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REPORT

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DATE: 23 FEB 2022

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OF
TABLED
BY:

The majority Whip
Hon. E. Wangwe, MP.

CLERK-AT
THE-TABLE:

Benson Inzofu.

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**

Revised Template 30th June 2020



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -EMUHAYA
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMUHAYA CONSTITUENCY
Reports and Financial Statements
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

The NGCDF EMUHAYA 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 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	PAUL C MOGENDI
2.	Sub-County Accountant	DENNIS MAJANI
3.	Chairman NGCDFC	CHARLES O MUCHILO
4.	Member NGCDFC	GIDEON OYALO

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -EMUHAYA 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 EMUHAYA Constituency Headquarters

P.O. Box 67-50307

LUANDA BUSIA ROAD

NEXT TO DOS OFFICE LUANDA

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(f) NGCDF EMUHAYA Constituency Contacts

Telephone: (254) 728508674
E-mail: cdfemuhaya@ngcdf.go.ke
Website: www.emuhaya.co.ke

(g) NGCDF EMUHAYA Constituency Bankers

1. EQUITY BANK
LUANDA BRANCH
P.O BOX 34 - 50307
LUANDA – KENYA
A/C NO. 1120299846566

(h) Independent Auditors

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

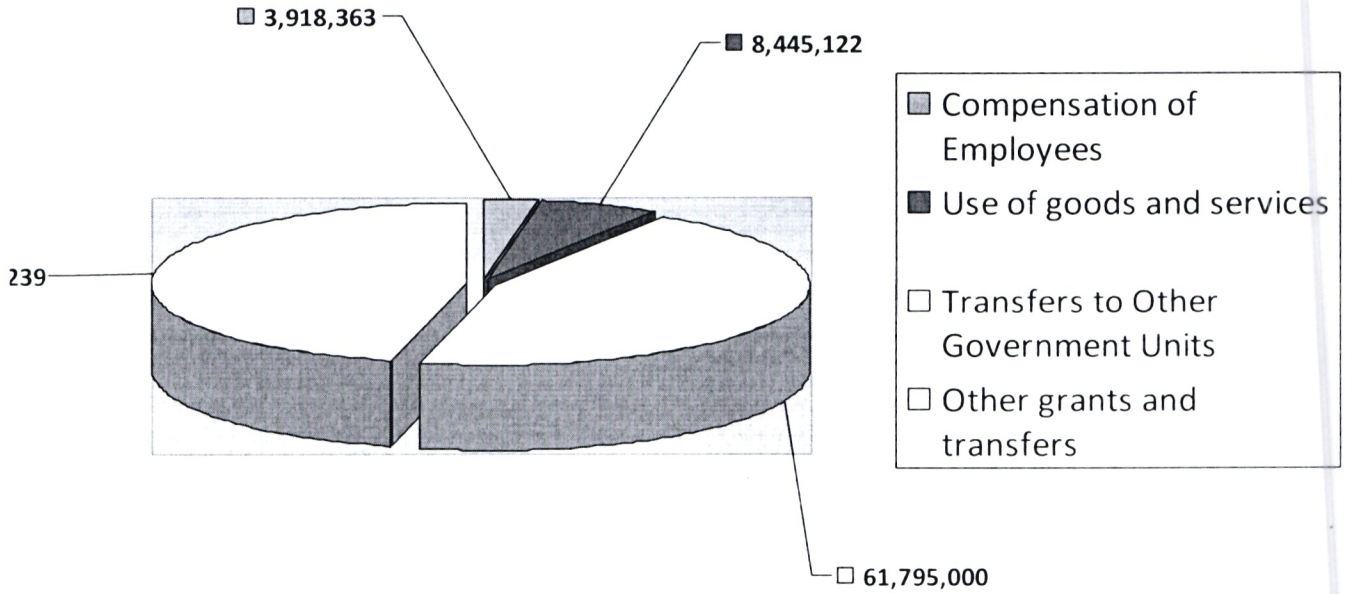
(i) Principal Legal Adviser

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

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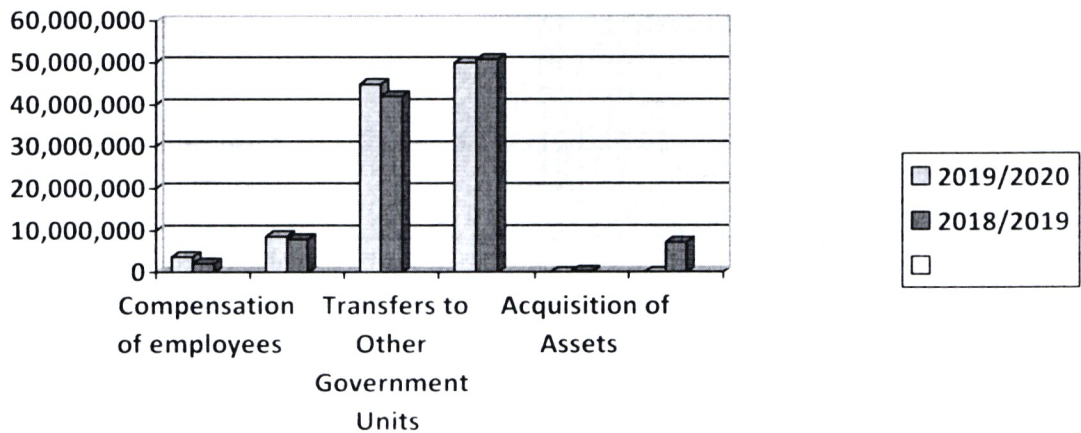
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

