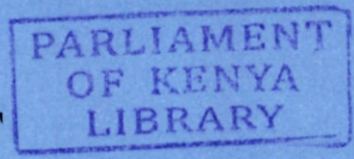


REPUBLIC OF KENYA

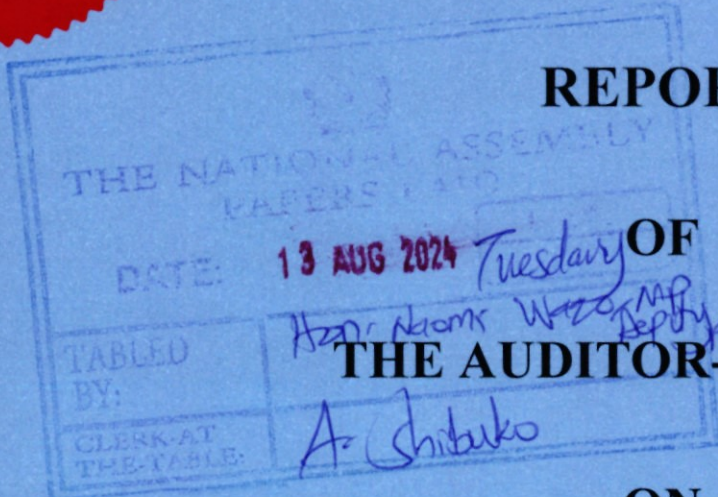


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT



**OF
THE AUDITOR-GENERAL**

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – EMUHAYA
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

29 SEP 2023

RECEIVED



**EMUHAYA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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***Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. 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 2022. 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 Emuhaya 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)

Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	PETER KIBISU AGOI
2.	Sub-County Accountant	EDGAR U. WAFULA
3.	Chairman NGCDFC	ENOS MAKANGA
4.	Member NGCDFC	SAMSON MALIKA

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Emuhaya 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.

(d) Emuhaya Constituency NGCDF Headquarters

P.O. Box 67-50307
LUANDA – BUSIA ROAD
NEXT TO DOS LUANDA

(e) Emuhaya Constituency NGCDF Contacts

Telephone: (254) 0743807499
E-mail: emuhayacdf@gmail.com
Website: www.emuhaya.co.ke

***Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
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(f) Emuhaya Constituency NGCDF Bankers

EQUITY BANK
LUANDA BRANCH
P. O BOX 34-50307
LUANDA – KENYA
A/C 1120299846566

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

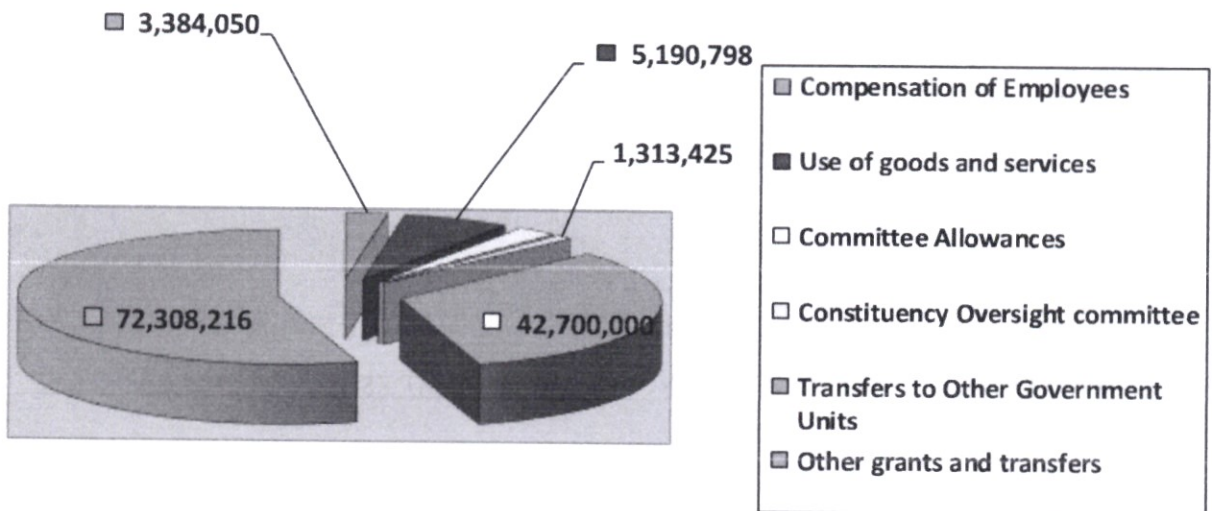
III. NG-CDFC Chairman’s Report



I hereby present our Constituency Annual Report and Financial Statements for the Year ended 30th June 2022 during which we recorded a fairly good performance amid various operational challenge. I express my sincere appreciation to my fellow committee members for their time and dedication during the period and for their insights and expertise.

The performance is hereby summarised as shown below:

2022 – 2023 Financial Year Budget



The pie chart above shows the summary of the budget for the year 2022-2023.

ACHIEVEMENTS DURING FINANCIAL YEAR 2022-2023



ESIRULO SECONDARY SCHOOL 3 NO CLASSROOMS AT KSHS 2,700,000.00

*Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



ESIKHUYU SECONDARY SCHOOL I NO CLASSROOM AT KSHS 900,000.00

JAS di

.....
Name
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance against Predetermined Objectives for FY 2022/23

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 *Emuhaya Constituency 2018-2023* plan are to:

- a) Education – The constituency will continue lobbying for increased interventions from the ministry of education, well-wishers and development partners and continue with community sensitization in areas with low enrolment/retention/transition rates to keep pupils/students in school.
- b) To ease Security – The constituency leadership will hold sensitization forums to ensure cohesiveness among communities residing in the constituency; construct offices to accommodate patrol bases and police/AP posts; construct administrators' offices (DCC, ACCs, Chiefs and Ass. Chiefs)
- c) Towards improving un-employment rates, efforts will be made to promote agri-business initiatives and value addition; empower the youth through skills and capacity transfer; promote recreational activities including games and sports and develop the capacity of women and youth through training on entrepreneurship, leadership and management. Efforts will be made to sensitize the youth on the importance of acquiring life skills, hence improving enrolment rates in tertiary institutions and at the same time lobby for the introduction of Middle-level colleges in Emuhaya.
- d) To improve agricultural productivity. Concerted efforts will be made towards promoting farming and consumption of traditional food crops; promoting proper farming methods and crop management; enhance value addition and processing industries ;lobbying for revitalization of extension services; enhancing collaboration with stake holders; encouraging use of alternative inputs; improving infrastructure and market access; promoting adoption of proper farming methods ;promoting co-operative and marketing and societies and encouraging agroforestry to increase land under trees cover.
- e) On environmental sustainability, the constituency will organize tree planting days.

