


REPUBLIC OF KENYA



*Enhancing Accountability*



 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING NAIROBI		
<b>REPORT</b>	15 FEB 2022	DAY Tuesday
TABLED BY:	LOM	
CLERK AT THE TABLE:	G. Chebet	

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**MANYATTA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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MANYATTA CONSTITUENCY  
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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

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**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.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

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

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF MANYATTA Constituency Headquarters**

P.O. Box 1991-60100  
Opposite Regional Commissioner's Office  
Along Embu\_ Meru Highway  
EMBU

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**(f) NGCDF MANYATTA Constituency Contacts**

Telephone: (254) 769218071  
E-mail: [ngcdfmanyatta@ngcdf.go.ke](mailto:ngcdfmanyatta@ngcdf.go.ke)  
Website: [www.ngcdfmanyatta.go.ke](http://www.ngcdfmanyatta.go.ke)

**(g) NGCDF MANYATTA Constituency Bankers**

Cooperative Bank  
A/c No.01120051118100  
Embu

**(h) Independent Auditors**

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

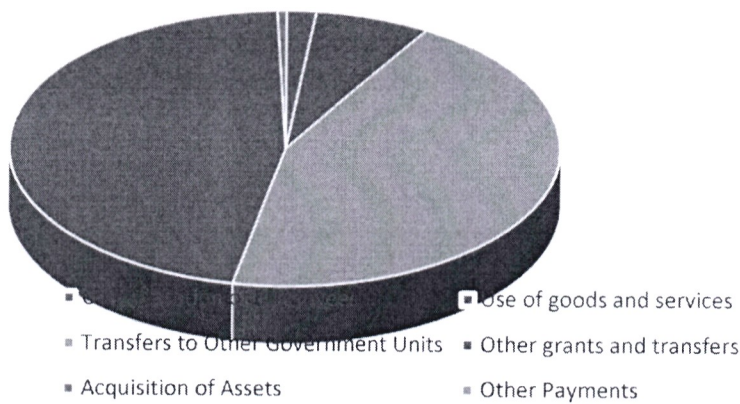
**(i) Principal Legal Adviser**

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

**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

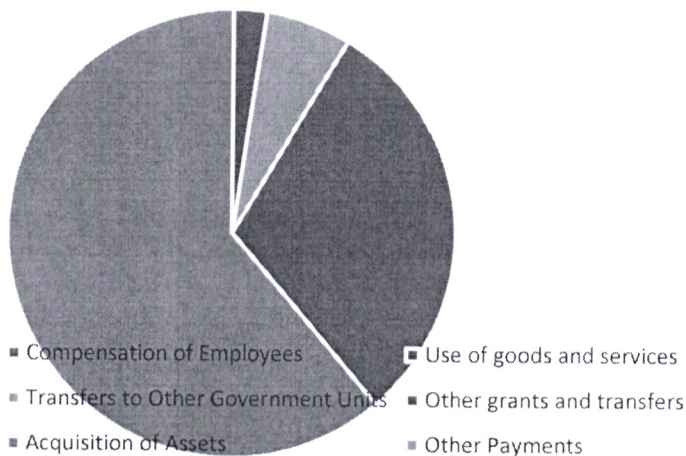
In the financial year 2018/19, Manyatta NG-CDF was allocated Kshs 109,040,876 which was an amount slightly higher compared to the previous year funding. The amount was distributed as into various project sectors follows;

Original Budget



A total of kshs116,625,169 has been spent on various projects as follows in the financial year 2018/19 as follows:

Actual Budget



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This includes Kshs54,406,896.95M which was funds for last financial year but was received and spent during the financial year in question.

**Key Achievements for Manyatta NG-CDF**

Since the separation of functions of the National and County Governments, NG-CDF has played a big role in implementing national government functions particularly in education and security sectors. This include improvement of school infrastructures, such as classrooms, Laboratories, Dining halls and administration blocks; Construction of AP Posts, Chiefs and assistant Chief office.

There has contributed to increased transition rates from primary school to Secondary school due to expanded school infrastructure and also bursary support given to needy students. Students are also learning smoothly as they are retained in institutions due to bursary support.

There is also improved security as there is increase in number of Administration Police as a result of available accommodation for them provided by NG-CDF.

Some photos of the projects implemented are as shown below.

**1. KATHAKWA SECONDARY SCHOOL**

The dining hall accommodates students while eating and hosting other activities such as music festivals and meetings.



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**2. KIMANGARU SECONDARY SCHOOL LABORATORY**

The students are able to comfortably do science practical in a laboratory.

