

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

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REPORT

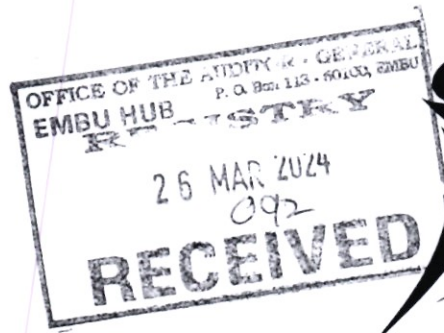
OF

THE AUDITOR-GENERAL

ON

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

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



MANYATTA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

Table of Contents	Page
1. Acronyms and Glossary of terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman's Report	vii
4. Statement Of Performance Against Predetermined Objectives for FY2022/23	xiv
5. Governance Statement	xvii
6. Environmental and Sustainability Reporting	xxvi
7. Statement Of Management Responsibilities	xxx
8. Report Of the Independent Auditors On The NGCDF- Manyatta Constituency	xxxii
9. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
10. Statement Of Assets and Liabilities As At 30 th June, 2023	2
11. Statement Of Cash Flows for The Year Ended 30th June 2023	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2023	5
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023	7
14. Significant Accounting Policies	14
15. Notes To the Financial Statements	20
16. Annexes	31

1. Acronyms and Glossary of Terms

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

NG-CDF-National Government Constituency Development Fund

PFM-Public Finance Management Act

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mary Kabuga
2.	Sub-County Accountant	Jane Muhari
3.	Chairman NGCDFC	Raphael Ngari

(c) Fiduciary Oversight Arrangements

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

(c) Manyatta Constituency NGCDF Headquarters

P.O. Box 1991-60100
Opposite Regional Commissioner Offices
Eastern Region
Along Embu Meru Highway
Embu

(d) Manyatta Constituency NGCDF Contacts

Telephone: (254) 782 055 523
E-mail: cdmanyatta@ngcdf.go.ke
Website: www.ngcdfmanyatta.go.ke

(e) Manyatta Constituency NG-CDF Bankers

Co-operative Bank A/C No. 01120051118100
Embu Branch
Embu

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

3. NG-CDF CHAIRMAN'S REPORT



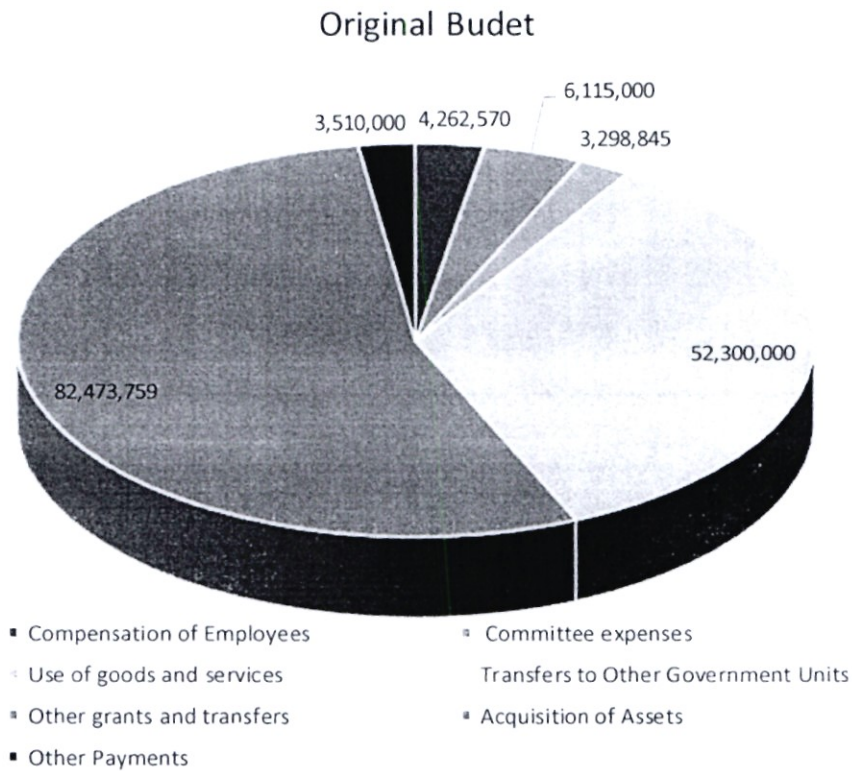
Raphael Ngari Njiru: Chairman, Manyatta NG-CDF