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:

Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To provide an enabling learning environment to all Teachers/lecturers, pupils and students in the constituency	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Increased number of usable physical infrastructure build in primary, secondary, and tertiary institutions, Number of bursary beneficiaries at all levels increased.	In FY 22/23 we built 12 classrooms, 7 administration offices and 12 sanitary facilities both in primary and secondary schools.
Security	To enhance security in the constituency	More administrative units were constructed	More business coming up since the insecurity level is low; Less criminal cases reported.	In FY 22/23 we purchased 4 pieces of land for administration purposes, and more security units were constructed within the constituency.
Environment	To promote environmental sustainability			No project done during the fy 2022/2023
Sports	To harness talent and empower youth	Funded sports activities in the entire constituency.		In FY 22/23 kitty funded sports (Football, Athletics volleyball and netball)
Disaster Management	To cater for any unforeseen occurrences in the constituency			No project done during the fy 2022/2023

V. Statement of Governance

Process of appointment of NG-CDF Member

1. Members of the Constituency committee are selected under section 43(2) (b), (c) and (d) of the Act.
2. The constituency committee members are selected by a constituency selection panel established under paragraph (4) in the event of vacancy.
3. A vacancy occurs in the constituency upon the
 - ❖ Commencement of a new parliamentary term
 - ❖ Dissolution of the committee
 - ❖ Removal of a member
 - ❖ Or occurrence of a vacancy
4. The selection panel reviews applications and selects 5 applicants based on various factors, including age, gender, special interest group and regional balance.
5. The officer seconded to the constituency submits selected candidates' names and the selection panel's report to the board.
6. The board co-opts a person to ensure equitable representation in the committee's membership.
7. The board requests the National Assembly's clerk to nominate 2 individuals of either gender for the committee.
8. The board submits the names of 7 selected persons to the National Assembly for approval, in accordance with the Act provisions.
9. After approval, the board appoints Constituency Committee members within 14 days through gazette notice.

Qualifications of an NG-CDF Member

1. Is a citizen of Kenya
2. Ordinarily a resident and a voter within the constituency
3. Able to read and write and communicate in English and Kiswahili
4. Meets the requirement of chapter 6 of the constitution
5. Available to participate in the activities of the constituency committee
6. Persons who served in the constituency committee constituted under the fund manager or served in a leadership position in the community will have an added advantage.

NG-CDF Committees, Composition and roles

Section 43 of the NG-CDF Act establishes the NG-CDF Committee (NG-CDFC) for every constituency, composed of: -

- the National Government official responsible for co-ordination of national government functions;
- Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment.
- Two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment:
- One person with a disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
- Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act
- The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- One member co-opted by the Board in accordance with Regulations made by the Board

NB: The “youth” as per Section 2 of the Act means a person who has attained the age of 18 years but has not attained the age of thirty-five years.

Roles of the NG-CDF Committee

1. Capacity build Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals from all wards in the constituency and any other projects which the Committee considers beneficial to the constituency
3. Ensure that all projects proposed and approved for funding meets the requirements of Section 24 of the Act.
4. Ensure Project proposals submitted to the Board include detailed budget proposal, procurement and work plans
5. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
6. Monitor the implementation of projects as per the Monitoring and Evaluation framework prescribed by the Board
7. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level
8. Ensure labelling of projects as per guidelines issued by the Board
9. Recruit staff as per Section 45 of the Act.

Meetings:

The committee is required to convene a minimum of six meetings and a maximum of twenty-four, including sub-committee meetings.

Member Removal:

Grounds for removing a committee member include:

- i. lack of integrity
- ii. Gross misconduct
- iii. Embezzlement of public funds
- iv. Bringing disrepute to the committee through unethical practices or unbecoming personal conduct
- v. Causing disharmony within the committee, or physical or mental infirmity.

Policy on Conflict of Interest

Emuhaya NG- CDF is dedicated to upholding the highest standards of integrity and accountability in all its operations. To this end, we maintain a robust conflict of interest policy that obliges all NG-CDFC members, employees and stakeholders to declare any potential conflicts of interest promptly. We emphasize that the fundamental principle of this policy is to avoid conflict of interest all together, thus ensuring that decisions and actions are made solely in the best interest of our community and without any personal gain. We are proud to report that, to date, no conflict of interest has been identified, affirming our commitment to transparency and ethical conduct in the pursuit of our development goals.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Emuhaya 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

Environmental care is one of the main responsibilities Emuhaya NG CDF has taken care of. We undertake this by observing the following;

- Managing and disposing all wastes in acceptable manner.
- Complying with all relevant environmental legislation, regulation and accepted practice.
- Providing regular training to the CDFC and staff so that they can keep the environment safe.
- Monitoring and continuously improving environmental performance.
- Supporting the establishment of tree nurseries and purchasing seedling and their planting.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Developing our management processes to ensure that environmental factors are considered during planning and implementation

3. Employee welfare

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

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Emuhaya 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.

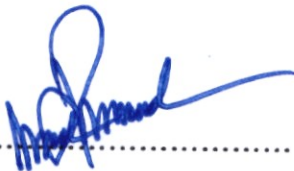
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



.....
Name

Fund Account Manager.

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.....
Name

Fund Account Manager.

VII. 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-Emuhaya 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, 2023.

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-Emuhaya 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Emuhaya 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 Emuhaya 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

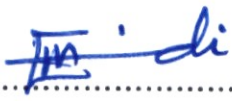
***Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
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the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Emuhaya Constituency financial statements were approved and signed by the Accounting Officer on 20/9/ 2023.