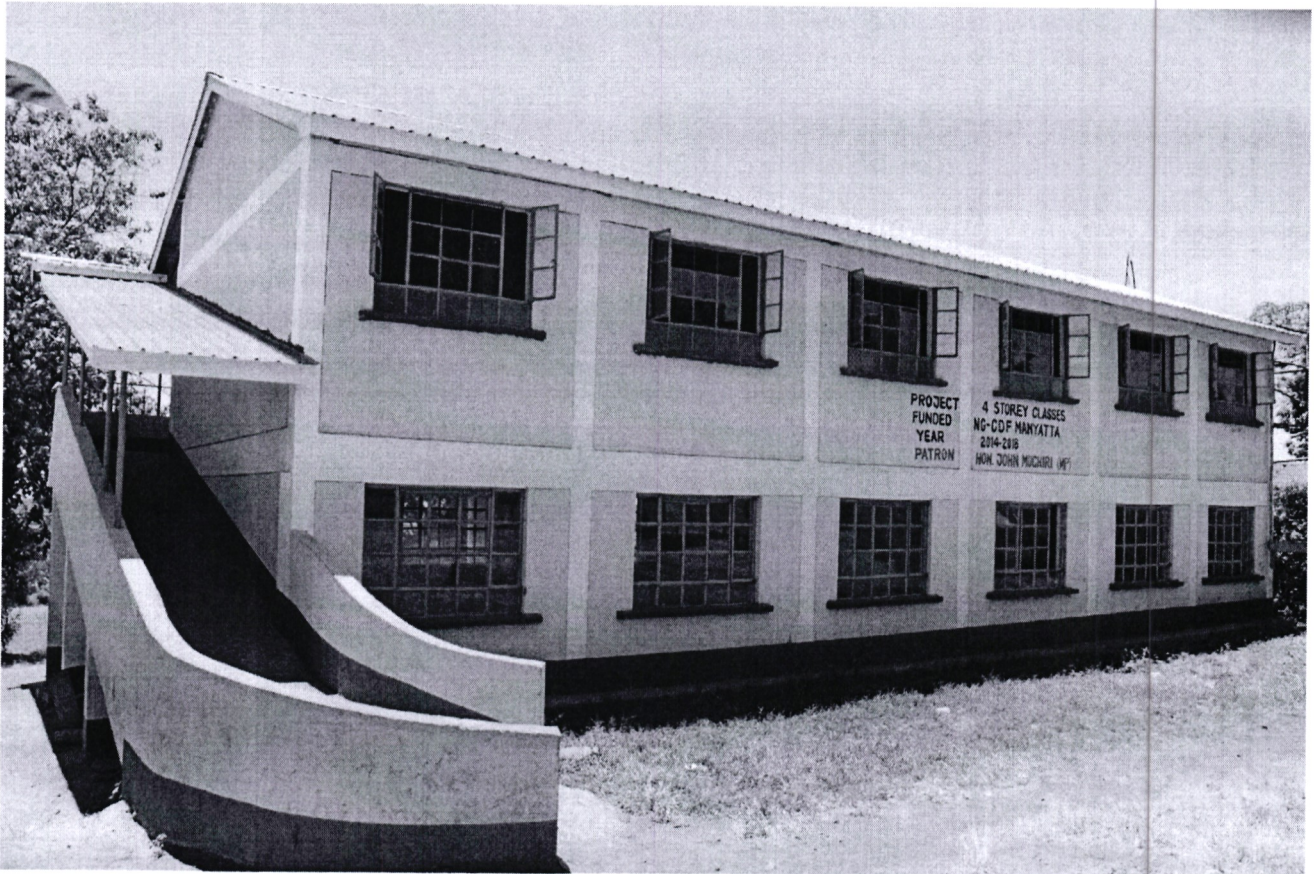


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**3.URBAN SECONDARY SCHOOL STOREYED CLASSROOMS**

The classrooms have provided good learning environment for the students.



**4.KIRIGI AP HOUSES**

These have ensured that the Police are accommodated in decent houses.



The challenges facing NG-CDF Manyatta include delayed funding from the Board leading to delay in projects completion, there is also insufficient project funds from the Board to cater for the many needs in the constituency causing delayed implementation of the projects.

The NG\_CDFC convenes public barazas after every 2 years to ensure public participation in identification of projects. A 5 Years strategic plan has also been developed. This will help in ensuring that only those identified projects that are beneficial and of use to the community are given priority.

**CHAIRMAN NG-CDFC: EVANS MBOGO**

Sign.....

**CHAIRMAN NGCDF COMMITTEE**

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**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-MANYATTA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

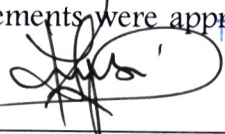
The Accounting Officer in charge of the NGCDF MANYATTA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-MANYATTA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

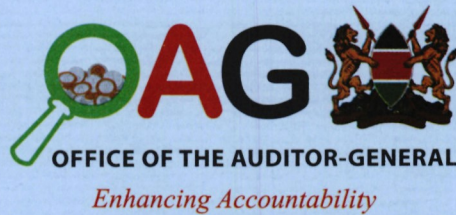
The NGCDF-MANYATTA Constituency financial statements were approved and signed by the Accounting Officer on 31/3 2020.

  
Fund Account Manager  
Name: \_\_\_\_\_  
P. O. Box 1991-60100, EMBU  
Sign: .....

  
Sub-County Accountant  
Name: Peter Wachira  
ICPAK Member Number: 20417  
THE NATIONAL SUB-COUNTY ACCOUNTANT  
EMBU WEST  
P. O. Box 1330 - 60100,  
EMBU

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANYATTA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Manyatta Constituency set out on pages 12 to 44, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Manyatta Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **1.0 Presentation of the Financial Statements**

The financial statements presented for audit for the year ending 30 June, 2019, had the following inadequacies;

- i. The Fund's financial statements do not reflect separate summary statements of appropriation for recurrent and development as stipulated by the Public Sector Accounting Standards Board (PSASB).
- ii. The statement of receipts and payments, statement of cash flows and the combined summary statement of appropriation do not indicate that they are for the year ended 30 June, 2019, and statement of assets and liabilities did not indicate that it is as at

30 June, 2019 as stipulated by International Public Sector Accounting Standards (IPSAS) 1.

- iii. The Fund's financial statements at page 43 and 44 reflects a progress on follow up of auditor recommendations indicating the status of the audit issues as resolved. However, no evidence was provided for audit verification to confirm how the issues were resolved.
- iv. The summary statement of appropriation: recurrent and development combined reflects a balance of Kshs.88,000 in respect to income from other receipts shown in brackets which is misleading since any balance in brackets is interpreted to be a negative balance. In addition, the final receipt budget in the summary statement of appropriation: recurrent and development combined has no totals contrary to the PSASB stipulated format.

In the circumstances, the presentation of the financial statements for the year ended 30 June, 2019 is not in accordance with the PSASB and IPSAS prescribed formats.

## **2.0 Inaccuracy of the Financial Statements**

### **2.1 Unutilized Funds**

The summary statement of appropriation: recurrent and development combined for the year under review reflects Kshs.62,879,429 in respect to adjustments for the year being the unspent funds in the previous year. However, the audited 2017/2018 financial statements reflect unspent funds totalling Kshs.61,312,510 resulting to an unreconciled and an unexplained variance of Kshs.1,566,919.