2019 – 2020 FINANCIAL YEAR BUDGET



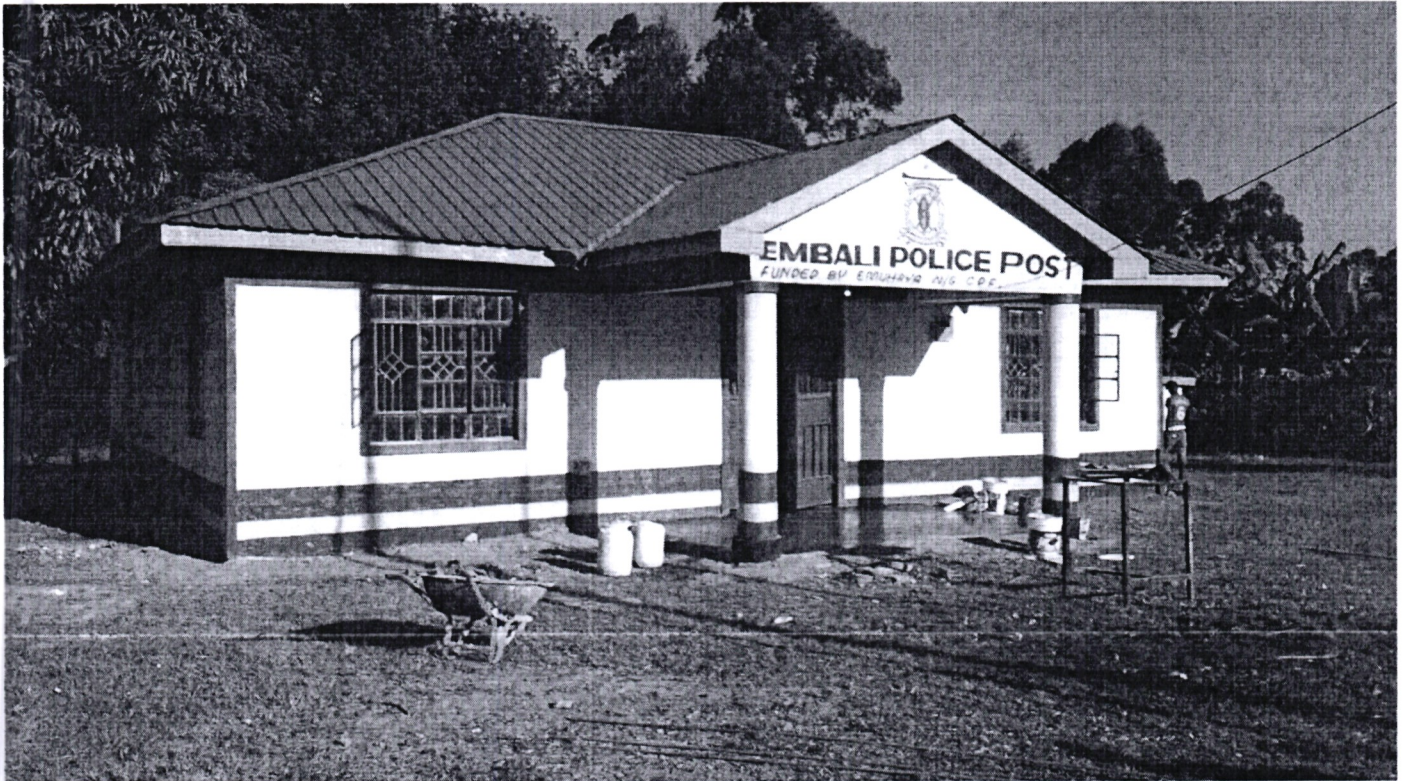
The pie chart above shows the summary of the budget for the year 2019-2020.

STATEMENT OF EXPENDITURE COMPARISON BETWEEN FY 2018-2019 AND 2019-2020



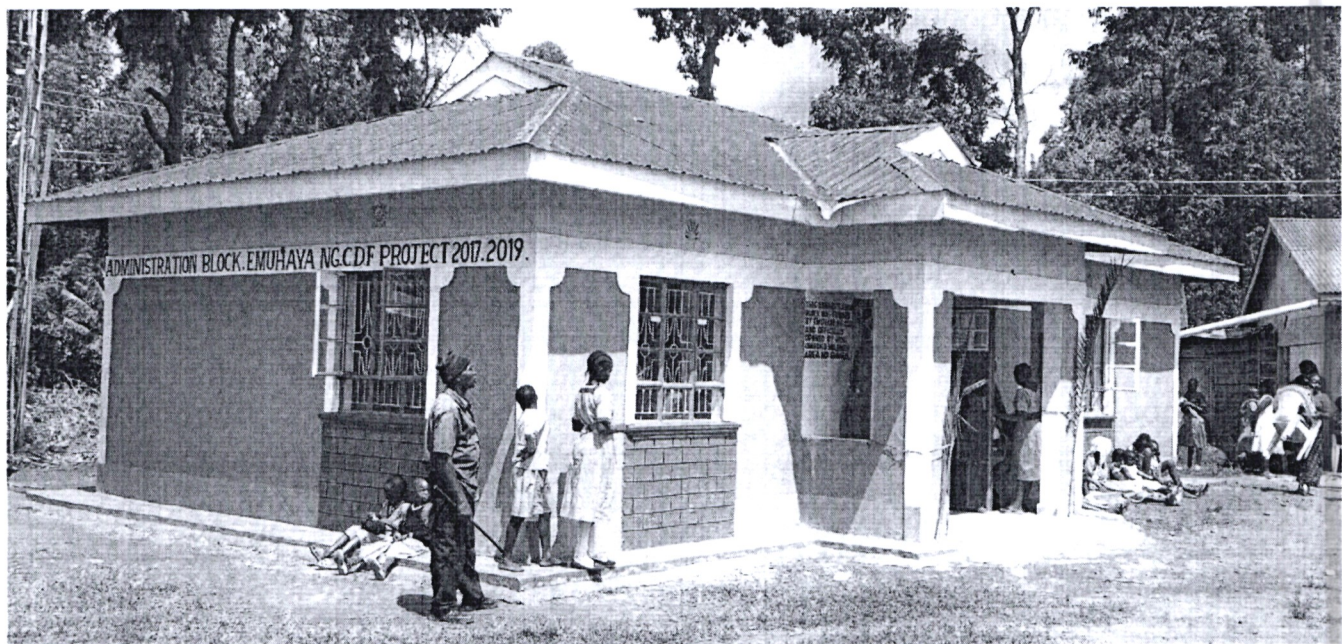
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ACHIEVEMENTS IN THE FINANCIAL YEAR 2019/2020



EMBALI POLICE POST

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IMPLEMENTATION CHALLENGES

Disbursement of funds was not done fully during the financial year under review i.e. 2019/2020 FY. However, despite this, we managed to spend/absorb what we had received from the Board.

Sign



CHAIRMAN NGCDF COMMITTEE

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-EMUHAYA Constituency's *2018-2022* 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:

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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 19/20 we increased number of classrooms, administration offices and sanitary facilities by 12 more classrooms in Primary and secondary institutions and 19 new latrines in both 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 19/20 we purchased land for administration purposes, and four more security units were constructed within the constituency.
Environment	To promote environmental sustainability			
Sports	To harness talent and empower youth	Funded sports activities in the entire constituency.		In FY 19/20 kitty funded sports(Football, volleyball and netball)
Disaster Management	To cater for any unforeseen occurrences in the constituency			

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Emuhaya Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Emuhaya NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programs in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders

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and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind Everything we do. It's what guides us to deliver our strategies, 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. SUSTAINABLE STRATEGY AND PROFILE

The Emuhaya NG CDF committee has worked within the already laid policy guidelines that helped in focusing on the service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters of development. The relevance of this is attributable to the constituency vision, mission and core values as provided in the constituency strategic plan as below;

- **Vision** – To be equitable socio-economic Development within Emuhaya constituency.
- **Mission** – To implement national government strategies towards affording Emuhaya residents quality services through prudent management and effective and efficient utilization of allocated funds. This is the basis of what the office does.
- **Core values** – Among them are Equity and equality, unity and cohesion, inclusivity, integrity transparency and accountability, non-discrimination, professionalism and fair competition.