Manyatta Constituency is one of the 4 Constituencies in Embu County, Kenya. The constituency is situated in Embu town opposite Regional Commissioners offices, along Embu Meru Highway. It borders Mount Kenya Forest to the North, Mbeere South Constituency to the east and South east, Kirinyaga East Constituency to the west and Runyenjes Constituency to the south. The Constituency lies approximately within latitudes of 0°8' and 0°35' south and longitudes 37° 42' East. The Constituency has a total area of 434.2Km² with Mt Kenya forest occupying 202.8Km². The Constituency has four wards namely; 1. Kirimari Ward, 2. Mbeti North Ward, 3. Gaturi South Ward, 4. Ruguru Ngandori Ward, 5. Nginda Ward & 6. Kithimu Ward.

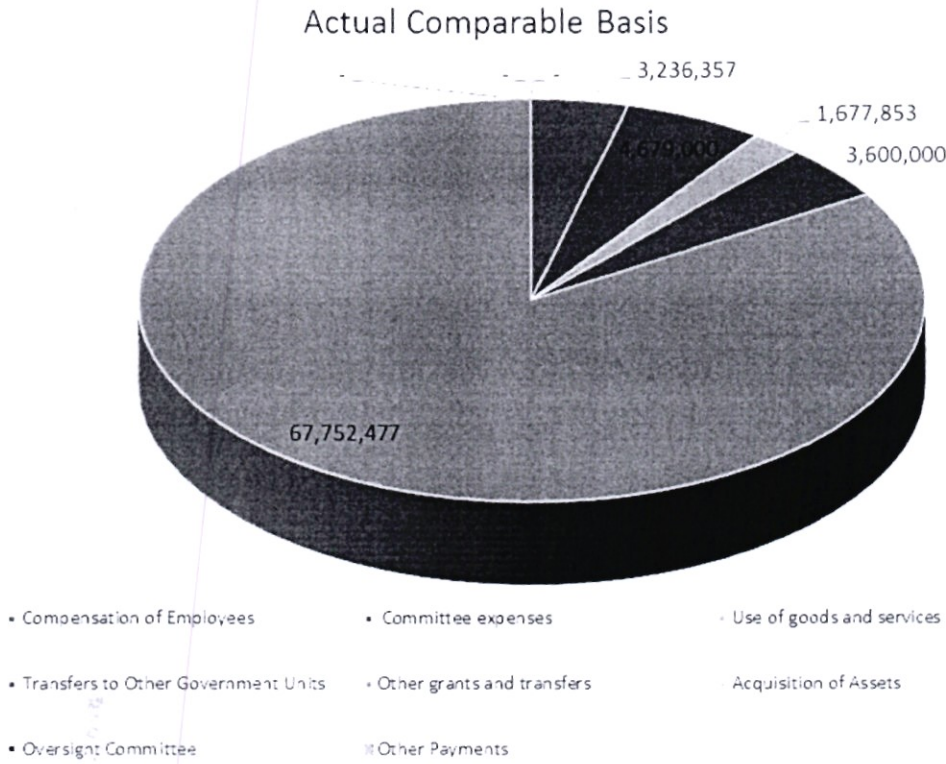
In the Financial year 2022-2023, NG-CDF Manyatta Constituency was allocated Kshs 151,960,174. Out of the total allocated funds, only Kshs 57,000,000 was received in the course of the financial year. The balance brought forward from the previous financial year was Kshs 27,970,276. A total of Kshs 80,945,687 was spent to implement various projects in the course of the year. The balance carried forward at the end of the year amounted to Kshs 4,393,297.10

