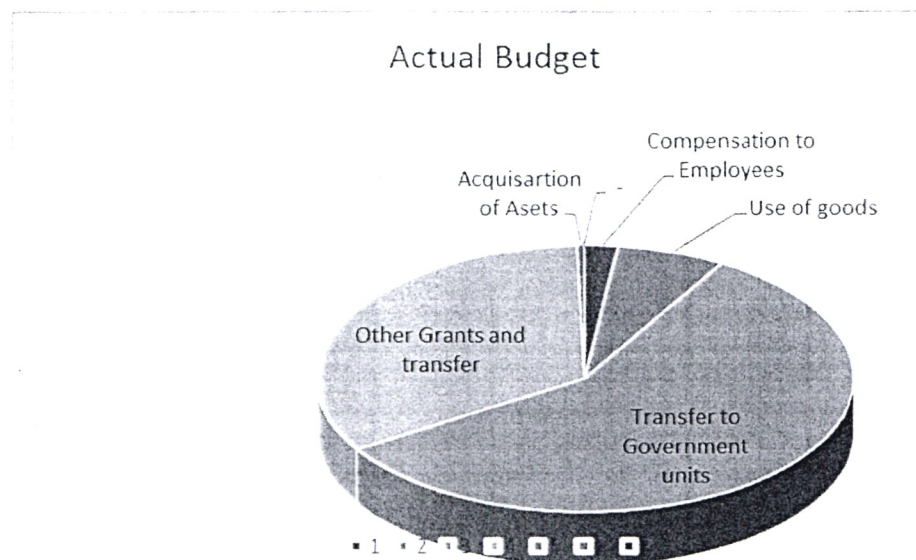


During the financial year 2020/2021, Manyatta NG-CDF was allocated Kshs 137,088,879 out of which Kshs 92,000,000 have been disbursed by the Board and a balance of Kshs 48,388,879 was yet to be disbursed at the end of the financial year. In the course of the year Kshs 163,340,592 have been disbursed utilized on various projects . This amount includes Kshs 66,445,310 which was fund for previous financial year received in the current financial year and Kshs 5,195,282 which was funds available at the beginning of the financial year.

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



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

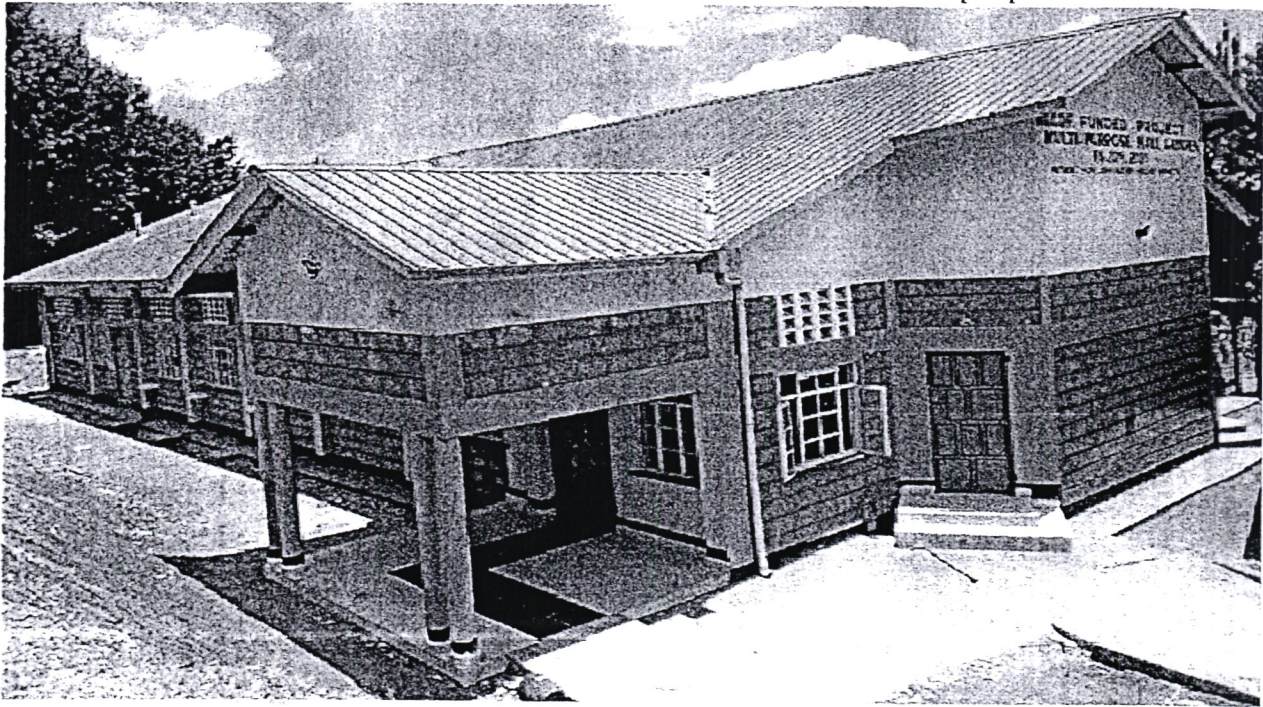


There is increment in absorption of funds by the NG-CDF Manyatta in comparison to the previous financial year. This has resulted to faster completion of projects particularly in the learning institutions where several classrooms have been completed, Dining halls and laboratory, there is also improved sanitation in schools through construction of latrines for teachers and students. This has enhanced smooth learning in schools which in turn has improved academic performance.