To realize effective suitability, the constituency relied on the set targets as means of performance ambition. The goals as provided in our strategic plan remained the focal point for both within and outside stakeholders with clear objectives. The framework under which we operated included project identification allocation of funds, approval, implementation and monitoring.

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

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Emuhaya NG-CDFC offers only categories of employment, which are

Contract employees who are employed for 3 years on a renewable contract. Such employees

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are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece Rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff

Guidelines to General Safety

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties.

They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

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Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There

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Shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office to a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

4. MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the

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Grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Emuhaya NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy. whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

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Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognizing that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- providing information helps them understand the issues, options, and solutions available for the projects
- consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

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

Public Awareness and Sensitization Exercise Provide

- A list of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office purchased hand sanitizers, masks, sky plastics with taps for holding water and soaps that were distributed to the Government offices and constituents within the constituency

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V. 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.

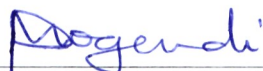
The Accounting Officer in charge of the NGCDF-EMUHAYA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-EMUHAYA 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.

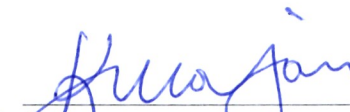
The Accounting Officer in charge of the NGCDF-EMUHAYA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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-EMUHAYA Constituency financial statements were approved and signed by the Accounting Officer on 3/5/ 2021.



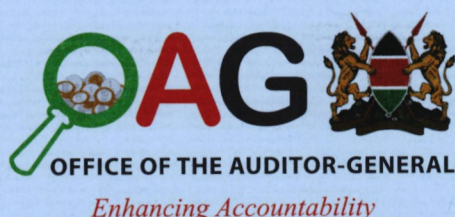
Fund Account Manager
Name: PAUL C MOGENDI



Sub-County Accountant
Name: DENNIS MAJANI
ICPAK Member Number:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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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 - EMUHAYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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 19 to 38, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent & 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 do present fairly, the financial position of the National Government Constituencies Development Fund - Emuhaya Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Errors in Annual Reports and Financial Statements

The annual report and financial statements prepared and presented for audit had the following presentation and disclosure errors;

- i. The annexures in the financial statements are not included under table of contents.
- ii. The progress on follow up of auditors' recommendations is not signed by the Accounting Officer.
- iii. The pages in the financial statements are not serially numbered and page 30 is blank.

- iv. Section ix of the financial statements under significant accounting policies reflects the year ended 30 June, 2019 under external assistance, budget and subsequent events segments instead of 30 June, 2020.
- v. The pie chart for the 2019-2020 financial year budget under forward by the chairman NGCDF committee is not well defined since it is not possible to relate the component with the amount indicated in the pie charts.
- vi. Note 17.4 to the financial statements under other important disclosures reflects PMC account balances of Kshs.14,857,053 for 2018/2019 financial year, however, annex 5 to the financial statements reflects PMC account balances of Kshs.14,902,053 for 2018/2019.
- vii. Note 17.3 to the financial statements under other important disclosures reflects unutilized fund of Kshs.56,837,830 for 2018/2019 financial year, however, annex 3 to the financial statements reflects nil balance for unutilized fund for 2018/2019.
- viii. Note 17.3 to the financial statements under other important disclosures and annex 3 to the financial statements reflects unutilized fund figure of Kshs.89,434,063. However, a casting error of Kshs.224,056 was noted resulting to correct unutilized fund figure of Kshs.89,658,119.
- ix. The summary statement of appropriation: recurrent and development combined reflects total payments under final budget and budget utilization difference columns of Kshs.193,709,554 and Kshs.87,734,848 respectively. However, the budget execution by programmes and sub-programmes reflects total payments under final budget and budget utilization difference columns of Kshs.195,409,554 and Kshs.89,434,063 respectively.
- x. The budget execution by programmes and sub-programmes reflects total payments under adjustments column of Kshs.56,837,830. However, a casting error of Kshs.1,200,000 was noted resulting to correct total payments under adjustments column of Kshs.58,037,830.

Consequently, the accuracy, completeness, presentation and disclosure of the annual report and financial statements could not be confirmed.

2. Unexplained Variances for Transfers from CDF Board

The summary statement of appropriation: recurrent and development combined reflects transfers from CDF Board under actual on comparable basis column of Kshs.123,807,830 which differs with the actual transfers from CDF Board of Kshs.121,840,875 shown under the statement of receipts and payments resulting to unreconciled variance of Kshs.1,966,955.

In the circumstances, the accuracy and completeness of the transfers from CDF Board figure of Kshs.121,840,875 could not be confirmed.

3. Unsupported Prior Year Adjustments

As disclosed under Note 14 to the financial statements, the statement of assets and liabilities reflects prior year adjustments of Kshs.1,173,066 which was explained as relating to retention deducted but not disclosed in the previous financial statements. However, there is no documentary evidence provided in support of the balance.

In the circumstances, the accuracy and disclosure of prior year adjustments could not be confirmed.

4. Unsupported and Understated Training Expenses

As disclosed under Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services of Kshs.8,669,178 which includes training expenses of Kshs.1,493,183. However, included in the training expenses of Kshs.1,493,183 are payments of Kshs.109,000 that were not supported by payment vouchers. In addition, the annual expenditure returns provided for audit reflect a figure of Kshs.1,884,250 for capacity building that was not disclosed as part of training expenses.

Consequently, the accuracy and completeness of training expenses figure of Kshs.1,493,183 could not be confirmed.

5. Unexplained Variance under Committee Allowances

As disclosed under Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services of Kshs.8,669,178 which includes committee allowances of Kshs.3,385,551.

However, included in the committee allowances figure of Kshs.3,385,551 are payments for goods and services of Kshs.2,424,050 that were included as committee allowances in the annual expenditure returns. Further, the expenditure returns reflect committee allowances of Kshs.2,620,500 which differs with the committee allowances figure of Kshs.3,385,551 shown in the financial statements resulting to unexplained variance of Kshs.765,051.

Consequently, the accuracy and completeness of committee allowances of Kshs.3,385,551 could not be confirmed.

6. Unsupported and Unexplained Expenditure under Use of Goods and Services

As disclosed under Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services of Kshs.8,669,178 which includes unsupported payments for various items amounting to Kshs.3,790,444.

Further, the expenditure returns provided for audit reflects payments amounting to Kshs.4,164,728 for use of goods and services for the various items which differs with the

financial statements amount of Kshs.3,790,444 resulting to unexplained variance of Kshs.374,284.