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

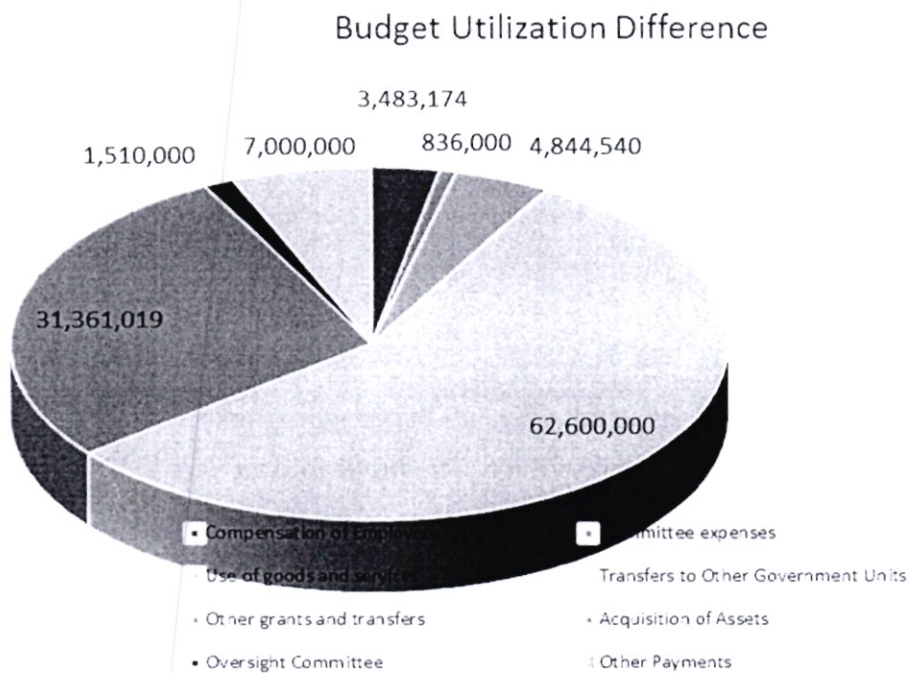
The original budget and the allocation per sector is as indicated on the pie chart below;



The actual expenditure during the financial year is as shown below



Budget utilization difference of various projects sector is as indicated below



KEY ACHIEVEMENTS

1. Successful Hand over

Manyatta Constituency has had a change of Management after commencement of a new parliamentary term. This resulted to selection and gazettement of new NG-CDF members for a two years contract and renewable. New employees have also been successfully recruited after expiry of contract of the former staffs.

The new NG-CDF Committee has undertaken great strides after taking over the office; the committee members were trained by the Board on how to undertake NG-CDF operations. The office staffs who were newly recruited have also been trained.

After assuming the office, the committee conducted public participation as required in section 27 of NG-CDF Act 2015 amended 2022. Project proposals were collected from every ward and those that were ongoing and urgent were given priority.

2. Bursary Award

Kshs 57M disbursed by the board was allocated to bursary which was disbursed to needy and deserving cases depending on the level of need. Vetting of the applicants was done using a vetting form that had been designed by the office. The applicants were classified depending on the level of need and those that were very needy; mostly the orphans and vulnerable families were awarded the fund. This has ensured seamless learning of the students without being sent home for school fees which has in turn contributed to their improved performance.

3. Completion of on-going Projects

The committee has committed to give priority to complete all the on-going projects initiated by the former regime by allocating more funds to complete them. The funds to complete have been disbursed after the financial year.

Some of successful projects that were handed over are as indicated on the photos below;

i) Manyatta Technical & Vocational College

The project is jointly funded with the ministry of Science & Technology and has since received Kshs 22M from NG-CDF for construction of 2 workshops, perimeter wall, ablution Block and water storage tank.