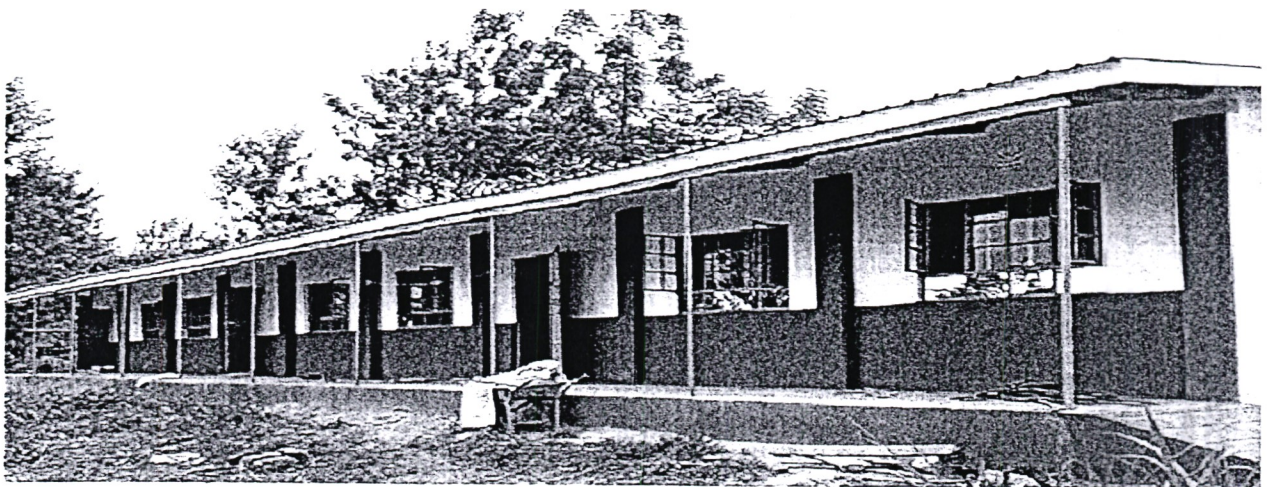
Under security Projects, NG-CDF Manyatta has constructed and completed a number of Chief and Assistant Chiefs offices. This has led to improvement of social order

Below are some of the projects implemented in course of the financial year 2020/2021;

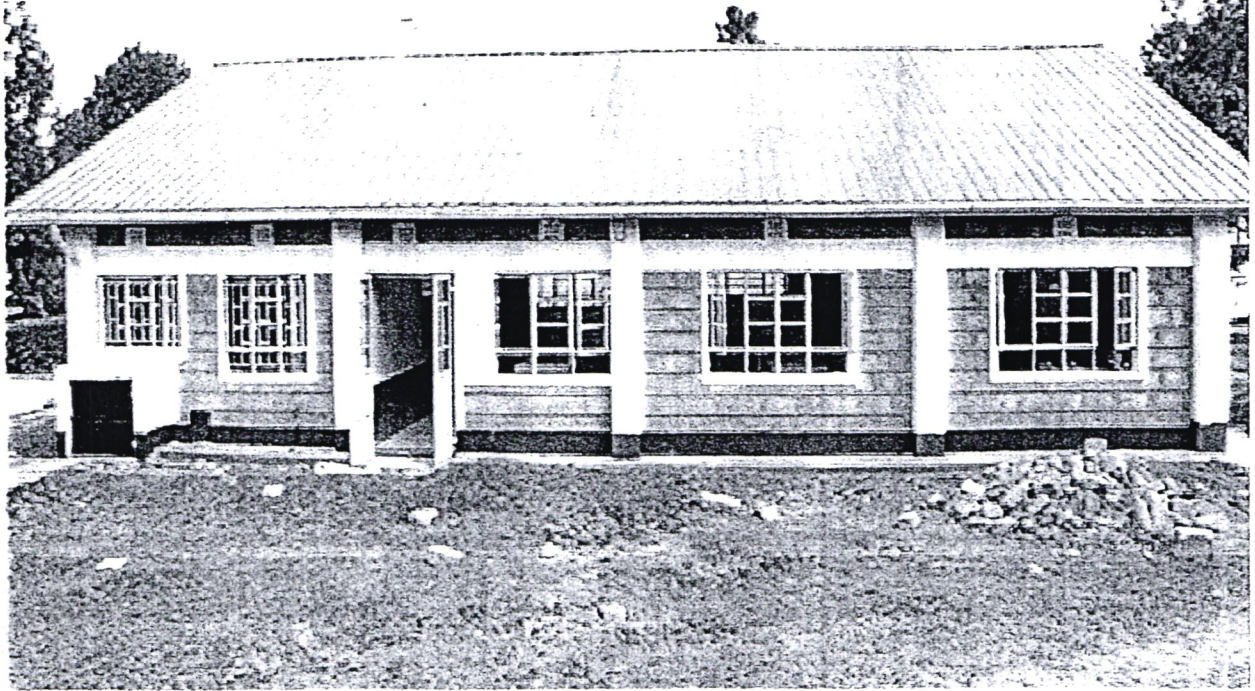
1. All Saints Kigari Day Secondary School- Construction of a Multi-purpose Hall



2. St Michael Day Secondary school – Construction of 3 Classrooms



3. St Peter Kathakwa Secondary School– Construction of a Laboratory



Challenges

With the prevailing Covid-19 pandemic, NG-CDF Manyatta has experienced delay in the implementation of projects despite availability of funds in the PMC accounts. This has contributed to delay in project implementation.

There has also been delay in disbursements of funds by the Board. This has also resulted to delay in projects implementation

EVANJ MBOG
Signature

A handwritten signature in black ink, appearing to be 'Evanj MBOG'.