In the circumstances, the accuracy of the Kshs.62,879,429 adjustments for the year ended 30 June, 2019 could not be confirmed.

### **2.2 Cash and Cash Equivalents**

Note 10A to the financial statements reflects Kshs.5,343,559 in respect to cash and cash equivalents balance as at 30 June, 2019 held in the bank account. However, the respective bank reconciliation statement reflects unrepresented cheques totalling Kshs.3,619,063 which further includes fourteen (14) stale cheques totalling Kshs.183,500 and which had not been replaced or reversed in the cash book as at 30 June, 2019 thereby understating the cash and cash equivalents balance of Kshs.5,343,559 by the same amount.

In addition, the respective bank reconciliation statement reflects Kshs.10,850 in respect to payments in the bank statements not entered in the cash books and therefore overstating the cash and cash equivalents by the same amount.

In view of the above, the completeness and accuracy of the cash and cash equivalents balance of Kshs.5,343,559 as at 30 June, 2019 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies

Development Fund - Manyatta Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

##### **1.1 Revenue Analysis**

The Fund's summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects an approved receipt budget of Kshs.171,920,305 and actual receipts of Kshs.116,967,429 resulting to a net budget shortfall of Kshs.54,952,876 comprising of a budget short fall of Kshs.55,040,876 from the National Government Constituencies Development Fund (NG-CDF) Board and an excess budget of Kshs.88,000 from other receipts.

Overall, the Fund failed to actualize its budget by Kshs.54,952,876 or 32% an indication that some of the programmes and activities that had been planned were not implemented.

There is need therefore for the Constituency Development Fund Management to review its budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the constituents of Manyatta Constituency.

##### **1.2 Expenditure Analysis**

The Fund's summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects an approved expenditure budget of Kshs.171,920,305 and actual payments of Kshs.111,625,169 resulting to an under expenditure of Kshs.60,295,136.

Overall, the Fund under spent its budget by Kshs.60,295,136 or 35% of the total budget allocation. The funds could have been allocated to other deserving areas that would have improved delivery of goods and services to the residents of Manyatta Constituency.

In addition, included in the Kshs.60,295,136 under expenditure for the year under review is Kshs.5,343,559 in respect to cash at bank, being funds released by the Board but not spent by the Fund. Failure to spend funds already released by the Board denied the residents of Manyatta Constituency equivalent services.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1.0 Project Implementation Status**

The Fund's project implementation status (PIS) report availed for audit reflects Kshs.99,186,696 and Kshs.49,508,711 in respect to amount budgeted and amount disbursed for development projects respectively. However, the statement of appropriation: recurrent and development combined reflects Kshs.150,981,564 development budget and Kshs.102,054,254 development expenditure resulting to unexplained and unreconciled variance of Kshs.51,794,868 and Kshs.52,545,543 respectively.

Further, the project implementation status report for the year ended 30 June, 2019 availed for audit review indicated that out of Kshs.99,186,696 allocated to forty-four (44) development projects during the year, nine (9) projects worth Kshs.40,508,712 were completed, sixteen (16) projects worth Kshs.29,960,000 were ongoing while nineteen (19) projects budgeted for Kshs.28,717,985 had not been started.

Consequently, Manyatta constituents did not get expected services from ongoing and not started projects worth Kshs.58,677,984 for the year ended 30 June, 2019.

### **2.0 Unsatisfactorily Implemented Projects**

#### **2.1 Stalled Multipurpose Hall - St Mary's Day Secondary School**

Note 6 to the financial statements reflects Kshs.34,298,275 in respect to transfers to other government entities which includes Kshs.29,616,275 in respect to transfers to secondary schools which further includes Kshs.900,000 disbursed to St Mary's Day Secondary for walling and plastering a multipurpose hall. Documents availed for audit review revealed that the project started in 2013/014 financial year and Kshs.2,700,000 had been disbursed by 30 June, 2018 raising the total amount disbursed to the project as at 30 June, 2019 to Kshs.3,600,000.

However, audit verifications conducted in January, 2020 which is approximately six (6) years since the project started revealed that the multi-purpose hall has not been roofed and the construction works had stalled at trusses and the contractor was not on-site. This is contrary to Section 11(1)(j) of the National Government Constituencies Development

Fund Regulations, 2016 which require that projects be allocated adequate funds and should be completed within three years.

In the circumstances, the value for money for the Kshs.3,600,000 expenditure on the multi-purpose hall during the year ended 30 June, 2019 could not be confirmed and the Fund is in breach of the law.

## **2.2 Unutilized Funds - Ngerwe Primary School**

Note 6 to the financial statements reflects Kshs.34,298,275 in respect to transfers to other government entities which include Kshs.3,900,000 in respect to transfers to primary schools. Included in the Kshs.3,900,000 transfers to primary schools was Kshs.1,300,000 disbursed to Ngerwe Primary School in August, 2018 for construction of two (2) classrooms.

However, in September, 2018, the National Government Constituencies Development Fund Committee (NG CDFC) requested the Board for change of activity from construction of two (2) classrooms to purchase of 1-acre piece of land. However, the Board vide letter ref: NG-CDF BOARD/MANYATTA/VOL.2/8 deferred the request until a Government land valuation report is submitted.

As at the time of this audit in January, 2020, the NG CDFC had not submitted the land valuation report and the Kshs.1,300,000 remained unutilized.

In the circumstances, value for money for the Kshs.1,300,000 disbursement during the year ended 30 June, 2019 has not been realized.

## **2.3 Security Projects**

Note 7 to the financial statements for the year under review reflects Kshs.67,696,479 in respect to other grants and other payments which includes Kshs.9,450,000 in respect to security projects. Included in Kshs.9,450,000 security projects expenditure is Kshs.1,100,000 for purchase of land for construction of Mbuvi Administration Police line and Kshs.350,000 to purchase land for Ngerwe Assistant Chief's office all totalling to Kshs.1,450,000. The funds were disbursed to the Project Management Committees in July 2018.