Consequently, the accuracy and completeness of use of goods and services of Kshs.8,669,178 could not be confirmed.

7. Unsupported Sports payments

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers of Kshs.48,793,093 which includes payments for sports of Kshs.2,667,150. However, included in the sports expenditure of Kshs.2,667,150 are payments amounting to Kshs.503,020 which were not supported by payments vouchers.

Consequently, the accuracy and completeness of sports payments of Kshs.2,667,150 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.

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. Budgetary Control and Performance

1.1 Budget Shortfall

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.193,179,554 and actual receipts of Kshs.123,807,830 resulting to an under-funding of Kshs.69,371,724 or 35.9% of the budget. The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the constituents of Emuhaya Constituency.

1.2 Under Absorption of Budgeted Funds

The summary statement of appropriation: recurrent and development combined reflects final payments budget and actual on comparable basis of Kshs.193,709,554 and actual

payments of Kshs.105,974,705 resulting to an under expenditure of Kshs.87,734,848 or 45.3% of the budget.

The under expenditure of Kshs.87,734,848 or 45.3% may have impacted negatively on service delivery to the residents of Emuhaya Constituency contrary to values and principles of public service as provided for under Article 232 (1– c) of the Constitution.

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. Delayed Disbursement of Funds

The Emuhaya constituency was allocated a total of Kshs.137,371,724 in the financial year 2019-2020. However, out of the annual allocation, only Kshs.68,000,000 was disbursed to the constituency during the year leaving a balance of Kshs.69,371,724 that was disbursed to the constituency after the closure of the financial year. This is contrary to Section 39(2) of the NG-CDF Act, 2015 which requires that funds allocated to constituencies be disbursed to constituencies in four equal installments.

Consequently, the NG-CDF board was in breach of the law.

2. Transfers to Other Government Units

2.1 Irregularities on Construction of Bunyore TTC

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government entities of Kshs.44,817,341 which includes transfers to tertiary institutions of Kshs.5,405,570 paid during the year under review for erection and completion of 8 No. lecture rooms, administration block & ablution blocks of Bunyore Teachers' Training College - Ilungu. However, at the time of audit total amount of Kshs.30,388,735 inclusive of Kshs.3,950,000 variations in prices had been paid to the contractor for the project.

A contract agreement dated 23 November, 2016 having been signed between Emuhaya National Government Constituency Development Fund and Contractors to carry the works of erection and completion of Bunyore Teachers' Training College - Ilungu at a contract sum of Kshs.26,438,735 and contract duration being 36 weeks from the date of signing the contract agreement. However, the following anomalies were noted:

i) The contract period had elapsed and there was no evidence of extension period requested by the contractor approved in accordance with procurement regulations.

ii) Certificate of completion was also not issued by Ministry of Public Works yet the project has been completed and retention amount paid awaiting handing over

iii) During the audit, it was noted that the bill of quantities supporting the variation approved by Ministry of Public Works for additional works included the supply and fixing of 3 plastic reservoir tanks of 3000 litres at a rate of Kshs.35,000 totalling to Kshs.105,000. It was however noted that during audit that none of the tanks stated were on site while only a single tank of 1000 litres was delivered.

iv) It was also noted that construction of a concrete kitchen workshop was to be completed with terrazzo paved on top which was not done at all.

Consequently, the residents have not received value for money expended on the project.

2.2 Delay in Commencement of Project

As disclosed under Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other government entities of Kshs.44,817,341 which includes transfers to secondary schools' of Kshs.19,956,000 out of which Kshs.1,000,000 was transferred to Mwituha Secondary School for payment towards construction of dining hall, kitchen, erection of foundation/casting of floor slab, walling up to window through its project management committee.

Review of documents provided for audit showed that NG-CDF disbursed to the school Kshs.1,000,000 on 27 September, 2019. However, during the project verification it was noted that the construction of the dining hall has not started to date yet budget allocation towards the project was approved in the financial year 2018/2019, raising a concern of value for money. In addition, the funds were also never submitted back to the Constituency's bank account as prescribed by the law.

Consequently, the Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Ineffective Internal Audit Department

During the review of operations of Emuhaya CDF, it was noted that Internal Audit Department is not performing duties as required. There was no indication of risk-based audit and the payment vouchers and cash books were not examined by Internal Audit Department. The internal audit reports were also not provided while there was no evidence of existence of an internal audit committee.

Consequently, the resources of the Fund are at risk of wastage due to absence of strong internal control system in place.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

Because of its inherent limitations, internal 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 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 Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

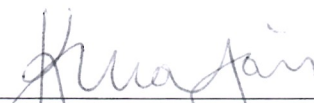
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	121,840,875	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	30,000	4,000
TOTAL RECEIPTS		121,870,875	108,788,483
PAYMENTS			
Compensation of employees	4	3,695,093	2,176,058
Use of goods and services	5	8,669,178	7,916,269
Transfers to Other Government Units	6	44,817,341	46,172,552
Other grants and transfers	7	48,793,093	50,037,611
Acquisition of Assets	8	-	285,600
Other Payments	9	-	3,689,938
TOTAL PAYMENTS		105,974,705	110,278,028
SURPLUS/DEFICIT		15,896,170	(1,489,545)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMUHAYA Constituency financial statements were approved on 3/5/ 2021 and signed by:



Fund Account Manager
Name: PAUL C MOGENDI



National Sub-County Accountant
Name: DENNIS MAJANI
ICPAK Member Number:

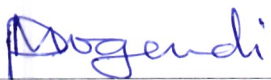
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	17,637,062	1,966,955
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		17,637,062	1,966,955
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,637,062	1,966,955
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	365,423	
Gratuity	12B	581,580	-
NET FINANCIAL ASSETS		16,690,059	1,966,955
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,966,955	3,456,500
Surplus/Deficit for the year		15,896,170	(1,489,545)
Prior year adjustments	14	(1,173,066)	-
NET FINANCIAL POSITION		16,690,059	1,966,955

Note: Prior year adjustments is in relation to Retention deducted (Ms Amicon Enterprises) but not disclosed in the previous financial statements. See attached MR receipts in support of the same.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-EMUHAYA Constituency financial statements were approved on 3/5/ 2021 and signed by:


Fund Account Manager
Name: PAUL C MOGENDI


National Sub-County Accountant
Name: DENNIS MAJANI
ICPAK Member Number:

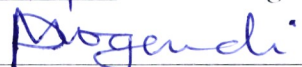
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020


IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	121,840,875	108,784,483
Other Receipts	3	30,000	4,000
		121,870,875	108,788,483
Payments for operating expenses			
Compensation of Employees	4	3,695,093	2,176,058
Use of goods and services	5	8,669,178	7,916,269
Transfers to Other Government Units	6	44,817,341	46,172,552
Other grants and transfers	7	48,793,093	50,037,611
Other Payments	9	-	3,689,938
		105,974,705	109,992,428
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	947,003	-
Prior year Adjustments	14	(1,173,066)	-
Net Adjustments		(226,063)	-
Net cash flow from operating activities		15,670,107	(1,203,945)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(285,600)
Net cash flows from Investing Activities		-	(285,600)
NET INCREASE IN CASH AND CASH EQUIVALENT		15,670,107	(1,489,545)
Cash and cash equivalent at BEGINNING of the year	13	1,966,955	3,456,500
Cash and cash equivalent at END of the year		17,637,062	1,966,955

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

3/5/ 2021 and signed by:


Fund Account Manager
Name: PAUL C MOGENDI


National Sub-County Accountant
Name: Dennis Majani
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

X. 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 %
RECEIPTS						
Transfers from NG-CDF Board	137,371,724	55,807,830	193,179,554	123,807,830	69,371,724	64.1%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts		30,000	30,000	30,000	-	100.0%
TOTAL RECEIPTS	137,371,724	55,837,830	193,209,554	123,837,830	69,371,724	64.1%
PAYMENTS						
Compensation of Employees	3,918,363	-	3,918,363	3,695,093	223,270	94.3%
Use of goods and services	8,445,122	-	8,445,122	8,669,178	(224,056)	102.7%
Transfers to Other Government Units	61,795,000	34,005,927	95,800,927	44,817,341	50,983,586	46.8%
Other grants and transfers	63,213,239	17,654,876	80,868,115	48,793,093	32,075,022	60.3%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	-	4,677,027	4,677,027	-	4,677,027	0.0%
Amounts awaiting approval	-	-	-	-	-	-
TOTAL	137,371,724	56,337,830	193,709,554	105,974,705	87,734,848.84	54.7%

- i. Transfers from NG – CDF Board – This is occasioned by the under receipts of Funds from the Board.
- ii. Compensation of employees – The underutilised funds is as a result of accrued Staff Gratuity
- iii. Transfer to Other Government Units – This is as a result of late under receipts of Funds during the Financial year
- iv. Other Grants and transfers - This is as a result of late under receipts of Funds during the Financial year

The NGCDF-EMUHAYA Constituency financial statements were approved on 3/5/2021 and signed by:

Proged:

Fund Account Manager
Name: PAUL C MOGENDI

Sub-County Accountant
Name: DENNIS MAJANT
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent	8,242,303.00	-	8,242,303.00	8,242,303.00	223,270.00
1.1 Compensation of employees	3,918,363.00	-	3,918,363.00	3,695,093.00	223,270.00
1.2 Committee allowances	1,343,940.00	-	1,343,940.00	1,343,940.00	-
1.3 Use of goods and services	2,980,000.00	-	2,980,000.00	2,980,000.00	-
2.0 Monitoring and evaluation	4,121,182.00	-	4,121,182.00	4,121,182.00	
2.1 Capacity building	1,635,001.00	-	1,635,001.00	1,635,001.00	-
2.2 Committee allowances	1,286,181.00	-	1,286,181.00	1,286,181.00	-
2.3 Use of goods and services	1,200,000.00	-	1,200,000.00	1,200,000.00	-
3.0 Emergency	7,198,242.00	4,388,993.00	11,587,235.00	11,584,335.00	2,900.00
4.0 Bursary and Social Security	36,000,000.00	4,964,283.00	40,964,283.00	23,838,169.00	17,126,114.00
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	20,000,000.00	3,092,383.00	23,092,383.00	17,149,769.00	5,685,564.00
4.3 Tertiary Institutions	14,000,000.00	1,871,900.00	15,871,900.00	6,688,400.00	8,866,500.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

4.4 Special School	2,000,000.00	-	2,000,000.00	-	2,000,000.00	2,000,000.00
5.0 Sports	2,666,808.00	818.00	2,667,626.00	2,667,150.00	476.00	
6.0 Environment	550,000.00	600,782.00	1,150,782.00	-	1,150,782.00	
6.1 EBUSIEKWE HILLS	250,000.00	-	250,000.00	-	250,000.00	
6.2 ESALWA NATURAL SPRING	100,000.00	-	100,000.00	-	100,000.00	
6.3 ESSABA NATURAL SPRING	100,000.00	-	100,000.00	-	100,000.00	
6.4 EKAITA NATURAL SPRING	100,000.00	-	100,000.00	-	100,000.00	
6.5 ESIBILA SECONDARY SCHOOL	-	80,000.00	80,000.00	-	80,000.00	
6.6 ESSUNZA SECONDARY SCHOOL	-	80,000.00	80,000.00	-	80,000.00	
6.7 ESIRULO PRIMARY SCHOOL	-	80,000.00	80,000.00	-	80,000.00	
6.8 KILINGILI SECONDARY SCHOOL	-	80,000.00	80,000.00	-	80,000.00	
6.9 EMWATSI AREA	-	280,782.00	280,782.00	-	280,782.00	
8.0 Primary Schools Projects (List all the Projects)	34,445,000.00	12,875,000.00	47,320,000.00	19,455,771.00	27,864,229.00	
7.1 ITUMBU PRIMARY SCHOOL	1,200,000.00	600,000.00	1,800,000.00	1,800,000.00	-	
7.2 MUSIRILI PRIMARY SCHOOL	800,000.00	-	800,000.00	-	800,000.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY
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For the year ended June 30, 2020

7.3	ESIBAKALA PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.4	EBUSILOLI PRIMARY SCHOOL	600,000.00	-	600,000.00	600,000.00	-	-	-
7.5	EMUREMBE PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.6	KILINGILI PRIMARY SCHOOL	1,000,000.00	-	1,000,000.00	1,000,000.00	-	-	-
7.7	ILUNGU PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.8	EMUSUTSWI PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
7.9	MWITUHA PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
7.10	ASSEBU PRIMARY SCHOOL	1,200,000.00	25,000.00	1,225,000.00	25,000.00	1,200,000.00	25,000.00	1,200,000.00
7.11	MUNDICHIRI PRIMARY SCHOOL	600,000.00	600,000.00	1,200,000.00	600,000.00	1,200,000.00	600,000.00	600,000.00
7.12	EMMUKUNZI PRIMARY SCHOOL	1,200,000.00	600,000.00	1,800,000.00	600,000.00	1,800,000.00	600,000.00	1,200,000.00
7.13	ELUNUNI PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00	-	600,000.00
7.14	MSIAKHUPA PRIMARY SCHOOL	1,500,000.00	1,000,000.00	2,500,000.00	1,000,000.00	2,500,000.00	-	2,500,000.00
7.15	EBUKHULITI PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.16	ESSABA PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.17	MUKHUNGU PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.18	EBUTUTI PRIMARY SCHOOL	700,000.00	-	700,000.00	-	700,000.00	-	700,000.00
7.19	EMUSIRE PRIMARY SCHOOL	800,000.00	-	800,000.00	-	800,000.00	-	800,000.00
7.20	ESINAKA PRIMARY SCHOOL							