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 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 have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 20/21 -we increased number of classrooms where 3no. classrooms were completed, 4 No classrooms are ongoing, 1 laboratory completed, 4No. ongoing, and 2 No. dining hall completed. -
Security	To enhance security and social order within the	Increase security and social order	- No of Chiefs & Assistant	2 No. Assistant chief offices were completed,

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	community		chiefs Offices constructe d	and 2 are ongoing
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 supplied 10 more tanks together with water harvesting goods
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	27 football and volleyball teams will be facilitated to organize tournaments and be issued with uniforms.
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. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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

Manyatta Constituency

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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

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. Xxx 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

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the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

XXX 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.

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

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.

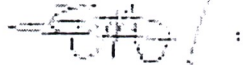
The Accounting Officer in charge of the NGCDF-Manyatta Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

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 25th April 2022.



Chairman NGCDF Committee

Name: EVANS NIBOGO

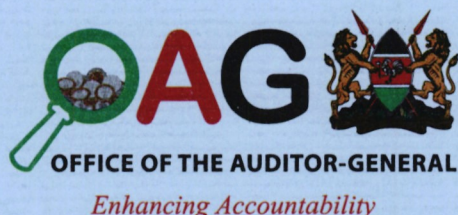


Fund Account Manager

Name: Mary Kabuga

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, 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

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Manyatta Constituency set out on pages 15 to 51,

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 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 the National Government Constituencies Development Fund - Manyatta Constituency as at 30 June, 2021, 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. Other Grants and Transfers

1.1 Unaccounted for Bursary Awards

The statement of receipts and payments and Note 8 to the financial statements reflects Kshs.49,451,059 relating to other grants and transfers, which includes Kshs.31,209,282 for bursaries to secondary schools. A sample of Kshs.1,184,400 of the bursaries awarded to the learning institutions revealed that Kshs.765,000 had not been acknowledged by the recipient institutions contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015 which states that the sums set aside under Sections 8 and 9 shall be properly accounted for and proper books of accounts shall be kept and returns made to the Constituency Committee for that Constituency on how the sum has been used.

In the circumstances, the accuracy and propriety of the expenditure on bursary to secondary school students of Kshs.31,209,282 could not be confirmed.

1.2 Unsupported Procurement of Sports Projects

The statement of receipts and payments and Note 8 to the financial statements reflects Kshs.49,451,059 relating to other grants and other transfers. The payment includes Kshs.2,700,000 relating to sports projects and Kshs.2,508,676 paid to a firm for supply of sports materials. However, the payment was not supported by Local Purchase Order, invoice and distribution list to show how the sports equipment procured were issued and distributed.

In the circumstances, it was not possible to confirm whether the Kshs.2,508,676 expenditures on sports items was a proper charge to public funds and whether value for money was realized on the expenditure.

2. Payment to a Company Different from the Contracted Company

The statement of receipts and payments and Note 6 to the financial statements reflects Kshs.9,527,942 relating to use of goods and services. The amount includes Kshs.2,721,600 training expenses, and Kshs.760,000 paid to a company for a three-day full board conference facility for 25 participants offered by another company in Nyeri. The notice of award of contract was not provided for audit review. Further, supporting documents showing the training program, signed attendance register for the 3 days training including back to office reports and evidence of travel to the training venue were not provided for audit review.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.2,721,600 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 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 other key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.212,049,471 and Kshs.163,660,592 respectively resulting to an under-funding of Kshs.48,388,879 or 22% of the budget. Similarly, the Fund expended Kshs.147,862,724 against an approved budget of Kshs.212,049,471 resulting to an under-expenditure of Kshs.64,186,747 or 30% of the budget.

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

2. Project Implementation Status Report

The statement of receipts and payments and as disclosed in Notes 7, 8 and 9 to the financial statements reflects Kshs.135,350,102 comprising of Kshs.85,250,000, Kshs.49,451,059 and Kshs.649,043 relating to transfers to other Government units, other grants and transfers and acquisition of assets respectively. The Fund incurred

Kshs.124,750,882 relating to projects implementation which according to the status report were complete, ongoing or had not been started. The project implementation status report as at 30 June, 2021 provided for audit indicated that twenty-three (23) projects amounting to Kshs.61,116,778 had been not started.

In the circumstances, failure to implement projects within the stipulated period may have denied the constituents of Manyatta Constituency the much-desired development.

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, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Conclusion

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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 September, 2022

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

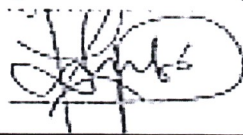
	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	2	158,445,310	123,040,875
Proceeds from sale of assets	3		–
Other Receipts	4	20,000	–
TOTAL RECEIPTS		158,465,310	123,040,875
PAYMENTS			
Compensation of employees	5	2,984,680	2,875,357
Use of goods and services	6	9,527,942	7,015,113
Transfers to Other Government Units	7	85,250,000	77,060,000
Other grants and transfers	8	49,451,059	34,316,226
Acquisition of Assets	9	649,043	753,200
Other Payments	10	–	1,169,256
TOTAL PAYMENTS		147,862,724	123,189,152
SURPLUS/(DEFICIT)		<u>10,602,586</u>	<u>(148,277)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Manyatta Constituency financial statements were approved on 25th April 2022 and signed by:



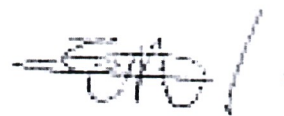
Fund Account Manager

Name: Mary Kabuga



National Sub-County
Accountant

Name: Peter Wachira
ICPAK M/No: 20417



Chairman NG-CDF
Committee


Name: EVANS MBOGO

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

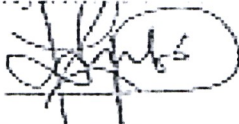
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	16,362,869	5,195,282
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		16,362,869	5,195,282
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		16,362,869	5,195,282
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	-	-
Gratuity	13B	54,961	-
TOTAL FINANCIAL LIABILITES			-
NET FINANCIAL ASSETS		16,307,908	5,195,282
REPRESENTED BY			
Fund balance b/fwd	14	5,195,282	5,343,559
Prior year adjustments	15	510,040	-
Surplus/Deficit for the year		10,602,586	(148,277)
NET FINANCIAL POSITION		16,307,908	5,195,282


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Manyatta Constituency financial statements were approved on 25th April 2022 and signed by:



Fund Account Manager
Name: Mary Kabuga



National Sub-County
Accountant
Name: Peter Wachira
ICPAK M/No:20417



Chairman NG-CDF Committee
Name: Evans Mbogo

Manyatta Constituency

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

STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	158,445,310	123,040,875
Other Receipts	3	20,000	-
Total receipts		158,465,310	123,040,875
Payments for operating activities			
Compensation of Employees	4	2,984,680	2,875,357
Use of goods and services	5	9,527,942	7,015,113
Transfers to Other Government Units	6	85,250,000	77,060,000
Other grants and transfers	7	49,451,059	34,316,226
Other Payments	9	-	1,169,256
Total payments		147,213,681	122,435,952
Total Receipts Less Total Payments		11,251,629	604,923
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (Outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	54,961	-
Prior year adjustments	14	510,040	-
Net cash flow from operating activities		11,816,630	604,923
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	649,043	(753,200)
Net cash flows from Investing Activities		(649,043)	(753,200)
NET INCREASE IN CASH AND CASH EQUIVALENT		11,167,587	(148,277)
Cash and cash equivalent at BEGINNING of the year	10	5,195,282	5,343,559
Cash and cash equivalent at END of the year		<u>16,362,869</u>	<u>5,195,282</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Manyatta Constituency financial statements were approved on 25/11/2022 and signed by:



National Sub-County

Chairman NG-CDF Committee

Fund Account Manager

Accountant

Name: EVANIS MBOGO

Name: MARY KIRUGU

Name: Peter Wachira

ICPAK M/No: 20417

THE NATIONAL SUB-COUNTY ACCOUNTANT

EMBU WEST

P. O. Box 4330 - 60100,

EMBU

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c%
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	Kshs	
RECEIPTS		Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	5,195,282	69,745,310	212,029,471	163,640,592	48,388,879	77.2%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts	20,000			20,000	20,000		100.0%
TOTALS	137,108,879	5,195,282	69,745,310	212,049,471	163,660,592	48,388,879	77.2%
PAYMENTS							
Compensation of Employees	2,900,000	900,000	398,241	4,198,241	2,984,680	1,213,561	71.0%
Use of goods and services	9,437,996	3,295,282	3,619,483	16,352,761	9,527,942	6,824,819	58.3%
Transfers to Other Government Units	78,850,000	1,000,000	29,200,000	109,050,000	85,250,000	23,800,000	76.9%
Other grants and transfers	45,900,883		32,577,586	78,478,469	49,451,059	29,027,410	61.8%
Acquisition of Assets	0		650,000	650,000	649,043	957	99.9%
Other Payments	0			0	-	-	-
Funds pending approval**		20,000	3,300,000	3,320,000	-	3,320,000	69.7%
TOTALS	137,088,879	5,215,282	69,745,310	212,049,471	147,862,724	64,186,747	77.2%

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

(a) Other Receipt under the original budget includes Kshs 20,000 receipts from sale of tender

(b) Underutilization on;

- i. Compensation of employees
- ii. Use of goods
- iii. Transfer to Government units
- iv. Other grants & Transfer

Is as a result of delay in disbursement of funds by the Board

(c) changes between the original and final budget is as a result of previous year funds amounting to Kshs 66,445,310 received and utilized during the current financial year

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	64,186,747
Less undisbursed funds receivable from the Board as at 30 th June 2021	48,388,879
	15,797,868
Add Accounts payable	54,961
Less Accounts Receivable	
Add/Less Prior Year Adjustments	510,040
Cash and Cash Equivalents at the end of the FY 2020/2021	16,362,869

The NGCDF-Manyatta Constituency financial statements were approved on 25/4 2022 and signed by:







Fund Account Manager

Name: 25/4/2022 KABIR

National Sub-County Accountant

Name: Peter Wachira
 ICPAK M/No: 20417

Chairman NG-CDF Committee

Name: EVINUS MBOG



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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,500,000		900,000	198,241	3,598,241	2,767,960.00	830,281
1.2 Committee allowances	2,500,000		2,500,000	700,000	5,700,000	3,744,200.00	1,955,800
1.3 Use of goods and services	2,825,332		795,282	1,000,000	4,620,614	2,171,093.00	2,449,521
1.5 NHIF	200,000			100,000	300,000	61,200.00	238,800
1.6 NSSF	200,000			100,000	300,000	155,520.00	144,480
2.0 Monitoring and evaluation					0		0
Capacity Building					0		0
2.1 Capacity building	1,300,000			800,000	2,100,000	1,177,600.00	922,400
2.2 Committee allowances	2,000,000			300,000	2,300,000	1,414,000.00	886,000
2.3 Use of goods and services	812,664.41			819,483	1,632,147	1,021,049.00	611,098
3.0 Emergency					0		0
Emergency	7,192,206.90				7,192,207		7,192,207
Sale of Tenders			20,000				
3.1 Primary schools					0		0
3.1.2 Kamuu primary school	0				1,000,000.00	1,000,000.00	0
3.1.3 Kirigi primary school	0				1,000,000.00	1,000,000.00	0
3.1.4 Gatondo primary school	0				500,000.00	500,000.00	0
3.1.5 Kagumori primary school	0				1,000,000.00	1,000,000.00	0
3.1.6 Tende primary school	0				500,000.00	500,000.00	0
3.1.7 Kathuniri primary school	0				500,000.00	500,000.00	0
3.1.8 Embu Urban Intergrated	0				500,000.00	500,000.00	0