However, a physical verification in January, 2020 which was twenty (20) months since the funds were disbursed, revealed that the projects have not been implemented.

In the circumstances, value for money for the Kshs.1,450,000 disbursements during the year ended 30 June, 2019 has not been realized.

## **3.0 Bursary to Secondary Schools and Tertiary Institutions**

Note 7 to the financial statements reflects Kshs.67,696,479 in respect to other grants and other payments which includes Kshs.39,655,700 and Kshs.12,324,200 in respect to bursary to secondary schools and tertiary institutions respectively all totalling to Kshs.51,979,900.

However, out of Kshs.51,979,900 only Kshs.21,450,785 (41%) was acknowledged as having been received by the respective schools while the balance of Kshs.30,529,115 (59%) was not supported by the respective acknowledgement records.

Consequently, it has not been possible to ascertain whether the bursaries amounting to Kshs.30,529,115 benefitted the intended beneficiaries and whether it was expended as appropriated during the year ended 30 June, 2019.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease 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 Fund's 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 National Government Constituencies Development Fund - Manyatta Constituency's financial reporting process, reviewing the effectiveness of how the entity 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 review is planned and performed to express a conclusion with limited assurance as to 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 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 review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**23 December, 2021**

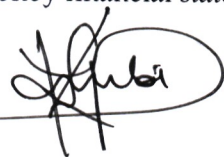
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MANYATTA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	108,406,897	46,043,103
Proceeds from Sale of Assets	2		-
Other Receipts	3	88,000	-
<b>TOTAL RECEIPTS</b>		<b>108,494,897</b>	<b>46,043,103</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,673,298	2,211,084
Use of goods and services	5	6,217,617	6,059,130
Transfers to Other Government Units	6	34,298,275	16,250,000
Other grants and transfers	7	67,696,479	16,027,961
Acquisition of Assets	8	59,500	700,000
Other Payments	9	680,000	-
<b>TOTAL PAYMENTS</b>		<b>111,625,169</b>	<b>41,248,175</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(3,130,272)</u></b>	<b><u>4,794,928</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANYATTA Constituency financial statements were approved on 31/3 2020 and signed by:

  
**Fund Account Manager**  
 Name: p. O. Box 1991-60100, EMBU  
 Date: ..... Sign: .....

  
**Sub-County Accountant**  
 Name: Peter Wachira  
 ICPAK Member Number: 20417  
 THE NATIONAL SUB-COUNTY ACCOUNTANT  
 EMBU WEST  
 P. O. Box 1330 - 60100,  
 EMBU

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MANYATTA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

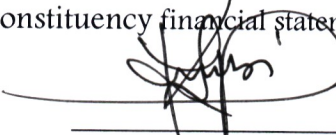
**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	5,343,559	8,472,532
Cash Balances (cash at hand)	10B	—	—
<b>Total Cash and Cash Equivalents</b>		<b>5,343,559</b>	<b>8,472,532</b>
Current Receivables			
Outstanding Imprests	11	—	—
<b>TOTAL FINANCIAL ASSETS</b>		<b>5,343,559</b>	<b>8,472,532</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	—	—
Gratuity	12B	—	—
<b>TOTAL FINANCIAL LIABILITES</b>		<b>—</b>	<b>—</b>
<b>NET FINANCIAL ASSETS</b>		<b>5,343,559</b>	<b>8,472,532</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	8,472,532	1,733,099
Surplus/Deficit for the year		(3,130,272)	4,794,928
Prior year adjustments	14	1299	1,944,505
<b>NET FINANCIAL POSITION</b>		<b>5,343,559</b>	<b>8,472,532</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF MANYATTA Constituency financial statements were approved on

8/13/2020 and signed by:

  
Fund Account Manager  
Name: \_\_\_\_\_

  
Sub-County Accountant  
Name: Peter Wachira  
ICPAK Member Number: \_\_\_\_\_

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

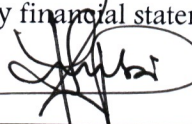
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**VI. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
<b>Receipts</b>			
Transfers from NGCDF Board	1	108,406,897	46,043,103
Other Receipts	3	88,000	-
<b>Total receipts</b>		<b>108,494,897</b>	<b>46,043,103</b>
<b>Payments</b>			
Compensation of Employees	4	2,673,298	2,211,084
Use of goods and services	5	6,217,617	6,059,130
Transfers to Other Government Units	6	34,298,275	16,250,000
Other grants and transfers	7	67,696,479	16,027,961
Other Payments	9	680,000	-
<b>Total payments</b>		<b>111,565,669</b>	<b>(40,548,175)</b>
<b>Total Receipts Less Total Payments</b>		<b>(3,070,772)</b>	<b>5,494,928</b>
<b>Adjusted for:</b>			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	1,299	1,944,505
<b>Net Adjustments</b>		<b>1,299</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>(3,069,473)</b>	<b>7,439,433</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	59,500	700,000
<b>Net cash flows from Investing Activities</b>		<b>59,500</b>	<b>700,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(3,128,973)</b>	<b>6,739,433</b>
Cash and cash equivalent at BEGINNING of the year	13	8,472,532	1,733,099
<b>Cash and cash equivalent at END of the year</b>		<b><u>5,343,559</u></b>	<b><u>8,472,532</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANYATTA Constituency financial statements were approved on 31/3 2020 and signed by:

  
Fund Account Manager  
Name:

  
Sub-County Accountant  
Name: Peter Wachira  
ICPAK Member Number: 20417

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MANYATTA CONSTITUENCY**  
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**For the year ended June 30, 2019**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	109,040,876	62,879,429	171,920,305	116,879,429	55,040,876	68.0%
Proceeds from Sale of Assets						
Other Receipts	-			(88,000)	(88,000)	
<b>TOTAL</b>	<b>109,040,876</b>	<b>62,879,429</b>		<b>116,967,429</b>	<b>54,952,876</b>	
<b>PAYMENTS</b>						
Compensation of Employees	1,900,000	3,215,355	5,115,355	2,673,298	2,442,057	52.3%
Use of goods and services	7,413,679	6,560,450	13,974,129	6,217,617	7,756,512	44.5%
Transfers to Other Government Units	48,510,000	19,398,276	67,908,276	34,298,275	33,610,001	50.5%
Other grants and transfers	50,617,197	31,856,091	82,473,288	67,696,479	14,776,809	82.1%
Acquisition of Assets	600,000	-	600,000	59,500	540,500	9.9%
Other Payments	-	1,849,257	1,849,257	680,000	1,169,257	36.8%
<b>TOTAL</b>	<b>109,040,876</b>	<b>62,879,429</b>	<b>171,920,305</b>	<b>111,625,169</b>	<b>60,295,136</b>	<b>64.7%</b>

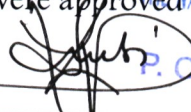
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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- (a) Kshs 88,000 is revenue from sale of tender
- (b) Underutilization on compensation of employees, use of goods and services, transfer to other Government units and other grants and transfer is as a result of delayed funding from the Board.
- (c) Kshs 1299 prior year adjustment is as a result of Kshs 1215 unrepresented cheques for CDT and 84cents for Thika Motor dealers.

The NGCDF-MANYATTA Constituency financial statements were approved on 31/3 2020 and signed by:

  
Fund Account Manager  
Name: [Signature]  
P. O. Box 1991-60100, EMBU  
Date: ..... Sign: .....

  
Sub-County Accountant  
Name: Peter Wachira  
ICPAK Member Number: 20417  
THE NATIONAL SUB-COUNTY ACCOUNTANT  
EMBU WEST  
P. O. Box 1330 - 60100,  
EMBU

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MANYATTA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,600,000.00	2,865,355.00	4,465,355.00	2,470,478	1,994,877.00
1.2 Committee allowances	2,000,000.00	2,261,378.62	4,261,378.62	1,248,000	3,013,378.62
1.3 Use of goods and services	2,142,452.53	1,766,382.60	3,908,835.13	3,023,655	885,180.13
1.4 NSSF	150,000	200,000.00	350,000.00	155,520	194,480.00
1.5 NHIF	150,000	150,000.00	300,000.00	47,300	252,700.00
1.4 Acquisition of assets			0.00		0.00
1.0 Monitoring and evaluation			0.00		0.00
2.1 monitoring goods & services	500,000.00	787,000.00	1,287,000.00	0	1,287,000.00
2.1 Capacity building	571,226	341,379.32	912,605.32	845,462	67,143.32
2.2 Committee expenses	2,200,000.00	1,404,310.00	3,604,310.00	1,390,000	2,214,310.00
2.3 Use of goods and services			0.00	450,000	-450,000.00
3.0 Emergency			0.00		0.00
3.1 Primary Schools			0.00		0.00
3.1.1 Kamiiu pry school	200,000.00	0	200,000.00	200,000	0.00
3.1.2 kamviu primary school	200,000.00	0	200,000.00	200,000.00	0.00
3.1.3 Gatwe primary school	118,993.00	0	118,993.00	68,993	50,000.00
3.1.5 St.marksrutune primary school	120,000.00	0	120,000.00	70,000	50,000.00
3.1.6 Gatunduri primary school	2,100,000.00	0	2,100,000.00	2,100,000	0.00
3.1.7 Allamano primary school	2,800,000.00	0	2,800,000.00	2,800,000	0.00
3.1.8 Embu urban intergrated	0	200,000	200,000.00	200,000	0.00
3.1.9 Nthambo primary school	0	350,000	350,000.00	350,000	0.00
3.1.10 emergency		18,965.50	18,965.50		18,965.50



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MANYATA CONSTITUENCY**  
**Reports and Financial Statements**  
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5.9.6 Intaduga FC	134,937.04			134,937.04	0	134,937.04
5.9.7 Rukira FC	134,937.04			134,937.04	0	134,937.04
6.0 Environment				0.00		0.00
6.1 Kenga Primary	250,000.00			250,000.00	0	250,000.00
6.2 Ithangawe primary school	250,000.00			250,000.00	0	250,000.00
6.3 Gatituri primary school	250,000.00			250,000.00	0	250,000.00
6.4 St. Michael Day Secondary School	250,000.00			250,000.00	0	250,000.00
6.5 Kigari Primary School	250,000.00			250,000.00	0	250,000.00
6.6 St. Joseph Mtetu Day secondary School	250,000.00			250,000.00	0	250,000.00
6.7 St. Alphonse Day Secondary school	250,000.00			250,000.00	0	250,000.00
6.8 St. Peter Kathakwa Day secondary school	250,000.00			250,000.00	0	250,000.00
6.9 Ru'nga'nga Primary School	158,992.51			158,992.51	0	158,992.51
6.10 Environment al projects		1,077,586.20		1,077,586.20	77,586	1,000,000.20
7.0 Primary Schools Projects				0.00		0.00
7.1 Mbukori primary school	2,900,000.00	1,600,000.00		4,500,000.00	1,600,000	2,900,000.00
7.2 Gaciigi primary school	900,000.00	1,000,000.00		1,900,000.00	1,000,000	900,000.00
7.3 Iveche primary school	1,000,000.00			1,000,000.00	0	1,000,000.00
7.4 St. Andrews Primary school	1,400,000.00			1,400,000.00	0	1,400,000.00
7.5 Ngerwe Primary School-DESKS	100,000.00			100,000.00	1,300,000	-1,200,000.00
7.6 Gaciigi Primary school -DESKS	100,000.00			100,000.00	0	100,000.00
7.7 Tende primary school- DESKS	100,000.00			100,000.00	0	100,000.00
7.8 Kimangaru Primary school- DESKS	100,000.00			100,000.00	0	100,000.00
7.9 Kithimu primary school -DESKS	100,000.00			100,000.00	0	100,000.00
7.10 Kiangoci primary school -DESKS	100,000.00			100,000.00	0	100,000.00
7.11 Dallas primary school -DESKS	100,000.00			100,000.00	0	100,000.00
7.12 Gatunduri Primary school -DESKS	100,000.00			100,000.00	0	100,000.00
7.13 Ngerwe Primary		1,300,000.00		1,300,000.00		1,300,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MANYATTA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