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	2,200,000.00	1,650,000.00	3,850,000.00	3,850,000.00	-
7.21 MUNGUYE PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
7.22 MUMBOKO PRIMARY SCHOOL	1,600,000.00	1,200,000.00	2,800,000.00	1,200,000.00	1,600,000.00
7.23 EMWATSI PRIMARY SCHOOL	800,000.00	-	800,000.00	-	800,000.00
7.24 ELUHOBE PRIMARY SCHOOL	800,000.00	-	800,000.00	800,000.00	-
7.25 EBULONDI PRIMARY SCHOOL	800,000.00	-	800,000.00	-	800,000.00
7.26 EBUKOBOLO PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
7.27 EMMABWI PRIMARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00
7.28 EBUKANGA PRIMARY SCHOOL	800,000.00	600,000.00	1,400,000.00	600,000.00	800,000.00
7.29 IKALIKHA PRIMARY SCHOOL	345,000.00	100,000.00	445,000.00	445,000.00	-
7.30 IKALIKHA PRIMARY SCHOOL	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.31 ESIBUYE PRIMARY SCHOOL	800,000.00	600,000.00	1,400,000.00	600,000.00	800,000.00
7.32 SALVATION ARMY SPECIAL SCH	800,000.00	-	800,000.00	-	800,000.00
7.33 EBUYALU PRIMARY SCHOOL	600,000.00	600,000.00	1,200,000.00	600,000.00	600,000.00
7.34 EBUCHELI PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
7.35 MWITUKO PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
7.36 EMATSULI PRIMARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
7.37 MUKHOMBE PRIMARY SCHOOL	600,000.00	600,000.00	1,200,000.00	600,000.00	600,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

7.38 MWITUKHO PRIMARY SCHOOL	-	600,000.00	600,000.00	600,000.00	-
7.39 EBUYALU SPECIAL	-	450,000.00	450,000.00	450,000.00	-
7.40 EMUHONDO PRIMARY SCHOOL	-	750,000.00	750,000.00	750,000.00	-
7.41 EBUNANGWE PRIMARY SCHOOL	-	600,000.00	600,000.00	600,000.00	-
7.42 ESIKHUYU PRIMARY SCHOOL	-	600,000.00	600,000.00	600,000.00	-
7.43 MUCHULA PRIMARY SCHOOL	-	1,200,000.00	1,200,000.00	1,135,771.00	64,229.00
7.44 IKALIKHA PRIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	-
8.0 Secondary Schools Projects (List all the Projects)	22,350,000.00	16,006,000.00	38,356,000.00	19,956,000.00	18,400,000.00
8.1 ESIBILA SECONDARY SCHOOL	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.2 ESIBILA BOYS SECONDARY SCH	1,600,000.00	850,000.00	2,450,000.00	2,450,000.00	-
8.3 EMMABWI SECONDARY SCHOOL	700,000.00	-	700,000.00	-	700,000.00
8.4 MUNGQOYE SECONDARY SCHOOL	1,000,000.00	3,500,000.00	4,500,000.00	3,500,000.00	1,000,000.00
8.5 EBUSILOLI SECONDARY SCHOOL	1,600,000.00	-	1,600,000.00	1,600,000.00	-
8.6 ESSUNZA SECONDARY SCHOOL	500,000.00	1,456,000.00	1,956,000.00	1,456,000.00	500,000.00
8.7 ESIRULO SECONDARY SCHOOL	1,000,000.00	1,500,000.00	2,500,000.00	1,500,000.00	1,000,000.00
8.8 EMANYINYA SECONDARY SCHOOL	3,000,000.00	-	3,000,000.00	-	3,000,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

	750,000.00	2,000,000.00	2,750,000.00	2,750,000.00	-
8.10 MWITUHA SECONDARY SCHOOL	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00
8.11 IKUMU SECONDARY SCHOOL	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.12 EBUYALU SECONDARY SCHOOL	1,200,000.00	-	1,200,000.00	-	1,200,000.00
8.13 ESIKHUYU SECONDARY SCHOOL	800,000.00	-	800,000.00	-	800,000.00
8.14 EBUKHAYA SECONDARY SCHOOL	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.15 EMMUKUNZI SECONDARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
8.16 EBUSIRATSI SECONDARY SCHOOL	4,000,000.00	-	4,000,000.00	-	4,000,000.00
8.17 EMATSULI SECONDARY SCHOOL	600,000.00	-	600,000.00	-	600,000.00
8.18 EBUNANGWE HIGH SCHOOL	1,000,000.00	-	1,000,000.00	-	1,000,000.00
8.19 ESIBAKALA SECONDARY SCHOOL	-	1,200,000.00	1,200,000.00	1,200,000.00	-
8.20 ESSABA SECONDARY SCHOOL	-	2,000,000.00	2,000,000.00	2,000,000.00	-
8.21 EMUSIRE SECONDARY SCHOOL	-	2,000,000.00	2,000,000.00	2,000,000.00	-
8.22 ESIRULO SECONDARY SCHOOL	-	500,000.00	500,000.00	500,000.00	-
9.0 Tertiary institutions Projects(List all the Projects)	5,000,000.00	6,824,927.00	11,824,927.00	5,405,570.00	6,419,357.00
9.1 BUNYORE TTC	5,000,000.00	6,824,928.00	11,824,928.00	5,405,570	6,419,358.00
10.0 Security Projects					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

10.0 Security Projects	16,798,189.00	7,700,000.00	24,498,189.00	10,704,225.00	13,793,964.00
10.1 IPALI AP CAMP	1,000,000.00	800,000.00	1,800,000.00	1,800,000.00	-
10.2 IPALI AP CAMP	150,000.00	-	150,000.00	150,000.00	-
10.3 ESSABA AP CAMP	800,000.00	300,000.00	1,100,000.00	1,100,000.00	-
10.4 EMATSULI AP CAMP	600,000.00	800,000.00	1,400,000.00	800,000.00	600,000.00
10.5 EMUHAYA SUB-COUNTY POLICE	1,500,000.00	-	1,500,000.00	-	1,500,000.00
10.6 EMUREMBE AP	600,000.00	-	600,000.00	-	600,000.00
10.7 EMUHAYA MAGISTRATE COURT	1,800,000.00	-	1,800,000.00	-	1,800,000.00
10.8 EMAKAKHA POLICE POST	1,000,000.00	-	1,000,000.00	1,000,000.00	-
10.9 DUKA MOJA POLICE PATROL BASE	800,000.00	-	800,000.00	-	800,000.00
10.10 EBUKHAYA AP CAMP	400,000.00	1,500,000.00	1,900,000.00	1,900,000.00	-
10.11 REA	3,130,646.00	-	3,130,646.00	-	3,130,646.00
10.12 EMUHAYA ADMINISTRATION	5,017,543.00	4,000,000.00	9,017,543.00	3,654,225.00	5,363,318.00
10.14 ILUNGU AP CAMP	-	300,000.00	300,000.00	300,000.00	-
12.0 Others	-	4,677,027.00	4,677,027.00	-	4,677,027.00
12.2 Innovation Hub	-	4,677,027.00	4,677,027.00	-	4,677,027.00
TOTALS	137,371,724.00	56,837,830.0	195,409,554.00	105,974,705.00	89,434,063.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – EMUHAYA CONSTITUENCY

Reports and Financial Statements

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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) –
EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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 criteria is applied for loans received in the form of a direct payment.