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
primary school						
3.2 Secondary schools						0
3.2.1 Kamviu mixed secondary school	0			1,600,000.00	1,600,000.00	0
3.2.2 Kirigi mixed secondary school	0			100,000.00	100,000.00	0
3.2.7 Muvandori Day econdary		1,000,000	3,000,000	4,000,000		4,000,000
3.2.8 Kigari Day Secondary			3,000,000	3,000,000		3,000,000
3.2.9 Nthambo day Secondary				0		0
3.2.10 St michael day Secondary				0		0
3.2.11 St Lukes day Secondary				0		0
3.2.12 Muvandori Day Secondary			2,800,000	2,800,000		2,800,000
3.2.12 Kigari Day Secondary			2,800,000	2,800,000		2,800,000
3.2.13 St Mary's Mukangu Day Secondary				0		0
3.2.14				0		0
3.3 Security project(EMERGENCY				0		0
3.3.1 Rianjagi Asst.Chief office	0			400,000	400,000.00	0
3.4 NG-CDF Office renovation	0		650,000	650,000	649,043.00	957
4.0 Bursary and social security			1,998,000	1,998,000		1,998,000
Bursary Tertiary	10,591,898		12,000,000	22,591,898		22,591,898
Bursary Secondary	16,375,001		15,502,000	31,877,001	31,209,282.00	667,719
5.0 Sports				0		0
Sports	2700000		225,586	2,925,586	2,700,000.00	225,586

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.0 Environment projects				0		0
6.1 Manyatta environment	0			0		0
6.2 St. michael day secondary school	250000			250,000	250,000	0
6.3 Gituri day secondary school	250000			250,000	250,000	0
6.4 St.joseph m-tetu secondary school	250000			250,000	250,000	0
6.5 St.teresas girls secondary school	250000			250,000	250,000	0
6.6 St.joseph allamano primary school	250000			250,000	250,000	0
6.7 Mbukori primary school	250000			250,000	250,000	0
6.8 St.francis priimary school	250000			250,000	250,000	0
6.9 Kirigi primary school	250000			250,000	250,000	0
6.10 Ngimari primary school	250000			250,000	250,000	0
6.11 Gakinduriri primary school	250000			250,000	250,000	0
6.12 County primary school	241777			241,777	241,777	0
7.0 Primary schools projects				0		0
7.1 Kithegi primary school	1500000			1,500,000	1,500,000.00	0
7.2 Gicherori primary school	1500000			1,500,000	1,500,000.00	0
7.3 Itabua primary school	1500000			1,500,000	1,500,000.00	0
7.4 Ngimari primary school	1000000			1,000,000	1,000,000.00	0
7.5 Nembure primary school	1000000			1,000,000	1,000,000.00	0
7.6 St.monica special school	600000			600,000	600,000.00	0
7.7 Kathuniri primary school	600000			600,000	600,000.00	0

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.8 Gituri primary school	1000000			1,000,000	1,000,000.00	0
7.9 Muvandori primary school	500000			500,000	500,000.00	0
7.10 Gaciigi primary school	1600000			1,600,000	-	1,600,000
7.11 Dallas primary school	1800000		2,000,000	3,800,000	2,000,000.00	1,800,000
7.12 Gakinduriri primary school	6000000			6,000,000	-	6,000,000
7.13 Gatwe primary school	2600000			2,600,000	1,300,000.00	1,300,000
7.14 Gatondo primary school	300000			300,000	300,000.00	0
7.15 Iveche primary school	6900000			6,900,000	-	6,900,000
7.16 TACC Hall	1000000			1,000,000	-	1,000,000
7.17 St. Marks Rutune Primary school	0		700,000	700,000	700,000.00	0
7.18 Kithimu Pry sch	0		300,000	300,000	300,000.00	0
7.19 St Joseph Ndunda Primary			1,800,000			
8.0 Secondary schools projects				0		0
8.1 St.mary's mukangu secondary school	1900000			1,900,000	1,900,000.00	0
8.2 DEB kangaru day secondary school	2000000			2,000,000	2,000,000.00	0
8.3 St.christopher day secondary school	3000000			3,000,000	-	3,000,000
8.4 Kithegi day secondary school	500000			500,000	500,000.00	0
8.5 Gatunduri day secondary school	250000			250,000	250,000.00	0
8.6 St.michael day secondary school	1400000		1,000,000	2,400,000	1,400,000.00	1,000,000
8.7 Kiririari day secondary school	3500000			3,500,000	1,000,000.00	2,500,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.8 Kiriari day secondary school	690000			6,900,000	3,500,000.00	3,400,000
8.9 Kenga day secondary school	1000000		2,000,000	3,000,000	2,000,000.00	1,000,000
8.10 Rugumu day secondary school	3500000		3,000,000	6,500,000	3,000,000.00	3,500,000
8.11 Urban day secondary school	3500000		3,000,000	6,500,000	3,000,000.00	3,500,000
8.12 Kathakwa day secondary school	1000000		2,000,000	3,000,000	2,000,000.00	1,000,000
8.13 Gatoori day secondary school	4000000			4,000,000	-	4,000,000
8.14 Nthambo day secondary school				0	2,000,000.00	-2,000,000
8.15 St.benedict's kithimu day secondary school	3000000			3,000,000	3,000,000.00	0
8.17 St. Luke mixed day sec sch	0		400,000	400,000	400,000.00	0
8.18 Nthambo day sec sch	2,000,000		500,000	2,500,000	500,000.00	2,000,000
8.19 Isuzu East Africa Ltd	0			0	5,894,737.00	-5,894,737
8.20 CDT	0			0	105,263.00	-105,263
8.21 St. Marys Mukangu Day sec sch	0		2,000,000	2,000,000	2,000,000.00	0
8.22 St. Michael mixed day sec sch	0			0	400,000.00	-400,000
8.23 Isuzu East Africa Ltd	0			0	4,912,281.00	-4,912,281
8.24 CDT	0			0	87,719.00	-87,719
8.25 Runganga mixed sec sch	0		852,000	852,000	700,000.00	152,000
8.26 ACK Kenga Day Sec Sch	0			0	1,000,000.00	-1,000,000
8.27 Kathakwa Mixed Day Sec	0			0	1,000,000.00	-1,000,000