8.22 St.peter'sKathakwa Day Secondary School	1,500,000.00	1,000,000	2,500,000.00	2,500,000	0.00
8.23 Muvandori Day Secondary School	700,000.00	2,000,000.00	2,700,000.00	0	2,700,000.00
8.24Gatunduri day secondary			0.00	1,500,000	-1,500,000.00
8.25 St.Benedict day karau sec	0	0	0.00	800,000	-800,000.00
8.26 Embu urban integrated	0	1,500,000	1,500,000.00	1,500,000	0.00
8.27 DEB Kairuri day secondary school	0	1,566,275.53	1,566,275.53	1,566,276	0.00
8.29 St.lukes day secondary	0	0	0.00	1,000,000	-1,000,000.00
8.30 Isuzu	0	0	0.00	3,793,103	-3,793,103.00
11.3.office i-pad MAC 9,32GB Memory,4GB RAM	80,000.00	0	80,000.00	0	80,000.00
CCTV	70,000.00	0	70,000.00	0	70,000.00
11.4 Purchase of computers			0.00		0.00
12.0 Others			0.00	0	0.00
12.1 Strategic Plan		0	0.00	0	0.00
12.2 Innovation Hub		0	0.00	0	0.00
12.2 TIVET	109,040,875.55	62,879,428.87	171,920,304.42	111,625,170	60,295,135.89

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

## **IX. 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 and retentions.

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

##### **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

##### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MANYATTA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MANYATTA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 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.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

### **14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO B005116	1	54,406,897	
AIE NO B030197	2	10,000,000	
AIE NO B030497	3	12,000,000	
AIE NO B086444	4	8,000,000	
AIE NO. A724472	5	11,000,000	
AIE NO BO42798	6	13,000,000	
AIE NO A855921	1		5,500,000
AIE NO A892737	2		2,637,931
AIE NO A896767	3		37,905,172
<b>TOTAL</b>		<b>108,406,897</b>	<b>46,043,103</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2018-2019	2017-2018
	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 of tender		-
<b>Total</b>		-

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**3. OTHER RECEIPTS**

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere (Sale of tender)	88,000	-
<b>Total</b>	<b>88,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,050,843	1,037,124
Basic wages of casual labor	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	466,935	1,097,400
Other personnel payments	155,520	76,560
<b>Total</b>	<b>2,673,298</b>	<b>2,211,084</b>

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5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,331,000	2,599,350
Utilities, supplies and services	243,875	346,000
Communication, supplies and services	538,000	163,000
Domestic travel and subsistence	635,200	-
Printing, advertising and information supplies & services	66,120	-
Rentals of produced assets	-	-
Training expenses	336,000	717,000
Hospitality supplies and services	-	-
Fuel, oil & lubricants	300,000	-
Specialized materials and services	-	-
Office and general supplies and services	432,949	84,545
Other operating expenses	48,525	2,027,800
Routine maintenance of vehicle	285,948	100,000
	<hr/>	<hr/>
<b>Total</b>	<b>6,217,617</b>	<b>6,059,130</b>
	<hr/> <hr/>	<hr/> <hr/>

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	3,900,000	2,600,000
Transfers to secondary schools (see attached list)	29,616,275	13,650,000
Transfers to tertiary institutions (see attached list)	782,000	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>34,298,275</b>	<b>16,250,000</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	39,655,700	-
Bursary – tertiary institutions (see attached list)	12,324,200	555,549
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	9,450,000	8,450,000
Sports projects (see attached list)	-	1,236,206
Environment projects (see attached list)	77,586	1,236,206
Emergency projects (see attached list)	6,188,993	4,550,000
<b>Total</b>	<b>67,696,479</b>	<b>16,027,961</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

Non-Financial Assets

	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	59,500	700,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>59,500</b>	<b>700,000</b>

**9. OTHER PAYMENTS**

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	680,000	-
ICT Hub	-	-
TIVET	-	-
	680,000	-

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Co-operative bank, , Account no: 01120051118100</i>	5,343,559	8,472,532
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
<b>Total</b>	<b>5,343,559</b>	<b>8,472,532</b>
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
-		
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

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11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Total</i>				-

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
<b>Total</b>	<b>-</b>	<b>-</b>

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**13. BALANCES BROUGHT FORWARD**

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts		8,472,532
Cash in hand	5,343,559	-
Imprest	-	-
<b>Total</b>	<b>5,343,559</b>	<b>8,472,532</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019 Kshs	2017-2018 Kshs
Unpresented Cheques	1,299	1,944,505
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>1,299</b>	<b>1,944,505</b>

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**15. OTHER IMPORTANT DISCLOSURES**

**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	-	-

**15.3: UNUTILIZED FUND (See Annex 3)**

	Kshs	Kshs
Compensation of employees	2,442,057	1,082,075
Use of goods and services	7,756,512	4,547,938
Amounts due to other Government entities	33,610,001	18,398,276
Amounts due to other grants and other transfers	14,776,809	36,114,965
Acquisition of assets	540,500	-
Others ( <i>ICT</i> )	1,169,257	1,169,256
	<b>60,295,136</b>	<b>61,312,510</b>

**15.4: PMC account balances (See Annex 5)**

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	10,703,976.35	22,444,904
	10,703,976.35	22,444,904