During the year ended 30th 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) –
EMUHAYA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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 1st July 2018 to 30th 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 30th 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 EMUHAYA CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
NGCDF BOARD		Kshs	Kshs
Normal Allocation	AIE NO. B 030235	-	10,000,000
Normal Allocation	AIE NO. B 005103	-	52,834,483
Normal Allocation	AIE NO. B 030381	-	12,000,000
Normal Allocation	AIE NO. B 006323	-	8,000,000
Normal Allocation	AIE NO. B 047085	-	24,000,000
Normal Allocation	AIE NO. B 005369	-	1,950,000
Normal Allocation	AIE NO. B 041036	53,840,876	-
Normal Allocation	AIE NO. B 047402	4,000,000	-
Normal Allocation	AIE NO. B 047774	16,000,000	-
Normal Allocation	AIE NO. B 047829	7,000,000	-
Normal Allocation	AIE NO. B 104198	10,000,000	-
Normal Allocation	AIE NO. B 104275	15,000,000	-
Normal Allocation	AIE NO. B 096555	16,000,000	-
Conditional Grants	AIE NO...	-	-
Receipt from other Constituency			
TOTAL		121,840,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts from the Sale of Buildings		-	-
Receipts from the Sale of Vehicles and Transport Equipment		-	-
Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of Office and General Equipment		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Sale of Tender Documents	-	-
Other Receipts Not Classified Elsewhere -Equity Bank	30,000	4,000
TOTAL	30,000	4,000

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,375,756	2,176,058
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	737,757	-
Gratuity-contractual employees	581,580	-
TOTAL	3,695,093	2,176,058

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5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	253,359	157,442
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	632,500	526,560
Domestic travel and subsistence	312,600	-
Printing, advertising and information supplies & services	650,198	588,240
Rentals of produced assets	-	-
Training expenses	1,493,183	1,103,920
Hospitality supplies and services	300,000	175,000
Other committee expenses	-	-
Committee allowance	3,385,551	3,797,700
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	980,600	954,799
Fuel, oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	-	-
Other Operating Expenses	550,000	496,448
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	111,187	116,160
Routine maintenance- other assets	-	-
TOTAL	8,669,178	7,916,269

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	19,455,771	23,397,492
Transfers to Secondary Schools	19,956,000	14,380,000
Transfers to Tertiary Institutions	5,405,570	8,395,060
Transfers to Health Institutions	-	-
TOTAL	44,817,341	46,172,552

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	17,149,769	21,787,775
Bursary -Tertiary	6,688,400	10,532,000
Bursary- Special Schools	-	1,080,000
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	10,704,225	9,150,040
Roads and Bridges	-	-
Sports	2,667,150	4,075,896
Environment	-	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	11,583,549	3,411,900
TOTAL	48,793,093	50,037,611

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8. ACQUISITION OF ASSETS

Non-Financial Assets	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipment`s	-	285,600
Purchase of photocopier	-	-
Purchase of other office equipment`s	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	-	285,600

9. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	-	2,999,938
Delian enterprises	-	540,000
Painting of cdf offices	-	150,000
		-
TOTAL	-	3,689,938

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2019 - 2020 Kshs (30/6/2019)	2018 - 2019 Kshs (30/6/2018)
<i>Equity Bank, Luanda Branch. Emuhaya NG-CDF</i>	<i>A/C no. 1120299846566</i>	17,637,062	1,966,955
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs	Kshs
		(30/6/2019)	(30/6/2018)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2018)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-
		-	-	-
				-

12A. RETENTION

Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
MS AMICON	207	365,423	-
TOTAL		365,423	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
AYUB EBOLE	81,440	-
NELSON MANDELA KOTE	81,440	-
AINEAH H. ESIPRAH	66,346	-
ALFRED MBATI ZAKAYO	66,346	-
CAROLYNE ANN	47,123	-
EURABETH KUTELA	37,750	-
VINCENT NJELI	37,750	-
PHILIP O SAKALA	47,123	-
AGGREY OTIATO	37,750	-
SILVANO OLWETE	37,750	-
JORAM OKETCH	40,762	-
Total	581,580	-

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13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	1,966,955	3,456,500
Cash in hand		
Imprest		
TOTAL	1,966,955	3,456,500

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY2019 - 2020 per Financial statements	Adjusments	Adjusted balance b/f 2018 - 2019
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Retentions-Amicon Enterprises	1,173,066	-	-
TOTAL	1,173,066		

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	-	-
Imprest issued during the year (B)	14,635,600	-
Imprest surrendered during the Year ©	14,635,600	-
Net changes in accounts receivables (D=A+B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	947,003	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	947,003	-

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Staff salaries	-	-
Staff Gratuity	-	-
Others (specify)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	223,270	-
Use of goods and services		-
Amounts due to other Government entities	52,683,586	34,505,927
Amounts due to other grants and other transfers	32,074,236	17,654,876
Other payments	4,677,027	4,677,027
	89,434,063	56,837,830

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17.4: PMC account balances (See Annex 5)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
PMC account Balances (see attached list)	17,000,808	14,857,053
Total	17,000,808	14,857,053

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	2,300,000	-	-	2,300,000
Buildings and structures	41,293,933	-	-	41,293,933
Transport equipment	7,005,545	-	-	7,005,545
Office equipment, furniture and fittings	1,816,038	-	-	1,816,038
ICT Equipment, Software and Other ICT Assets	2,076,739	-	-	2,076,739
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	54,492,255	0	0	54,492,255