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sch						
8.28 Embu Urban Intergrated Sec	0			0	3,500,000.00	-3,500,000
8.29 Rugumu Mixed Day Sec Sch	0			0	3,500,000.00	-3,500,000
8.30 Kangaru Assistant County Comm.	0			0	300,000.00	-300,000
8.31 Isuzu East Africa Ltd	0			0	8,844,827.60	-8,844,828
8.32 CIT	0			0	155,172.40	-155,172
8.33 ST.Michael mixed day sec					600,000.00	
9.0 Tertially institutions project				0		0
9.1 Manyatta technical training insitute	12000000			12,000,000	12,000,000.00	0
10.0 Security projects				0		0
10.1 Kihungururu assistant chiefs office	1000000		1,000,000	2,000,000		2,000,000
10.2 Manyatta assistant chiefs office	1,500,000		500,000	2,000,000		2,000,000
10.3 Kithimu assistant chiefs office	1000000			1,000,000	1,000,000.00	0
10.4 Kathangariri administration police line	500000			500,000		500,000
10.5 Kamiu administration police line	500000			500,000		500,000
10.6 Gicerori assistant chiefs office	500,000		1,000,000	1,500,000		1,500,000

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.7 Nthambo assistant chief's office	1000000			1,000,000	1,000,000.00	0
10.8 Kangaru assistant county commissioner's office	300000			300,000	-	300,000
10.9 Ngerwe Asst. Chief Office	0		1,000,000	1,000,000	1,000,000.00	0
10.11 Gatituri Asst chief office	0		700,000	700,000	700,000.00	0
10.12 Municipality East Asst chief	0			0	1,000,000.00	-1,000,000
10.11 Kithunguriri ass.chief's office					1,000,000.00	
TOTAL	137,088,879	5,215,282	69,745,310	212,049,471	147,862,724.00	64,186,747

(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.

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.

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 30th 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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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO B005116	1		55,040,875
AIE NO B030197	2		4,000,000
AIE NO B030497	3		20,000,000
AIE NO B086444	4		6,000,000
AIE NO. A724472	5		9,000,000
AIE NO BO42798	6		14,000,000
			15,000,000
AIE B104737	1	20,000,000	
AIE A823675	2	35,000,000	
AIE No. B104826	3	10,367,724	
AIE B124606	4	9,000,000	
AIE B047255	5	377,586.00	
AIE B119561	6	8,500,000	
AIE B124859	7	700,000	
AIE B129155	8	7,000,000.00	
AIE B128193	9	6,900,000.00	
AIE B119950	10	12,000,000.00	
AIE B132248	11	6,000,000.00	
AIE B140648	12	12,000,000.00	
B138916	13	12,000,000.00	
B126210	14.	7,000,000.00	
B105005	15.	11,600,000.00	
	Total	158,445,310	123,040,875

3. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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)

4. OTHER RECEIPTS

	2020-2021	2019-2020
	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	-

5. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,049,720	2,125,629
Personal allowances paid as part of salary		60,400
House Allowance		
Transport Allowance		
Leave allowance	10,000	
Gratuity to contractual employees	769,440	493,808
Employer Contributions Compulsory national social security schemes	155,520	155,520
Total	2,984,680	2,875,357

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	3,870,580	3,995,800
Utilities, supplies and services	621,249	142,000
Communication, supplies and services	341,000	303,000
Domestic travel and subsistence	227,200	329,250
Printing, advertising and information supplies & services		68,400
Rentals of produced assets		-
Training expenses	2,721,600	506,250
Hospitality supplies and services		-
Other committee expenses		100,490
Committee allowance		58,130
Insurance costs	116,522	763,520
Specialized materials and services		-
Office and general supplies and services	1,092,636	348,273
Other operating expenses		400,000
Fuel	200,000	
Routine maintenance – vehicles and other transport equipment	220,549	
Bank Charges	116,606	
Total	9,527,942	7,015,113

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	13,800,000	28,400,000
Transfers to secondary schools (see attached list)	59,450,000	48,660,000
Transfers to tertiary institutions (see attached list)	12,000,000	-
TOTAL	85,250,000	77,060,000

8. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	31,209,282	
Bursary – tertiary institutions (see attached list)		
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Social Security programmes (NHIF)		
Security projects (see attached list)	5,700,000	17,300,000
Sports projects (see attached list)	2,700,000	4,858,993
Environment projects (see attached list)	2,741,777	4,858,993
Emergency projects (see attached list)	7,100,000	7,298,241
Total	49,451,059	34,316,226

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	649,043	-
Purchase of Vehicles and Other Transport Equipment		-
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		753,200
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	649,043	753,200

10. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	1,169,256
ICT Hub	-	-
	-	1,169,256

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: CASH BOOK BANK BALANCE

11A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Name of Bank, Account No.</i>	16,362,869	5,195,282
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
Total	16,362,869	5,195,282
11B: 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)

12: 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>				

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

13A. 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.]