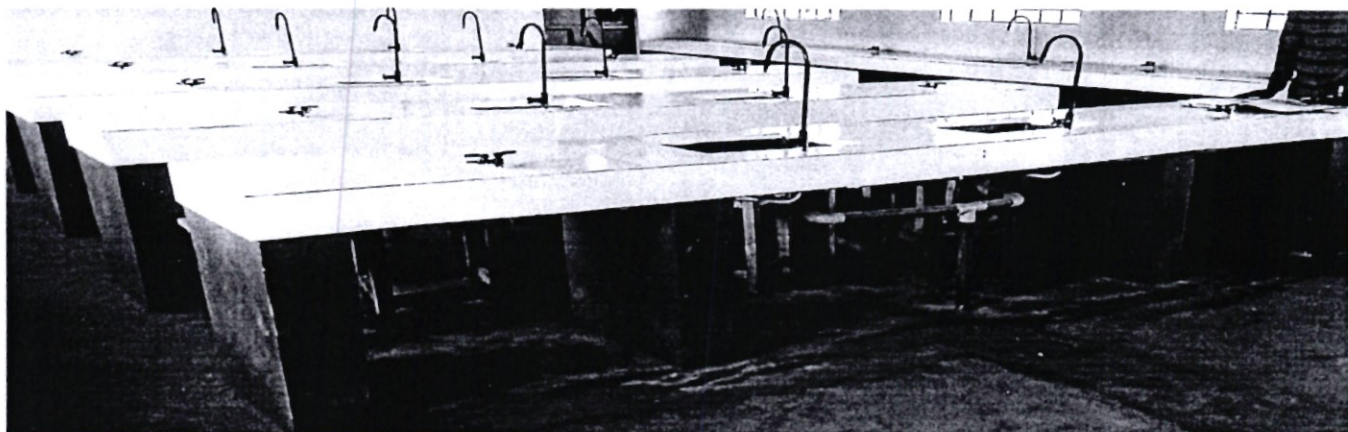
Sixty-seven (67) students in this institution were given full scholarship and the office intends to walk with them even after studies to ensure they secure jobs and are empowered.

The institution has greatly helped the local students especially those who do not qualify to go to university to pursue higher learning to undertake technical courses offered in the institution. This ensures students gets hand on skills such as plumbing, Masonry which help them to earn a living.



ii). St Michael Day Secondary- Construction of a laboratory

The science laboratory constructed has resulted to improved performance by students in science subjects since the students can easily undertake their science with more efficient facilities. Increased enrolment has also been witnessed in the school since most of the learners prefer institution with adequate learning facilities.



iii). Kangaru Chiefs Office- Construction of an Assistant Chief Office

The office constructed for the chief has ensured effective service delivery since the citizens do not have to travel long distances looking for service.

There is also increased motivation of the chiefs due to good working environment. This has enhanced service delivery and in turn ensured social order in the society.



EMERGING ISSUES

The following are some of the emerging issues that have been experienced during the year;

1. Demand for more classrooms for Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

2. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increase in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

IMPLEMENTATION CHALLENGES AND SOLUTIONS

- Many projects delayed due to the late disbursement of project funds. We hope that this will improve to enable us do the projects in time. We have been however able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students is many compared to the available funds for the same. However, we have been able to create synergy with the county Government and other donors to ensure that there is no double funding on the same and enable most of the needy students get scholarships. We also wish to increase the amount allocated to bursary funds in the coming financial years.
- Non-acknowledgement of bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same.
- The Board should therefore ensure timely release of funds. The NG-CDFC Manyatta is also committed to disburse funds within 30 working days upon receipt from the Board.
- The office has been engaging courier services to deliver cheques to the institutions that ensure that they acquire acknowledgement receipts once they deliver.



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Name Raphael Ngari
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Manyatta Constituency 2022-2023* plan are to:

- a) Increased transition rate from primary Schools to secondary schools and from secondary school to tertiary through award of bursary to the needy and deserving cases ensuring their smooth learning as well as improved performance.
- b) Improve Learning through Construction of new classrooms and other infrastructure such as laboratories, dining hall, as well as renovation of existing classrooms in various schools to ensure good environment for learners with an aim of improving performance
- c) Improve Security in the Constituency through construction of AP Lines, Chief & Assistant Chief offices and refurbishment of existing ones. This will also ensure that there is improved service delivery to the constituents by taking the services closer to people.
- d) Improve standards of learning through construction of 10 Dining Halls in various institutions
- e) Improve academic performance in schools through construction and equipping of laboratories in various schools
- f) Ensure smooth learning in improved environment in schools through refurbishment of dilapidated classrooms in primary schools
- g) Motivate students to perform and enhance competition through purchase of buses to the best performing schools as a learning resource