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
MUKHOMBE PRIIMARY SCHOOL	KCB	1132453683	1,124.00	2,725.00
EMANYINYA SECONDARY SCHOOL	KCB	1110607695	14,537.75	1,202,114.75
EMWATSI PRIMARY SCHOOL	KCB	1128789264	-	10,482.00
MWITUKHO PRIMARY SCHOOL	KCB	1137443227	3,818.50	235,226.00
EMMUKUNZI SECONDARY SCHOOL	KCB	1135372268	-	131,839.50
EBUKHUYA PRIMARY SCHOOL	KCB	1135727392	-	752,253.00
ESALWA PRIMARY SCHOOL	KCB	1128768704	-	4,975.00
ELUNUNI PRIMARY SCHOOL	KCB	1156281598	1,289.00	556,773.00
EBULONDI PRIMARY SCHOOL	KCB	1128437627	434.00	19,095.00
ESIRULO PRIMARY SCHOOL	KCB	1110441711	-	832.00
EMMUKUNZI PRIMARY SCHOOL	KCB	1128102463	-	1,744.50
ELUHOBE PRIMARY SCHOOL	KCB	1134640811	800,777.00	2,094.00
EBUKANGA SECONDARY SCHOOL	KCB	1135492557	-	2,088.00
ESIBILA SECONDARY SCHOOL	KCB/EQUITY	1137497211/ 1120279027725	1,632,315.00	1,009,507.40
MUNDICHIRI PRIMARY SCHOOL	KCB	1135268096	57,959.50	761.50
ESSUNZA PRIMARY SCHOOL	KCB	1135400210	2,624.00	361,062.00
EMUREMBE PRIMARY SCHOOL	KCB	1128390361	25,063.00	580,143.50
EBUKANGA TFI	EQUITY	1120264516476	922,409.50	222,409.50
ESSABA SECONDARY SCHOOL	EQUITY	1120261600376	104,324.50	479.50
MUNGOYE SECONDARY SCHOOL	EQUITY	1120262677491	120,614.00	932.00
EBUKOOLO SECONDARY SCHOOL	EQUITY	1120299446123	-	115,960.00
ITUMBU PRIMARY SCHOOL	EQUITY	1120269801417	1,201,083.26	135.50
ILUNGU PRIMARY SCHOOL	EQUITY	1120260535254	-	770.00
EMANYINYA PRIMARY SCHOOL	EQUITY	1120269039022	51,120.00	1,300.00
EBBITSI PRIMARY SCHOOL	EQUITY	1120264527719	20,018.00	20,018.00
EBUKOBELO PRIMARY SCHOOL	EQUITY	1120277565087	3,309.00	1,154,841.00
EBUSIRATSI COG PRIMARY SCHOOL	EQUITY	1120297543435	-	3,799.45
EBULAMBA PRIMARY SCHOOL	EQUITY	1120298729815	10,970.80	2,208,102.00
EBUCHELI PRIMARY SCHOOL	EQUITY	1120261493763	-	4,925.00
ASSEBU PRIMARY SCHOOL	EQUITY	1120261593871	1,214.00	329,850.00
EBUSILOLI PRIMARY SCHOOL	EQUITY	1120297669043	950,000.00	4,332,785.00
EMBALI ADM CENTRE	EQUITY	1120263364002	3,082.00	557,642.50
EBUSIRATSI AP CAMP	EQUITY	1120266392380	-	276.00
EMANYINYA AP CAMP	EQUITY	1120298713446	-	555.10

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KILINGILI PRIMARY SCHOOL	EQUITY	1120298825577	953,587.00	761,597.00
EBUKOOLO AP CAMP	EQUITY	1120266296005	60.00	305,770.00
MWITUHA PRIMARY SCHOOL	EQUITY	1120271458638	-	2,930.00
EBUTUTI PRIMARY SCHOOL	EQUITY	1120261526036	3,259.00	3,259.00
ESINAKA PRIMARY	EQUITY	1120279290163	2,946,910.00	-
MUMBOKO PRIMARY SCHOOL	EQUITY	1120279285902	4,580.00	-
IKALIKHA PRIMARY SCHOOL	EQUITY	1120279795780	2,030,880.00	-
EBUSILOLI SECONDARY SCHOOL	EQUITY	1120297669043	778,681.00	-
ESSUNZA SECONDARY SCHOOL	EQUITY	1120279077754	4,000.00	-
ESIRULO SECONDARY SCHOOL	EQUITY	1120279077304	1,380.00	-
BUNYORE BOYS SECONDARY	EQUITY	1120278923260	753,336.00	-
MWITUHA SECONDARY SCHOOL	EQUITY	1120263402646	1,000,331.00	-
IPALI ADMIN POLICE CAMP	EQUITY	1120279679457	1,110,530.00	-
EMATSULI AP CAMP	EQUITY	1120279403238	374,400.00	-
EBUKHAYA AP CAMP	EQUITY	1120279016121	280.00	-
ESIBAKALA SECONDARY SCHOOL	EQUITY	1120278948793	37,260.00	-
EBUNANGWE PRIMARY SCHOOL	EQUITY	1120266328646	1,360.00	-
EMUSIRE HIGH SCHOOL	EQUITY	1120297533058	95,125.70	-
EMUSIRE PRIMARY SCHOOL	KCB	1129105326	2,638.50	-
ESSABA PRIMARY SCHOOL	KCB	1128504030	33,437.00	-
ESIBILA SECONDARY SCHOOL	KCB	1137497211	107,182.40	-
ESSABA AP CAMP	KCB	1120342856	800,639.50	-
EMAKAKHA POLICE POST	KCB	1184254990	14,486.50	-
ESIBILA PRIMARY SCHOOL	KCB	1128440121	719.50	-
ESALWA SECONDARY SCHOOL	KCB	1104108895	4,490.00	-
EBUKHAYA PRIMARY SCHOOL	KCB	1135727392	936.00	-
EMMABWI PRIMARY SCHOOL	KCB	1128414120	3,641.00	-
EBUKANGA PRIMARY SCHOOL	KCB	1128430533	739.50	-
ESIBUYE PRIMARY SCHOOL	KCB	1127963317	1,383.50	-
EBUYALU PRIMARY SCHOOL	KCB	1137362308	1,939.50	-
EMATSULI PRIMARY SCHOOL	KCB	1172327785	3,450.00	-
ISANDA PRIMARY SCHOOL	KCB	1133081444	1,078.25	-
Total			17,000,807.66	14,902,052.70

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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.	Incorrect opening balances	The balance were corrected and amended in the financial statements	FAM	Resolved	
2.	Misstatement of Cash and cash Equivalent	The misstatement was corrected accordingly in the amended financial statement.	FAM	Resolved	
3.	Misstatement of Accounts Payable	The misstatement was corrected in the amended financial statement	FAM	Resolved	
4.	Misstatement of Error in the summary statement of Appropriation	The misstatement was corrected accordingly in the amended financial statement.	FAM	Resolved	
1.	Budgetary Performance and Control		FAM		
1.	Delay in Disbursement of Funds		FAM		