.....
Name: Enos Makanga
Chairman – NGCDF Committee


.....
Name: Peter Kibisu Agoi
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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 THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - EMUHAYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Emuhaya Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2023, 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 as at 30 June, 2023 and 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 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Cash and Cash Equivalents Balances

The statement of assets and liabilities and as disclosed in Note 12A to the financial statements reflects cash and cash equivalents balance of Kshs.13,081,147. Review of the bank reconciliation statement revealed unrepresented cheques amounting to Kshs.1,231,876. However, bank statements showing when the unrepresented cheques were cleared were not provided for audit review contrary to Regulation 90(3) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officers to ensure any discrepancies noted during bank reconciliation exercise, are investigated immediately and appropriate action taken including updating the relevant cash books.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.13,081,147 could not be confirmed.

2. Unsupported Committee Expenses

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects oversight committee expenses of Kshs.1,140,500. However, the expenses were not supported with minutes of the oversight committee meetings and attendance registers contrary to Section 5(1) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which requires that each and every disbursement from the Fund shall be approved and recorded in the minutes of the Board.

In the circumstances, the accuracy and completeness of oversight committee expenses of Kshs.1,140,500 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 - Emuhaya 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.186,349,529 and Kshs.114,918,188 respectively resulting to an under-funding of Kshs.71,431,341 or 38% of the budget. Similarly, the Fund spent a balance of Kshs.102,452,457 against actual receipts of Kshs.114,918,188 resulting to an under-utilization of Kshs.12,465,731 or 11% of the receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Management's report on the progress made in resolving the issues, at Annex 6 of other important disclosures indicates that issues relating to the financial statements had been resolved as at 30 June, 2023. However, no explanation has been provided on how the issues have been resolved since they have not been tabled in The National Assembly. This is contrary to Section 68(2)(l) of the Public Finance Management Act, 2012, which requires the Accounting Officers to take appropriate measures to resolve any issues arising from audit which may remain outstanding.

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. Incomplete Construction of Emusire Sub-County Offices

As previously reported, Management entered into a contract for the construction of Sub-County Offices at Emusire at a contract sum of Kshs.49,666,629 on 26 July, 2019 for a contract period of thirty-six (36) weeks. Further, review of interim payment certificates revealed that an amount of Kshs.48,989,442 had been certified for payment. However, physical inspection of the project carried out in the month of March, 2024 revealed that various works had not been completed as provided for in the Bills of Quantities. The incomplete works included electrical works, tiling of third floor and reception counter on ground floor. Additionally, roof water down pipe drainage, garage and septic tank and terrazzo finishes at the stair case had not been completed. No explanation on the measures taken to ensure the contractor completes the outstanding works as per the terms of contract was provided by Management contrary to Regulation 33(1) of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, value for funds spent on this project could not be confirmed.

2. Un-Commissioned Emuhaya Sub-County Police Service Office

Review of records revealed that funds were allocated for construction of Emuhaya Sub-County Police Offices in phases at a contract sum of Kshs.8,467,300. However, the project which had been fully paid for was yet to be commissioned and put to use because additional works were required to conform the buildings to police requirements and funds were not provided to complete it. Review of records also revealed that there was an unresolved land dispute on the land on which the project was erected. Physical inspection of the project carried out in the month of March, 2024 revealed that the contractor was on site undertaking the additional works.

In the circumstances, value for money for this project could not be confirmed.

3. Incomplete Construction of a Classroom at Mukhungu Primary School

As previously reported, Management awarded to a local contractor construction contract of 2 No. classrooms to completion at Mukhungu primary school in the financial year 2019/2020. Physical inspection carried out in the month of March, 2024 revealed that one (1) class room had been completed and occupied. However, the second classroom was incomplete and the contractor was not on site.

In the circumstances, value for money for this project 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

Basis for 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 governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 June, 2024

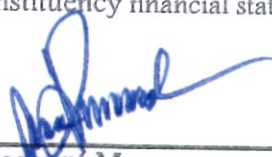
Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

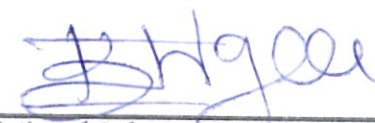
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

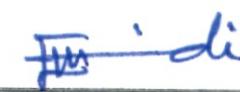
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	85,173,012	158,115,867
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		85,173,012	158,115,867
PAYMENTS			
Compensation of employees	4	3,476,401	3,383,414
Committee expenses	5	4,145,350	3,073,809
Use of goods and services	6	4,278,623	5,765,376
Transfers to Other Government Units	7	21,274,500	62,191,780
Other grants and transfers	8	62,015,871	80,573,795
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	1,140,500	-
Other Payments	11	6,121,212	-
TOTAL PAYMENTS		102,452,457	154,988,174
SURPLUS/DEFICIT		(17,279,445)	3,127,693

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

The Constituency financial statements were approved by the NGCDFC on 20/9/2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Peter Kibisu Agoi

Name: Edgar U. Wafula
 ICPAK M/No:

Name: Enos Makanga

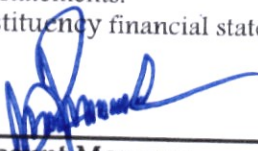
*Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

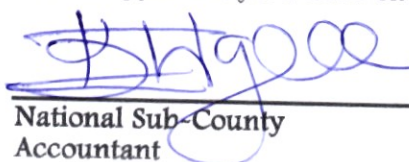
X. Statement of Assets and Liabilities as At 30th June, 2023


	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	13,081,147	29,745,176
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		13,081,147	29,745,176
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		13,081,147	29,745,176
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	2,251,589	2,119,944
Gratuity	14B	493,071	9,300
NET FINANCIAL SSETS		10,336,487	27,615,931
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	27,615,931	24,488,238
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(17,279,445)	3,127,693
NET FINANCIAL POSITION		10,336,486	27,615,931

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

The Constituency financial statements were approved by NG CDFC on 20/9/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Peter Kibisu Agoi

Name: Edgar U. Wafula
ICPAK M/No:

Name: Enos Makanga

Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


XI. Statement of Cash Flows for the Year Ended 30th June 2023

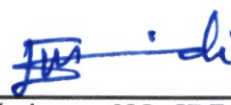
		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	85,173,012	158,115,867
Other Receipts	3	-	-
		85,173,012	158,115,867
Payments for operating activities			
Compensation of Employees	4	3,476,401	3,383,414
Committee expenses	5	4,145,350	3,073,809
Use of goods and services	6	4,278,623	5,765,376
Transfers to Other Government Units	7	21,274,500	62,191,780
Other grants and transfers	8	62,015,871	80,573,795
Oversight Committee Expenses	10	1,140,500	-
Other Payments	11	6,121,212	-
		102,452,457	154,988,174
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	615,416	(2,071,649)
Prior year Adjustments	16	-	-
Net Adjustments		615,416	(2,071,649)
Net cash flow from operating activities		(16,664,029)	1,056,045
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(16,664,029)	1,056,045
Cash and cash equivalent at BEGINNING of the year	12	29,745,176	28,689,131
Cash and cash equivalent at END of the year		13,081,146	29,745,176

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

The Constituency financial statements were approved by NG CDFC on 20/9/2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Peter Kibisu Agoi

Name: Edgar U. Wafula
 ICPAK M/No:

Name: Enos Makanga

*Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	131,342,462	29,745,176	25,261,891	186,349,529	114,918,188	71,431,341	0.0%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
Totals	131,342,462	29,745,176	25,261,891	186,349,529	114,918,188	71,431,341	61.7%
Payments							
Compensation Of Employees	3,384,050	235,775	-	3,619,825.40	3,476,401	143,424	96.0%
Committee Expenses	3,245,973	-	-	3,245,972.86	4,145,350	(899,377)	127.7%
Use Of Goods and Services	5,190,798	(113,709)	-	5,077,088.94	4,278,623	798,466	84.3%
Transfers To Other Government Units	42,700,000	19,976,726	9,700,000	72,376,726	21,274,500	51,102,226	29.4%
Other Grants and Transfers	72,308,216	3,525,172	12,057,010	87,890,397.8	62,015,871	25,874,527	70.6%
Acquisition of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	1,313,425	-	-	1,313,425	1,140,500	172,925	86.8%
Other Payments	3,200,000	6,121,212	3,504,881	12,826,093	6,121,212	6,704,881	47.7%
Funds Pending Approval**	-	-	-	-	-	-	-
Totals	131,342,462	29,745,176	25,261,891	186,349,529	102,452,457	83,897,072.15	55.0%

Explanatory Notes.

Emuhaya Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

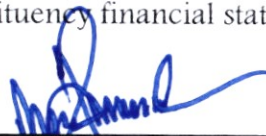
(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

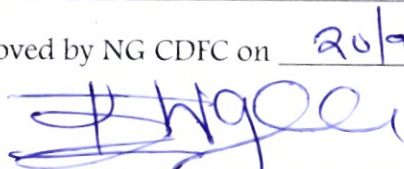
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	83,897,072
Less undisbursed funds receivable from the Board as at 30 th June 2023	71,431,341
	12,465,731
Increase/(decrease) Accounts payable	2,744,660
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	13,081,147

The Constituency financial statements were approved by NG CDFC on 20/7 2023 and signed by:


Fund Account Manager

Name: Peter Kibisu Agoi


National Sub-County Accountant

Name: Edgar U. Wafula
ICPAK M/No:


Chairman NG-CDF Committee

Name: Enos Makanga

*Emuhaya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIII. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 6/30/2023	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,384,050.40	235,775	-	3,619,825	2,830,068	789,757
1.2 Committee allowances	1,434,000	(34,899)	-	1,399,101	2,449,850	(1,050,749)
1.3 Use of goods and services	3,062,497	(7,600)	-	3,054,897	2,278,657	776,240
Total	7,880,547	193,276	-	8,073,823	7,558,575	515,248
2.0 Monitoring and evaluation						-
2.1 Capacity building	775,973	3,101	-	779,074	806,300	(27,226)
2.2 Committee allowances	1,036,000	1,036	-	1,037,036	1,695,500	(658,464)
2.3 Use of goods and services	2,128,301	(75,347)	-	2,052,954	1,918,860	134,094
Total	3,940,274	(71,210)	-	3,869,064	4,420,660	(551,596)
3.0 Constituency oversight committee						
3.1 Committee allowances	480,000	-	-	480,000	886,500	(406,500)
3.2 Use of goods and services	833,425	-	-	833,425	254,000	579,425
Total	1,313,425	-	-	1,313,425	1,140,500	172,925
3.0 Emergency						

Emuhaya Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

3.1 Primary Schools	4,100,000.00	-	-	4,100,000	4,100,000	-
3.2 Secondary schools	700,000	-	-	700,000	700,000	-
3.3 Tertiary institutions	428,932	-	-	428,932	428,932	-
3.4 Security projects	170,000	-	-	170,000	170,000	-
3.5 Unutilised	2,237,258	1,128,343	-	3,365,601	-	3,365,601
Total	7,636,190	1,128,343	-	8,764,533	5,398,932	3,365,601
4.0 Bursary and Social Security						
4.1 Secondary Schools	34,343,010	(1,953,501)	-	32,387,509	32,464,490	(76,981)
4.2 Tertiary Institutions	10,626,850	(3,507,263)	-	7,119,587	7,696,000	(576,413)
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	1,000,000	5,000,000	-	6,000,000	510,000	5,490,000
Total	45,969,860	(462,764)	-	45,507,096	40,670,490	4,836,606
5.0 Sports						
5.1 Emuhaya sports tournaent	2,626,849.24	(48,861)	-	2,577,988	2,626,849	-
Total	2,626,849	(48,861)	-	2,577,988	2,626,849	-
6.0 Environment						
6.1 Emurembe Ap camp	100,500	-	-	100,500	-	100,500
6.2 Ipali Ap camp	88,500	-	-	88,500	-	88,500
6.3 Ebukhaya Ap Camp	88,500	-	-	88,500	-	88,500
6.4 Ematsuli Ap camp	130,500	-	-	130,500	-	130,500
6.5 Esinaka Primary school	189,106	-	-	189,106	-	189,106
6.6 Mukhombe primary school	400,000	-	-	400,000	-	400,000