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	<p>In FY 2022/2023, we allocated Kshs 12.5M to construct & Complete 16 new classrooms in 3 three schools. That is;</p> <p>i) Embu Urban Secondary School – 4No Classrooms</p> <p>(i) Gaciigi Primary School 6 No. Classrooms,</p> <p>ii) Embu County Primary School-2 No Classrooms.</p> <p>iii) St Joseph Ndunda Primary School 2 No Classrooms</p> <p>This has contributed to increase in number of classrooms from 15 in the financial year 2021/2022 to 31</p> <p>Kshs 40.3 M has been allocated to renovate 55 No. classrooms in primary schools to ensure availability of classes for Junior Secondary pupils.</p> <p>There were ,7500Bursary beneficiaries at all levels were as per the attached schedules who were vetting and identifying the needy and deserving cases after</p>
Security	To enhance security and social order within the community	Increase security and social order	No of Chiefs & Assistant chiefs Offices constructed	<p>Kshs4.5 M has been allocated to construct 3 Chief Offices & 2 Assistants Chief Offices increasing the number from 7 in the year 2022-2023 to 12 in the current financial year.</p> <p>1 No. Police post shall also be refurbished. This will ensure effective service delivery and social order</p>
Sports	To engage the youths through sports such as football and volleyball	Reduced idleness, drug abuse and crimes among the youth by engaging them in sports activities	Number of tournaments held and no of team of teams that benefitted from sports uniforms and accessories	<p>Kshs3,039,206 has been set aside to carry out constituency sports 2 No. Constituency tournaments where the winning teams shall be awarded trophies.</p> <p>The winning teams shall thereafter proceed to participate in one 1No. regional tournament</p> <p>25 teams benefitted from sports uniforms and accessories</p>

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

Environment	To harvest water and ensure availability of clean water in the institutions	Availability of clean and safe water in the institutions	No. of Tanks and gutters installed in schools	NG-CDF shall distributed 10 tanks of 10,000 cubic meters to 10 schools as well as installed water harvesting goods in St Joseph Allamano Primary, Kiandundu Primary, St Benedicts Kithimu Day Secondary, Kenga Day Secondary , St Joseph Primary , Keria Primary St Marks Rutune, Gicherori Primary, Iveche Primary, St Monica Primary, Kihumbu Primary
Strategic Plan	To have a blue print for reference of the projects to implement for the next five years	To have a constituency Vision, Mission Statement, as well Strategic objectives Implementation	100 copies of strategic plan shall be printed and strategic plan launched	Kshs 2 M has been set aside for developing a strategic plan. A fact sheet has been prepared detailing all the process to be undertaken in developing the plan

5. Governance Statement

Background

The National Government Constituencies Development Fund Act 2015 and regulation 2016 in section 43(1), (2), (3) and 57(1) and its regulations 2016, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of NG-CDF Committee

The NGCDF Act 2015 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

Process

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency.

25 applications were received. The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed from Manyatta Constituency Office as per section 43 of the NG-CDF Act, 2015.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Raphael Ngari Njiru	Male (Adult)	Ruguru Ngandori
2.	Moses Muriuki Njagi	Male (Youth)	Nginda
3.	Lucy Njoki Nicholus	Female (Adult)	Mbeti North
4.	Aziz Kauthar Nyawira	Female (Youth)	Kirimari

Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Boniface Mugendi Muriithi	National Council of People Living with Disability	Short Stature	Nginda

Nominee of the constituency Office

S/N	Name	Category	occupation	Ward
1	Agnes Mukami Nyaga	Female representative	Farmer	Gaturi South
2	Benson Mugambi	Male Representative	Farmer	Nginda

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

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Ali Mwangi Katheru	Male	Kithimu

The list of the selected and recommended members was forwarded to the NG_CDF Board and were further gazetted through a gazette notice dated 29th November,2022.