13B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	54,961	-
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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14. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	5,195,282	5,343,559
Cash in hand	-	-
Imprest	-	-
Total	5,195,282	5,343,559

15. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	-	510,040	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	510,040	-

1. Prior year adjustment includes Ksh. 500,000 which is a project cheque written to a wrong school and deposited back in the main account but paid after the closure of the financial year.
2. Ksh. 10,040 was stale bursary cheques cleared in the proceeding financial year

16. 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)	-	2,790,000
Imprest surrendered during the Year (C)	-	2,790,000
closing accounts in account receivables D= A+B-C	-	-

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17. 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)

18. OTHER IMPORTANT DISCLOSURES

18.1: 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	–	–
	–	–

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

18.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,213,561	1,524,643
Use of goods and services	6,824,819	8,893,562
Amounts due to other Government entities (see attached list)	23,800,000	29,600,000
Amounts due to other grants and other transfers (see attached list)	29,027,410	34,248,001
Acquisition of assets	957	296,800
Others (<i>specify</i>)		
Funds pending approval	3,320,000	1,524,643
	64,186,747	74,563,006

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	45,469,268.55	14,564,324
	45,469,268.55	14,564,324

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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					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
	Sub-Total			
	Grand Total			

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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 Refurbishment	2,289,300	649,043	-	2,938,343
Transport equipment	3,475,910			3,475,910
Office equipment, furniture and fittings	1,278,807			1,278,807
ICT Equipment, Software and Other ICT Assets	600,480			600,480
Other Machinery and Equipment	700,000			700,000
Heritage and cultural assets				
Intangible assets				
Total	8,344,497			8,993,540

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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
Kiriari Mixed Day Secondary School	CO OPERATIVE BANK	01100051743200	2,385,749.80	572,977.00
Manyatta Sports	CO OPERATIVE BANK	01109730223300	5.10	61,905.00
Kenga Day Secondary School	CO OPERATIVE BANK	01100407337000	1,919,619.00	-
St Peters Kathakwa Secondary	CO OPERATIVE BANK	01139051722903	1,361,279.85	1,004,535.00
Kirigi Day Secondary School	CO OPERATIVE BANK	01100051093900	97,359.51	-
Kithegi Day Secondary School	CO OPERATIVE BANK	01100051722100	502,838.47	447,518
Gaciigi Primary School	CO OPERATIVE BANK	01109407154500	899,200.24	899,560.00
Itabua Primary School	CO OPERATIVE BANK	01141052190800	397.00	47,857.00
Nembure Primary School	CO OPERATIVE BANK	01117052749102	1,003,740.00	-
Kathuniri Primary School	CO OPERATIVE BANK	01141731988900	651,770.00	-
Muvandori Primary School	CO OPERATIVE BANK	01100052677600	760.00	-
Manyatta T.T.I.	CO OPERATIVE BANK	01141731972200	11,353,095.00	-
Kirigi Primary School	CO OPERATIVE BANK	01100052745900	997,120.00	-
Kagumori Primary School	CO OPERATIVE BANK	01117052366900	95,956.00	-
Tende Primary School	CO OPERATIVE BANK	01100051174800	74,169.00	-
St Benedict Kithimu	CO OPERATIVE BANK	01120052627701	3,193,823.19	-
CCM Kathuniri primary school	CO OPERATIVE BANK	01141731988900	651,770.00	-
St. Marks Rutune Primary School	CO OPERATIVE BANK	01100408943100	740.00	-
Rung'ang'a Day Secondary School	CO OPERATIVE BANK	01109408724400	64,090.00	-
Rianjagi Assistant Chief Office	CO OPERATIVE BANK	01109731026000	399,940.00	-
St. Lukes Day Secondary School –Karurina	CO OPERATIVE BANK	01139051619902	6,107.00	-
Ngimari primary school	CO OPERATIVE BANK	01120051118100	997,120.00	-
Kithegi primary school	CO OPERATIVE BANK	01109052750900	1,523,106.90	23,497.00