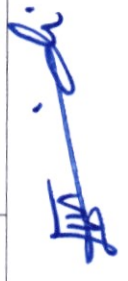
**Emuhaya Constituency
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6.7	Ikalikha primary school	289,106	-	-	-	289,106	-	289,106
6.8	Emuhaya Sub-County police HQ	189,106	-	-	-	189,106	-	189,106
6.9	Mulukhoro Police station	300,000	-	-	-	300,000	-	300,000
6.10	Emuhaya D.C.C offices' compound	-	150,000	-	-	150,000	-	150,000
6.11	Essunza Secondary school	-	80,000	-	-	80,000	-	80,000
6.12	Mumboko Primary school	-	100,000	-	-	100,000	-	100,000
6.13	Eluyeka primary school	-	80,000	-	-	80,000	-	80,000
	Total	1,775,317	410,000	-	-	2,185,317	-	2,185,317
7.0	Primary Schools Projects							
7.1	Ikalikha Primary school	1,000,000.00	-	-	-	1,000,000	-	1,000,000
7.2	Mukhungu Primary school	900,000.00	-	-	-	900,000	-	900,000
7.3	Esinaka Primary school	900,000.00	-	-	-	900,000	-	900,000
7.4	Essunza Primary school	5,000,000.00	750,000	-	-	5,750,000	750,000	5,000,000
7.5	Ebukhaya Primary school	1,000,000.00	-	-	-	1,000,000	-	1,000,000
7.6	Ebukobelo Primary school	900,000.00	-	-	-	900,000	-	900,000
7.7	Ebumbuya Primary school	900,000.00	-	-	-	900,000	-	900,000
7.8	Emmabwi Primary school	1,400,000.00	-	-	-	1,400,000	1,400,000	-
7.9	Eluyeka Primary school	900,000.00	-	-	-	900,000	-	900,000
7.10	Mumboko Primary school	900,000.00	-	-	-	900,000	-	900,000
7.11	Ebusioya Primary school	-	700,000	-	-	700,000	-	700,000
7.12	Emwatsi Primary school	-	750,000	-	-	750,000	750,000	-
7.13	Ebukanga Primay school	-	750,000	-	-	750,000	750,000	-

**Emuhaya Constituency
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7.14 Muchula Primary school	-	64,229	-	64,229	-	64,229	-	64,229
7.15 Ebulamba Primary school	-	900,000	-	900,000	-	900,000	900,000	-
7.16 Emanyinya Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.17 Mundichuri Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.18 Mwitukho Primary school	-	750,000	-	750,000	-	750,000	-	750,000
7.19 Emmukunzi Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.20 Eluhobe Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.21 Ebuangwe Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.22 Ikumu Pimary school	-	750,000	-	750,000	-	750,000	750,000	-
7.23 Essunza Primary school	-	-	-	-	-	-	-	-
7.24 Ebbitsi Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.25 Musirili primary school	-	2,300,000	-	2,300,000	-	2,300,000	74,500	2,225,500
7.26 Ebusiloli Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.27 Mukhombe Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.28 Ilungu Primary school	-	750,000	-	750,000	-	750,000	750,000	-
7.29 Emusutswi Primary school	-	900,000	-	900,000	-	900,000	900,000	-
7.30 Ebuyalu Primary school	-	450,000	-	450,000	-	450,000	450,000	-
7.31 Ebucheli Primary School	-	600,000	-	600,000	-	600,000	600,000	-
7.32 Kilingili primary school	-	750,000	-	750,000	-	750,000	-	750,000
Total	13,800,000	17,164,229	-	30,964,229	-	14,074,500	16,889,729	
8.0 Secondary Schools Projects								





Emuhaya Constituency
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8.1 Mwituha secondary school	8,900,000.00	-	-	8,900,000	-	8,900,000
8.2 Esirulo Secondary school	2,700,000.00	-	-	2,700,000	2,700,000	-
8.3 Esikhuyu secondary school	900,000.00	600,000	-	1,500,000	1,500,000	-
8.4 Esibila Boys Secondary school	2,500,000.00	-	-	2,500,000	-	2,500,000
8.5 Esibila Boys Secondary school	900,000.00	-	-	900,000	-	900,000
8.6 Ebukoolo Secondary school	1,000,000.00	-	-	1,000,000	1,000,000	-
8.7 Esibakala secondary school	2,000,000.00	-	-	2,000,000	-	2,000,000
8.8 Ebuyalu secondary school	5,000,000	-	-	5,000,000	-	5,000,000
8.9 Bunyore boys secondary school	5,000,000	-	-	5,000,000	-	5,000,000
8.10 Mungoye secondary school	-	-	9,000,000	9,000,000	-	9,000,000
8.11 Ebukhaya Secondary school	-	2,000,000	-	2,000,000	2,000,000	-
8.12 Emmabwi secondary school	-	-	700,000	700,000	-	700,000
Total	28,900,000	2,600,000	9,700,000	41,200,000	7,200,000	34,000,000
9.0 Tertiary institutions Projects				-		
9.1 Bunyore Teachers Training College	-	212,497	-	212,497	-	212,497
9.10 Ebinangwe Tti			-	-	-	-
Total	-	212,497	-	212,497	-	212,497
10.0 Security Projects				-		-
10.1 Emuhaya magistrate court	9,000,000.00	916,001	12,057,010	21,973,011	12,851,800.00	9,121,211
10.2 Emuhaya sub-county police service	1,800,000.00	1,271	-	1,801,271	-	1,801,271
10.3 Emuhaya Administration centre	1,800,000.00	381,182	-	2,181,182	237,800	1,943,382
10.4 Ebusubi Assistant chief's office	700,000.00	-	-	700,000	-	700,000

Emuhaya Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

10.7 Esibakala assistant chief's office	1,000,000.00	-	-	1,000,000	-	1,000,000
10.8 Emuhaya Sub-county Police Service	-	-	-	-	-	-
10.9 Emuhaya Deputy County commissioner offices' compound	-	1,000,000	-	1,000,000	-	1,000,000
10.11 Ipali AP Camp/Assistant chief office	-	200,000	-	200,000	200,000.00	-
10.13 Emurembe ap camp	-	-	-	-	-	-
Total	14,300,000	2,498,454	12,057,010	28,855,464	13,289,600	15,565,864
11.0 Acquisition of assets						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-
12.0 Other payments						
12.1 Emuhaya NG-CDFC office	200,000.00	-	-	200,000	-	200,000
12.2 Strategic plan	3,000,000	-	-	3,000,000	-	3,000,000
12.3 Rural Electrification and Renewable Energy Corporation Mmbihilo-Musiabala	-	3,076,309	-	3,076,309	3,076,309.00	-
12.4 Rural Electrification and Renewable Energy Corporation Wamachese-Wamwila	-	3,044,903	-	3,044,903	3,044,903.00	-
Other payments			3,504,881	3,504,881	-	3,504,881
Total	3,200,000	6,121,212	3,504,881	12,826,093	6,121,212	6,704,881
13.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-

**Emuhaya Constituency
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AIA	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-
Total	131,342,462	29,745,176	25,261,891	186,349,529	102,501,318	83,897,072

(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





XIV. 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-Emuhaya 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 Equivalent.