The Manyatta NG_CDFC Members were gazetted as follows;

<i>S/N</i>	<i>Name</i>	<i>Category</i>	<i>Statutory Provision Under NG-CDF Act</i>
1.	Benson Mugambi Njeru	Male Youth Representative	Appointment Pursuant to Section 43 (2)(b)
2.	Raphael Ngari Njiru	Male Adult Representative	Appointment Pursuant to Section 43 (2)(b)
3.	Aziz Kauthar Nyawira	Female Youth Representative	Appointment Pursuant to Section 43 (2)(c)
4.	Lucy Njoki Nicholus	Female Adult Representative	Appointment Pursuant to Section 43 (2)(d)
5.	Boniface Mugendi Muriithi	Representative of Persons Living with Disability	Appointment Pursuant to Section 43 (2)(d)
6.	Moses Muriuki Njagi	Nominee of the Constituency Office (Male)	Appointment Pursuant to Section 43 (2)(e)

The First NG-CDFC in augural meeting was held on 6th December, 2022. The members carried out an election for the position of a chairperson and the secretary of the committee. The following members were elected.

	NAME	POSITION	WARD
1	Raphael Ngari Njiru	Chairman	Ruguru Ngandori
2	Lucy Njoki Nicholus	Secretary	Mbeti North

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

Two functional Committee were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Boniface Mugendi Muriithi	Member
2.	Agnes Mukami Nyaga	Member
3.	Benson Mugambi Njeru	Member

2. Complaint Handling & Resolution Committee

	NAME	POSITION
1.	Ali Katheru Mwangi	Member
2.	Moses Muriuki Njagi	Member
3.	Aziz Kauthar Nyawira	Member
4.	Raphael Ngari Njiru	Member
5.	Lucy Njoki Njagi	Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also coopted to be in the Bursary committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.

- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Removal of NGCDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Manyatta the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Handing Over

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 8th December, 2022.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Manyatta.

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Manyatta adhered to the above ethical issues.

Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

Section 43(11) of NG-CDF Act 2015 amended 2022 requires that NG-CDF Committee to meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year including the sun committee.

In this financial year the NGCDFC members also adhered to the cabinet secretary's circular on members sitting and field allowances.

Schedule of meetings held during the FY 2022/2023

S.No	NG-CDFC COMMITTEE MEMBERS	July 19 th 2022	august 22 nd 2022	Dec 6 th 2022	Dec 8 th 2022	January 24 th 2023	February 16 th 2023	April 14 th 2023	May 11 th 2023
1	chairperson	√	√	√	√	√	√	√	√
2	Secretary	√	√	√	√	√	√	√	√
3	member	√	√	√	√	√	√	√	√
4	Member.	√	√	√	√	√	√	√	√
5	member	√	√	√	√	√	√	√	√
6	member	√	√	√	√	√	√	√	√
7	PWD	√	√	√	√	√	√	√	√
8	Member	√	√	√	√	√	√	√	√
9	FAM	√	√	√	√	√	√	√	√
10	-ACC	√	√	√	√	√	√	√	√

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Manyatta contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

Manyatta NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Manyatta NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

NG-CDFC Manyatta conducts one sensitizations forum every year to the constituents to create awareness of the importance of planting trees to conserve the environment. The Sensitizations are done in various schools where the office donate seedlings to school and join hands with students to plant trees in schools.

Sensitization forums are also conducted once every year on crosscutting issues where the constituents particularly the youth are enlightened on the dangers of drug & Alcohol Abuse as well as engaging in other vices.

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

Sports tournaments are organised at the ward level where the participants who are mostly the youths are sensitised on the importance of conserving the environment through tree planting, and embracing good farming practices.

3. Employee welfare

We invest in providing the best working environment for our employees. The constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Manyatta constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



.....
Name: Mary Kabuga

Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Manyatta Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-Manyatta Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 202, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Manyatta Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Manyatta Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

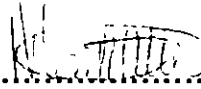
Approval of the financial statements

The NGCDF- Manyatta Constituency financial statements were approved and signed by the Accounting Officer on 19th September, 2023.