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
.					
.					
.					
Sub-Total					
Construction of civil works					
.					
.					
.					
Sub-Total					
Supply of goods					
.					
.					
.					
Sub-Total					
Supply of services					
0.					
1.					
2.					
Sub-Total					
Grand Total					

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		2,442,057	1,082,072	
Use of goods & services		7,756,512	4,547,938	
Amounts due to other Government entities				
Primary		7,000,000	3,900,000	
Secondary		26,610,001	13,716,276	
Tertiary			782,000	
Sub-Total		33,610,001	18,398,276	
Amounts due to other grants and other transfers				
Bursary			20,619,559	
Security		12,800,000	13,700,000	
Environment		2,158,992.61	1,226,460	
Emergency			568,966	
Sports		182,182.61		
Sub-Total		14,776,809	36,114,985	
Sub-Total				
Acquisition of assets		540,500		
Others (ICT)	ICT hub	1,169,257	1,169,256	
Sub-Total				
Grand Total		60,295,136	61,312,510	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2017/18</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2018/19</b>
Land				
Buildings and structures				
Transport equipment	3,475,910			3,475,910
Office Refurbishment & cabro Paving	2,289,300			2,289,300
Office equipment, furniture and fittings	466,107	59,500		525,607
ICT Equipment, Software and Other ICT Assets	600,480			600,480
Other Machinery and Equipment	700,000			700,000
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>8,057,404</b>			<b>7,997,904</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2018/19	BANK BALANCE 2017/18
KITHEGI MIXED DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100051722100	2,478.47	1,458.47
ST. BENEDICTS SECONDARY SCHOOL – KARAU	CO OPERATIVE BANK	01100051721600	0	0
ST. PETERS GATITURI DAY SECONDARY	CO OPERATIVE BANK	01139051722903	0	32,204.38
GITURI DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100052951800	746,660	0
GATUNDURI PRIMARY SCHOOL	CO OPERATIVE BANK	01100052747600	1,101,127.38	1,327.38
ST. MARKS RUTUNE PRIMARY SCHOOL	CO OPERATIVE BANK	01100408943100	67,180	0
KIANGIMA ASSISTANT CHIEF OFFICE	CO OPERATIVE BANK	01109730078400	0	108.84
KARIARI ASSISTANT CHIEF OFFICE	CO OPERATIVE BANK	01109408685300	0	540.36
GACIIGI PRIMARY SCHOOL	CO OPERATIVE BANK	01109407154500	0	1,152,695.24
KAMVIU PRIMARY SCHOOL	CO OPERATIVE BANK	01117730424000	201,560.00	1,560
D.E.B. NTHAMBO PRIMARY SCHOOL	CO OPERATIVE BANK	01117407632201	40,164.50	0
KIRIARI AP LINE	CO OPERATIVE BANK	01109731184100	1,914.90	0

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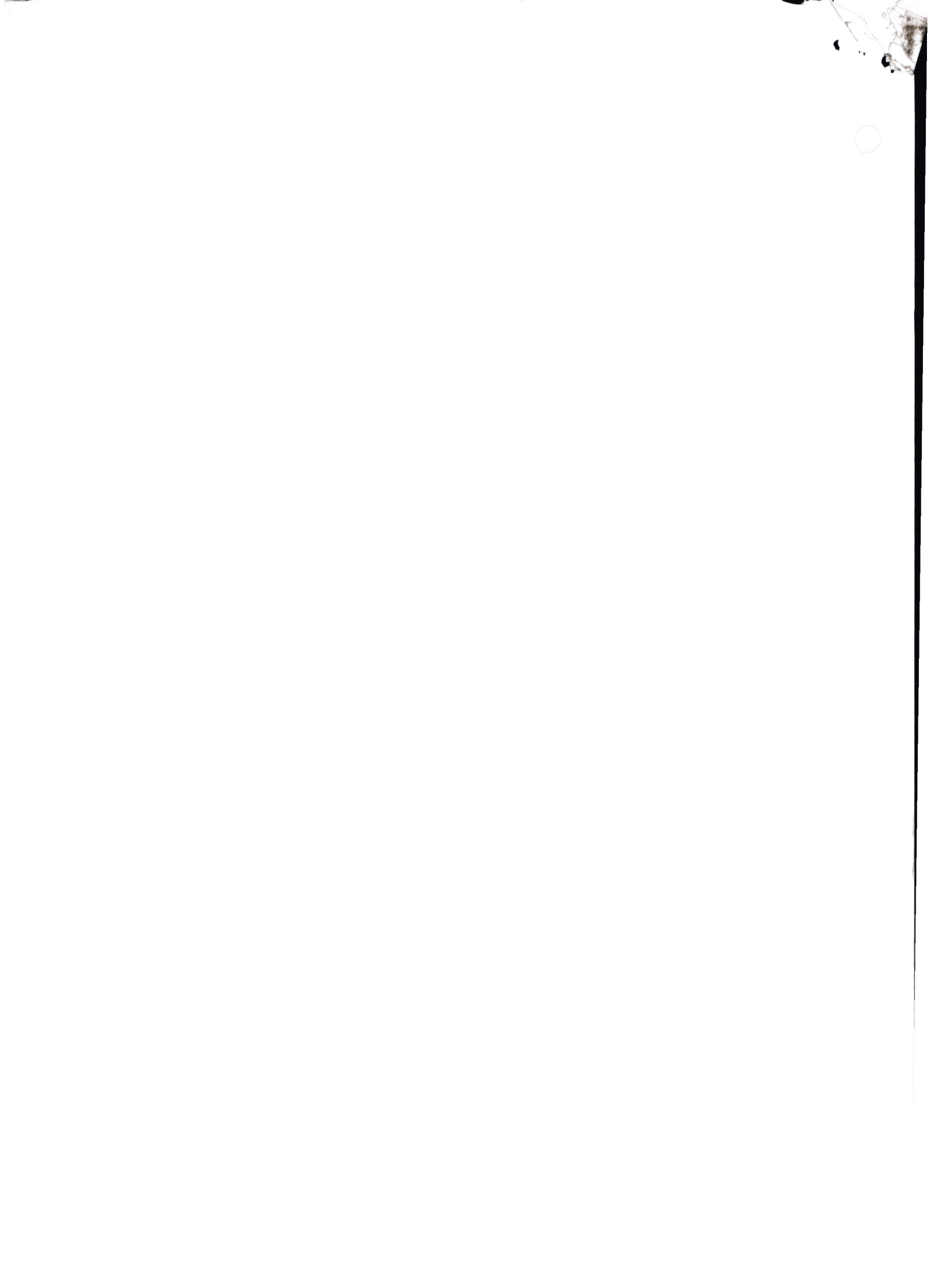
PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2018/19	BANK BALANCE 2017/18
KIRIARI RESOURCE CENTRE	CO OPERATIVE BANK	01109730420100	1714.90	2,093,207.16
ST PETERS KATHAKWA SECONDARY SCHOOL	CO OPERATIVE BANK	01139051722903	1,524,644.20	4,636,510.00
ST LUKES DAY SECONDARY SCHOOL KARURINA	CO OPERATIVE BANK	01139051619902	133,007.00	705
ITABUA DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01120051719800	0	7,011.86
KITHUNGURIRI SECONDARY SCHOOL	EQUITY BANK	0190261998541	389,220.20	0
ST JOSEPH ALLAMANO PRIMARY SCHOOL	EQUITY BANK	0190162035334	1,550,198.00	1,158.00
ST JOSEPH THE WORKER DAY SECONDARY SCHOOL	EQUITY BANK	0192161994000	318,829.00	652,289
ST JOHN CHRYSOSTOM MUVANDORI DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01109407114700	0	194.86
A.C.K MBUKORI PRIMARY SCHOOL	CO OPERATIVE BANK	01149052748601	115,047.50	282.50
NJUKIRI ASSISTANT CHIEF OFFICE	FAMILY BANK	075000028878	0	1,046.00
GATWE PRIMARY SCHOOL	FAMILY BANK	075000028899	163,818.00	1,314,150.60
KIBUGU CHIEFS OFFICE	FAMILY BANK	075000030212	0	722.00