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 30th June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

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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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO. B 140874	-	33,000,000
AIE NO. B 105624	-	34,000,000
AIE NO. B 105968	-	30,000,000
AIE NO. B 132485	-	6,000,000
AIE NO. B128797	-	12,000,000
AIE NO. B154396	-	12,000,000
AIE NO. B 154289	-	20,000,000
AIE NO. B 155805	-	9,915,867
AIE NO. A 888973	-	1,200,000
AIE NO. A 888544	13,173,012.00	-
AIE NO. B 185047	7,000,000.00	-
AIE NO. B 206251	26,000,000.00	-
AIE NO. B 206332	12,000,000.00	-
AIE NO. B 205718	12,000,000.00	-
AIE NO. B 205978	15,000,000.00	-
TOTAL	85,173,012.00	158,115,867

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-

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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,164,096	2,393,751
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,101,537	745,952
Employer Contributions Compulsory national social security schemes	210,768	243,711
TOTAL	3,476,401	3,383,414

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,584,350	822,144
Other committee expenses	1,561,000	2,251,665
TOTAL	4,145,350	3,073,809.00

Emuhaya Constituency
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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	313,133.00	506,000
Communication, supplies and services	259,000.00	324,000
Domestic travel and subsistence	458,600.00	756,000
Printing, advertising and information supplies & services	-	400,000
Rentals of produced assets	-	-
Training expenses	806,300.00	1,635,001
Hospitality supplies and services	267,580.00	294,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,512,854.00	712,000
Fuel , oil & lubricants	300,500.00	270,000
Other operating expenses	340,000.00	300,375
Bank Charges	20,656.15	-
Security operations	-	568,000
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
TOTAL	4,278,623.15	5,765,376.00

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Notes to the Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	14,074,500	31,638,563
Transfers to Secondary Schools	7,200,000	22,294,000
Transfers to Tertiary Institutions	-	8,259,217
TOTAL	21,274,500	62,191,780

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	32,464,490.00	42,723,795
Bursary -Tertiary (see attached list)	7,696,000.00	17,843,761
Bursary- Special Schools	510,000.00	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	13,319,599.90	11,066,029
Sports Projects (see attached list)	2,626,849.00	2,785,860
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	5,398,932.00	6,154,350
Roads Projects	-	-
TOTAL	62,015,870.90	80,573,795

*Emuhaya Constituency
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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	886,500	-
Other COC expenses	254,000	-
TOTAL	1,140,500	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Rerec	6,121,211.80	-
ICT Hubs	-	-
TOTAL	6,121,211.80	-

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12. Cash Book Bank Balance

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Equity Bank, Luanda Branch. Emuhaya NG-CDF(1120299846566)	13,081,146.74	29,745,176
Equity Bank	-	-
TOTAL	13,081,146.74	29,745,176
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Other receipts (specify)	-	-
TOTAL	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-







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Notes to the Financial Statement Continued


14. Retention and Gratuity

14A Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1st July (A)	2,119,944.00	2,843,873
Retention held during the year (B)	1,000,000.00	1,500,750
Retention paid during the Year (C)	868,354.90	2,224,679
Closing Retention as at 30th June D= A+B-C	2,251,589.10	2,119,944

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	9,300	1,357,020
Gratuity held during the year (B)	1,101,537	745,952
Gratuity paid during the Year (C)	617,766	2,093,672
Closing Gratuity as at 30 th June D= A+B-C	493,071	9,300

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	13,081,146.74	-
Cash in hand	-	-
Imprest	-	-
Total	13,081,146.74	-
Less		
Payables: - Retention	1,920,286	-
Payables - Gratuity	483,771	-
A.I.A	34,000	-
Fund Balance Brought Forward	10,643,089.74	-



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16. Prior Year Adjustments

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

17. Changes in Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	8,575,790	12,447,270
Imprest surrendered during the Year (C)	8,575,790	12,447,270
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	2,129,244.00	4,200,893
Deposit and Retentions held during the year (B)	2,101,537.00	2,246,702
Deposit and Retentions paid during the Year (C)	1,486,120.90	4,318,351
closing account payables D= A+B-C	2,744,660.10	2,129,244
Net changes in accounts payables D-A	615,416.10	(2,071,649.00)

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Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	143,424.40	122,248
Use of goods and services	(100,911.35)	-
Amounts due to other Government entities (see attached list)	51,102,226.00	30,279,883
Amounts due to other grants and other transfers (see attached list)	25,874,526.90	16,475,691
Acquisition of assets	-	-
Oversight Committee Expenses	172,925.00	6,000,000
Others (<i>specify</i>)	5,329,244	-
Funds pending approval		
Total	83,897,072	52,877,822

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18.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	11,861,915	12,671,263
Total	11,861,915	12,671,263



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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
MUSIRILI PRIMARY SCHOOL	Construction of classroom	2,225,500	2,300,000	
KILINGILI PRIMARY SCHOOL	Renovation of 4 classrooms	750,000	750,000	
MUMBOKO PRIMARY SCHOOL	Construction of classroom	900,000		
ILUNGU PRIMARY SCHOOL	Renovation of 4 classrooms		750,000	
IKALIKHA PRIMARY SCHOOL	Construction of classroom	1,000,000		
MUKHUNGU PRIMARY SCHOOL	Construction of 2 classroom	900,000		
EBUCHELI PRIMARY SCHOOL	Purchase of land		600,000	
MUCHULA PRIMARY SCHOOL	Construction of classroom	64,229	64,229	
EBBITSI PRIMARY SCHOOL	Renovation of 3 classrooms		750,000	
EBUSIOYA PRIMARY SCHOOL	Purchase of land	700,000	700,000	
EMWATSI PRIMARY SCHOOL	Renovation of 3 classrooms		750,000	
EBULAMBA PRIMARY SCHOOL	Construction of Adm. Block		900,000	
EMANYINYA PRIMARY SCHOOL	Renovation of 3 classrooms		750,000	
MWITUKHO PRIMARY SCHOOL	Construction of 1 classroom	750,000	750,000	
Emmukunzi Primary school	Construction of 1 classroom		750,000	
Eluhobe Primary school	Renovation of 3 classrooms		750,000	
Ebunangwe Primary school	Construction of 1 classroom		750,000	
Ikumu Primary school	Construction of 1 classroom		750,000	
Ebusiloli Primary school	Renovation of 3 classrooms		750,000	
Mukhombe Primary school	Renovation of 3 classrooms		750,000	