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Kithimu primary school	CO OPERATIVE BANK	01141052747800	2,360.00	
St Alphonse Mixed Secondary School	CO OPERATIVE BANK	1109052734400	417.50	99,078.00
Embu Police Station	CO OPERATIVE BANK	01141731391800	941.50	378,984.00
ACK Kathangariri Primary School	CO OPERATIVE BANK	01109052745100	200	46,860.00
Iveche Primary School	CO OPERATIVE BANK	01139052000101	125,230	125,230.00
Kamviu Primary School	CO OPERATIVE BANK	01117730424000	21,226	20,780.00
Ithangawe Primary School	CO OPERATIVE BANK	01117730424000	21,226	189,808.00
St Mathew Kiangima Primary	CO OPERATIVE BANK	0110952744300	0	49,448.00
Kihumbu Primary School	CO OPERATIVE BANK	01109052751800	1,852.60	49,135.00
Kiandundu Primary School	CO OPERATIVE BANK	01117052750401	2,079.90	218,489.00
Mukangu Primary School	CO OPERATIVE BANK	1109052734400	417.50	141,485.00
Rugumu Primary School	CO OPERATIVE BANK	01139731731600	1076.60	46,579.00
Kangaru Primary School	CO OPERATIVE BANK	011117731055300	372.05	76,475.00
St Christopher Nembure Secondary	CO OPERATIVE BANK	01141052299700	2,935	2,935.00
St John Chrisostom Secondary School	CO OPERATIVE BANK	01109407114700	7,734.36	8,094.00
DEB Kairuri Mixed Day Secondary	CO OPERATIVE BANK	01109407114700	7,734.36	747,701.00
Kigari Primary school	CO OPERATIVE BANK	01109408723800	73978.15	
Mbukori Primary School	CO OPERATIVE BANK	01109052748601	2,523.20	2,883
Gatunduri Primary School	CO OPERATIVE BANK		0	269,029.00
Kithunguriri Primary School	CO OPERATIVE BANK	01109052746300	0	159,125.00
ACK Kamviu Day Secondary School	CONSOLIDATED BAK	010041301000320	165,789.35	
Rugumu day secondary school	EQUITY BANK	01902625648461	3,912,444.00	-
Gatituri Ap Line	EQUITY BANK	0190199122210	6,204.40	6,205.00
Itabua Day	EQUITY BANK	0	0	1,076,224.00

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Secondary School				
St. Michael Municipality Mixed Day School	EQUITY BANK	0190262845373	253,590.00	200,114.00
Municipality chiefs office	EQUITY BANK	0190263623404	775.00	
Gatondo Primary School	EQUITY BANK	0190291035012	353,746.04	
St. Monica Embu Special School	EQUITY BANK	0190280912670	599,550.00	
Kithimu Assistant Chief Office	EQUITY BANK	0190281015978	0	
St Joseph the Worker Kathuniri sec	EQUITY BANK	0192161994000	4,951.20	100,051.00
ACK Gatondo Primary School	EQUITY BANK	0190291035012	353,746.04	-
Joseph Allamano Primary School	EQUITY BANK	0	374.80	130,795.00
ACK Christ the King Karuriri Primary	EQUITY BANK	0	.35	69,775.00
Gicherori Primary School	FAMILY BANK	075000038214	48,500.00	
Gituri Primary School	FAMILY BANK	075000028797	958.40	
Manyatta Environment Project	FAMILY BANK	075000038589	2,999,457.39	331,413.00
Embu Urban Integrated Secondary School	FAMILY BANK	075000027993	4,326.00	4,326.00
Gatwe Primary School	FAMILY BANK	075000028899	119,735.50	213,818.00
Dallas primary school	FAMILY BANK	075000032207	1,372,627.00	-
Ngerwe assistant chief office	FAMILY BANK	075000038115	361,577.00	350,000.00
Ngerwe Primary School	FAMILY BANK	075000038570	0	1,300,518.00
Embu urban primary school	FAMILY BANK	075000032949	68,773.40	-
Kangaru D.O.'s office	FAMILY BANK	075000028823	-	-
Mbuvori AP Line	FAMILY BANK	075000038058	185,516	1,100,758.00
ACK Gatondo Secondary School	FAMILY BANK	07000045065	520	88,810.00
Kamiu Primary School	KCB BANK	1257957929	1,174.00	
Gatunduri Day Secondary School	KCB BANK	1149191856	288,920	572,951

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Kangaru Girls Secondary School	KCB BANK	1272334244	0	999,395.00
All Saints Kigari Day Secondary School	KCB BANK	11026100062	2,261,095.80	2,054,738.00
DEB Kairuri Primary School	KCB BANK	1146894562	117.50	57,670.00
Mukangu Day Secondary School	NATIONAL BANK	01224070112000	1,956,228.60	
D.E.B Kangaru Day Secondary School	NATIONAL BANK	01060221187000	1,640,219.00	
All saints kigari primary school	CO OPERATIVE	0190554322112		216,796.00
Nthambo Day Secondary School	NATIONAL BANK	01021068549700	56,291.00	
			45,469,268.55	14,564,324

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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.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Accuracy of the Financial Statement	Arithmetic inaccuracies have been corrected	FAM	Resolved	1 Month
1.2	Un Utilized Funds	Un utilized funds have been reconciled	FAM	Resolved	1 Month
2.0	Cash & Cash Equivalent	Bank Reconciliation was amended AIE and sale of tender funds posted.	FAM	Resolved	1 Month
3.0	Transfer to Secondary Schools- Kangaru Girls	Accounting documents were submitted	PMC	Resolved	1 Month
4.0	Delayed Completion of Project- Embu Police	The project is complete	PMC	Not Handed over	1 Month
5.0	Completed and not in use project-Gatituri Administration Police	The project is in the process of being occupied	PMC	Not resolved	3 Months
Other Matter 1.1	Budgetary Control & performance	Budget Shortfall is as result of funds not released	Board	Not Resolved	Not Resolved
2.1 Project Implementation Status; Budgeted Projects	Ongoing projects and not started projects	Ongoing and not started project have been completed	FAM	Resolved	4 Months
2.2 Key ongoing and not started projects	Not completed and not started projects	The uncompleted projects are ongoing and will be completed in two years	FAM/ NG-CDFC/ PMC	Resolved	6 Months
3.0	Progress on follow up	Issues raised have been	FAM	In Process	3 Months

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		sorted			
Basis of Conclusion 1.	Presentation of Financial Statement	The 19/20 Financial Statement has been amended	FAM	Resolved	2 weeks
2.0	Delayed Completion of 6 Projects	The projects have been completed	FAM/ NG-CDFCPMC,	Resolved	6 Months