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PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2018/19	BANK BALANCE 2017/18
ST. MARTHA GATOORI DAY SECONDARY SCHOOL	FAMILY BANK	075000028216	0	603.00
IVECHE PRIMARY SCHOOL	CO OP BANK	01139052000101	0	1,001,000.00
KAMBO AP	CO OP BANK	01109408708400	0	101.96
KENGA SECONDARY SCHOOL	CO OP BANK	01100407337000	0	333,870.00
KIAMWENJA ASSISTANT CHIEF	CO OP BANK	01100730454500	0	855.00
KIMANGARU SECONDARY SCHOOL	CO OP BANK	01100052299200	0	289,200.12
KIRIGI AP LINES	CO OP BANK	01109730999500	0	6,999,917.50
KIRIGI DAY SECONDARY SCH	CO OP BANK	01100051093900	0	201,234.51
NEMBURE PRIMARY SCHOOL	CO OP BANK	01117032749102	0	200,000.00
RIANJAGI ASSISTANT CHIEF OFFICE	CO OP BANK	01148731026000		66,565.25
RUNGANGA PRIMARY SCHOOL	CO OP BANK	0110005203300	0	258,751.65
ST ALPHONSE SECONDARY SCHOOL	CO OP BANK	01109052734400	0	157.50
NTHAMBO DAY SECONDARY SCHOOL	NATIONAL BANK	01021068549700	0	151,191.00
GATONDO PRIMARY SCHOOL	EQUITY BANK	0190291035012	0	33,518.50
IGUMO PRIMARY SCHOOL	EQUITY BANK	0190101400500	0	350,704.21
EMBU COUNTY DAY SCHOOL	EQUITY BANK	0190293860221	0	429,908.50
GAKINDURIRI PRIMARY SCHOOL	EQUITY BANK	01900193462407	0	1,585.05

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PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2018/19	BANK BALANCE 2017/18
ST MICHAEL PRIMARY SCHOOL	CO OP BANK	01100397304600	0	56,378.30
ST BENEDICT KITHIMU	CO OP BANK	01100200526277	0	421,025.00
KANGARU PRIMARY SCHOOL	CO OP BANK	01100894566613	0	3,210.00
KIANDUNDU PRIMARY SCHOOL	CO OP BANK	01100321144698	0	2,130.00
NGERWE PRIMARY SCHOOL	FAMILY BANK	075000038570	1,300,518.40	
NGERWE ASSISTANT CHIEF OFFICE	FAMILY BANK	075000038115	350,000.00	
URBAN DAY SECONDARY SCHOOL	FAMILY BANK	075000027993	46,246.00	
MBUVORI AP LINE	FAMILY BANK	075000038058	1,100,758.00	
URBAN PRIMARY SCHOOL	FAMILY BANK	075000032949	16,195.00	
SPORTS	CO OP BANK	01100365487996	0	1,238,568.10
ENVIRONMENT	FAMILY BANK	075000038589	1,532,694.90	1,508,230.20
MANYATTA CDF OFFICE	CO OP BANK	01100245674569	0	27.00
Totals			10,703,976.35	22,444,904



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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Un supported Prior year adjustments	Supporting documents for prior year adjustments were forwarded for Review	FAM	Resolved	
2.0	Un accounted For Bursary	Some of the acknowledgment receipts have since been received	FAM	Partially Resolved	3 Months
3.0	Transfer to secondary Schools	The project has since been completed and handed over	PMC	Resolved	
<b>Other Matters</b>					
1.	Receipts	The Funds Have since been received and utilized	NG-CDFC	Resolved	
2.	Payments	The payments have since	NG-CDFC	Resolved	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		been made to the approved projects			
3.	Project Implementation status	Projects have since started and completed	NGCDFC	Resolved	