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Essunza Primary school	Renovation of 3 classrooms		750,000	
Emusustwi Primary school	Renovation of 3 classrooms		900,000	
Ebuyalu Primary school	Construction of 6 doors Pit Latrine		450,000	
Ebukanga Primary school	Construction of 1 classroom		750,000	
Mundichiri Primary School	Construction of 1 classroom		750,000	
Eluyeka primary school	Construction of 1 classroom	900,000		
Ebumbuya primary school	Construction of 1 classroom	900,000		
Ebukobelo primary school	Construction of 1 classroom	900,000		
Ebukhaya primary school	Construction of Adm. Block	1,000,000		
Essunza Primary school	Construction of Storey building	5,000,000		
Esinaka primary school	Construction of 1 classroom	900,000		
Sub-Total		16,889,729		
SECONDARY SCHOOL				
MWITUHA SECONDARY SCHOOL	Purchase of bus	8,900,000		
EMMABWI SECONDARY SCHOOL	Purchase of land	700,000	700,000	
Esikhuyu secondary school	Construction of classroom		600,000	
Ebukhaya Secondary School	Construction of laboratory		2,000,000	
Mungoye Secondary school	Completion of classrooms block	9,000,000	9,000,000	
Ebuyalu Secondary school	Construction of Storey building	5,000,000		
Bunyore boys high school	Construction of Storey building	5,000,000		
Esibakala Secondary school	Construction of laboratory	2,000,000		
Esibila boys secondary school	Construction of classroom	900,000		
Esibila boys secondary school	Construction of laboratory	2,500,000		
Sub-Total		34,000,000		

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TERTIARY INSTITUTIONS				
BUNYORE TEACHERS TRAINING COLLEGE	Ongoing construction of hostels	212,497		
Sub-Total		212,497	28,764,229	
Amounts due to other grants and other transfers				
BURSARY		4,836,606		
Sub-Total		4,836,606		
SECURITY PROJECTS				
EMUHAYA ADMINISTRATION CENTRE	Construction of sub county offices	1,943,382		
EMUHAYA SUB COUNTY POLICE OFFICES	Construction of administration	1,801,271		
EMUREMBE ADMINISTRATION/ASSISTANT CHIEFS	Construction of police offices			
EMUHAYA MAGISTRATE COURT	Construction of court			
SPORTS	Sports			
Emuhaya Administration Centre	Construction of offices		12,074,138	
Emuhaya Deputy county commissioner offices' compound	Fencing of compound	1,000,000	1,000,000	
Emuhaya Magistrate court	Construction of court	9,121,211	2,973,011	
Ipali AP Camp/Assistant chief office	Fencing of compound		200,000	
Ebusubi Assistant chief office	Construction of offices	700,000		
Esibakala Assistant chief office	Construction of offices	1,000,000		
Sub-Total		15,565,864		
ENVIRONMENTAL PROJECTS				
MUMBOKO PRIMARY SCHOOL	Planting trees	100,000	100,000	
ELUYEKA PRIMARY SCHOOL	Planting trees	80,000	80,000	

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ESSUNZA SECONDARY SCHOOL	Planting trees	80,000	80,000	
EMUHAYA DCC OFFICE	Planting trees	150,000	150,000	
Emurembe Ap camp	Planting trees	100,500		
Ipali Ap camp	Planting trees	88,500		
Ebukhaya Ap Camp	Planting trees	88,500		
Ematsuli Ap camp	Planting trees	130,500		
Esinaka Primary school	Planting trees	189,106		
Mukhombe primary school	Planting trees	400,000		
Ikalikha primary school	Planting trees	289,106		
Emuhaya Sub-County police HQ	Planting trees	189,106		
Mulukhoru Police station	Planting trees	300,000		
Sub-Total		3,697,531		
EMERGENCY	Emergency	3,365,601	1,120,343	
Sub-Total		3,365,601	7,777,492	
Others (specify)				
REREC Mmbihilo-Musiabala	Electrification		3,076,309	
REREC Wamachese-Wamwila	Electrification		3,044,903	
Strategic plan	Strategic plan	3,000,000		
Emuhaya Ngcdf offices	Furniture and fitting	200,000		
Other payments		2,129,244		
Sub-Total		5,329,244	6,121,212	
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total		83,897,072	52,877,822	







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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land	2,300,000.00	-	-	2,300,000.00
Buildings and structures	41,293,933.26	-	-	41,293,933.26
Transport equipment	7,005,545.00	-	-	7,005,545.00
Office equipment, furniture and fittings	1,816,038.00	-	-	1,816,038.00
ICT Equipment, Software and Other ICT Assets	2,076,739.00	-	-	2,076,739.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	54,492,255.26	-	-	54,492,255.26

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Annex 5 –PMC Bank Balances As At 30th June 2023

NO	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
					2022/23	2021/22
1	EMANYINYA SECONDARY SCHOOL	1110607695	KCB		-	11,784
2	MWITUKHO PRIMARY SCHOOL	1137443227	KCB		-	1,710
3	ESALWA PRIMARY SCHOOL	1128768704	KCB		-	5,255
4	EBULONDI PRIMARY SCHOOL	1128437627	KCB		-	2,063
5	ESIRULO PRIMARY SCHOOL	1110441711	KCB		-	763,052
6	ELUHOBE PRIMARY SCHOOL	1134640811	KCB		215,362	6,118
7	MUNDICHIRI PRIMARY SCHOOL	1135268096	KCB		6,836	8,218
8	EMUREMBE PRIMARY SCHOOL	1128390361	KCB		-	1,500,354
9	ILUNGU PRIMARY SCHOOL	1120260535254	EQUITY	18/01/2013	257,138	40,970
10	EBBITSI PRIMARY SCHOOL	1120264527719	EQUITY	22/07/2015	62,622	150,784
11	EBUSIRATSI COG PRIMARY SCHOOL	1120297543435	EQUITY		-	6,559
12	KILINGILI PRIMARY SCHOOL	1120298825577	EQUITY		-	17,414
13	EBUKOOLO AP CAMP	1120266296005	EQUITY		-	-
14	MWITUHA PRIMARY SCHOOL	1120271458638	EQUITY	17/11/2014	71,748	1,619,318
15	MUMBOKO PRIMARY SCHOOL	1120279285902	EQUITY		-	146,074
16	IKALIKHA PRIMARY SCHOOL	1120279795780	EQUITY		-	569,043
17	EMATSULI AP CAMP	1120279403238	EQUITY		-	13,553
18	EMUSIRE PRIMARY SCHOOL	1129105326	KCB		-	1,750,922
19	ESSABA PRIMARY SCHOOL	1128504030	KCB		-	1,500,607
20	ESIBILA PRIMARY SCHOOL	1128440121	KCB		61,550	20,999
21	ISANDA PRIMARY SCHOOL	1133081444	KCB		-	4,726
22	ESIBAKALA PRIMARY	1128917890	KCB			

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	SCHOOL				-	120,887
23	EMUREMBE AP CAMP	1120280076735	EQUITY	5/9/2020	170,615	615
24	DUKA MOJA POST	1120280243686	EQUITY		-	3,980
25	MSIAKHUPA PRIMARY SCHOOL	1120280724801	EQUITY		-	934
26	MUCHULA PRIMARY SCHOOL	1132448646	KCB		-	862,320
27	EBUMBUYA PRIMARY SCHOOL	1120280645330	EQUITY	9/3/2021	97,634	457,306
28	ELUYEKA PRIMARY SCHOOL	1120280264321	EQUITY		-	1,033
29	MUKHUNGU PRIMARY SCHOOL	1120281256350	EQUITY		-	239,730
30	MWYALA PRIMARY SCHOOL	1120280891488	EQUITY		-	1,502,600
31	ESIRULO SECONDARY SCHOOL	1120279077304	EQUITY	29/07/2019	1,062,738	5,430
32	ESIBILA BOYS SECONDARY SCHOOL	1120279027725	EQUITY		-	2,263
33	ESIKHUYU SECONDARY SCHOOL	1120280431805	EQUITY	31/12/2020	102,853	278,842
34	EBUNANGWE HIGH SCHOOL	1120264795411	EQUITY	26/08/2015	224,139	899,307
35	EBUKHAYA SECONDARY SCHOOL	1132346576	KCB		237,778	14,667
36	ST PETERS ITUMBU SECONDARY SCHOOL	1133420842	KCB		-	141,828
37	EBUYALU PRIMARY SCHOOL	1137362308	KCB		472,573	-
38	MUKHOMBE PRIMARY SCHOOL	1132453682	KCB		712,940	-
39	EMMUKUNZI PRIMARY SCHOOL	1128102463	KCB		274,745	-
40	EMWATSI PRIMARY SCHOOL	1128789264	KCB		114,409	-
41	ESSUNZA PRIMARY SCHOOL	1135400210	KCB		750,891	-
42	EBUKANGA PRIMARY SCHOOL	1128430533	KCB		8,727	-
43	ELUNUNI PRIMARY SCHOOL	1156281598	KCB		173,869	-
44	EMMABWI PRIMARY SCHOOL	1128414120	KCB		1,347,725	-
45	IPALI AP CAMP/ASSISTANT CHIEF OFFICE	1120279679457	EQUITY	26/02/2020	81,380	-
46	EBULAMBA PRIMARY SCHOOL	1120298729815	EQUITY	23/01/2012	985,877	-
47	EMUSUTSWI PRIMARY	112029557413	EQUITY	8/7/2011		

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	SCHOOL				45,825	-
48	EBUCHELI PRIMARY SCHOOL	1120261493763	EQUITY	20/09/2013	604,925	-
49	MUSIRILI PRIMARY SCHOOL	1120280815890	EQUITY	20/04/2021	2,395	-
50	EBUSILOLI PRIMARY SCHOOL	1120279821725	EQUITY	16/5/2020	1,106,006	-
51	EBUNANGWE PRIMARY SCHOOL	1120266328646	EQUITY	7/1/2016	271,751	-
52	EBUKOOLO SECONDARY SCHOOL	1120299446123	EQUITY	10/7/2012	963,130	-
53	ASSEBU PRIMARY SCHOOL	1120261593871	EQUITY	24/10/2013	48,411	-
54	BUNYORE BOYS SECONDARY SCHOOL	1120278923260	EQUITY	4/6/2019	52,957	-
55	EBUKOOLO PRIMARY SCHOOL	1120261493629	EQUITY	25/9/2013	370,804	-
56	MUNGOYE PRIMARY SCHOOL	1120270719075	EQUITY	23/11/2026	184,315	-
57	EMANYINYA PRIMARY SCHOOL	1120269039022	EQUITY	20/07/2016	717,250	-
	TOTAL				11,861,915	12,671,263

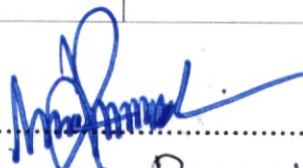
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Annex 6: Progress On Follow Up of Auditor Recommendations

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.	Unsupported Training expenditure	The supporting documents were attached to the payment vouchers. The office is now ensuring that all vouchers have relevant documentation i.e invitation letters, programme and reports.	Resolved	
2.	Unsupported Bursaries expenditure	The management has introduce posta in delivering bursary cheques so as they can return acknowledgement receipts	Resolved	
3.	Failure to constitute PMC for implemented projects	The management noted and immediately institute PMCs to manage all projects	Resolved	
4.	Failure to report utilization of Emergency reserve to the board	The management noted this and reporting has been done	Resolved	
5.	Construction of Emuhaya Sub county Police service office	The funds for extra works were budgeted and approved by the ngcdfb in 2022-2023	Resolved	
6.	Completion of a Two(2)storey at Mungoye Secondary school	This was occasioned by late disbursement by the ex chequer however the funds have been received and the project is on going	Resolved	

.....
Name
Fund Account Manager.



PETER KIBISU AGOI