.....
Name: Raphael Ngari

Chairman – NGCDF Committee



.....
Name: Mary Kabuga

Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MANYATTA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Manyatta Constituency set out on pages 1 to 66, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Manyatta Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Prior Year Adjustments

The statement of assets and liabilities, as disclosed in Note 16 to the financial statements reflects a balance of Kshs.368,738 in respect to prior year adjustments relating to reversed stale cheques. However, the cash book and schedules indicating the cheque numbers, amount, dates and the payee were not provided for audit. Further, no explanation was provided why the reversed cheques were reflected as prior year adjustments in the statement of assets and liabilities instead of being adjusted in the cash book balances.

In the circumstances, the accuracy, completeness and fair presentation of prior year adjustments balance of Kshs.368,738 could not be confirmed.

2. Variance Between the Approved Project Code List and the Original Budget Balances

The summary statement of appropriation reflects original budget of Kshs.151,960,174 in respect of transfers from National Government Constituencies Development Fund Board. However, review of the approved project code list reflects budget allocation totalling Kshs.157,210,172 resulting to an unexplained variance of Kshs.5,249,998.

In the circumstances, the accuracy and completeness of the transfers from NG-CDF Board original budget amounts of Kshs.151,960,174 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.67,752,477 as disclosed in Note 8 to the financial statements comprising of bursaries of Kshs.52,585,837 and Kshs.15,166,640 disbursed to secondary schools and tertiary institutions respectively. However, out of the total bursaries disbursed during the

year, only an amount Kshs.47,751,039 or 70% was acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.20,001,438 or 30% unacknowledged.

In the circumstances, the accuracy and completeness of bursaries expenditure of Kshs.20,001,438 could not be confirmed.

4. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balances totalling Kshs.5,803,795. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.5,803,795 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Manyatta Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.194,330,420 and Kshs.84,970,246 respectively resulting to an under-funding of Kshs.109,360,174 or 56% of the budget. However, the Fund spent an amount of Kshs.80,945,687 against actual receipts of Kshs.84,970,246 resulting to an under-utilization of Kshs.4,024,559 or 5% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the previous year audit report, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources.

However, Management had not resolved the issues or provided any explanation for failure to implement the recommendations.

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

1.0 Irregular Procurements

1.1 Procurement of Office Stationery and Supplies

The statement of receipts and payments and, as disclosed in Note 6 to the financial statements, reflects an amount of Kshs.1,677,853 in respect of use of goods and services which includes an amount of Kshs.222,960 in respect of office and general supplies and services. However, the items were not requisitioned by users contrary to Regulation 71(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the Head of the User Department shall initiate the procurement process through a requisition as per the approved procurement plan.

Further, procurement documents such as quotations, appointment letters of Opening and Evaluation Committee members, opening and evaluation reports, professional opinion to the Accounting Officer, notification of award to successful bidder and the Inspection and Acceptance Committee reports were not available. This is contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall keep records for each procurement for at least six years after the resulting contract has been completed.

In addition, bin cards and store ledgers for recording the goods were not maintained. This was contrary to Regulation 93(3) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the goods procured shall be taken on charge by the officer responsible for the stores after the user department has confirmed the quantity and quality of the goods, works or services, before they are issued to the respective user department.

In the circumstances, Management was in breach of the law.

1.2 Procurement of School Furniture

The statement of receipts and payments reflects transfers to other Government units of Kshs.3,600,000 as disclosed in Note 7 to the financial statements which includes an amount of Kshs.2,500,000 for the supply of twenty-five (25) tables and fifty (50) benches

to five (5) secondary schools. However, appointment letters of the Tender Opening Committee Members, tender evaluation report and letter of acceptance from the successful bidder were not provided. This was contrary to Section 78(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall appoint a tender opening committee specifically for the procurement. Further, physical inspection carried out in March, 2024 on three (3) schools revealed that the tables tops were defective, broken and were not labelled.

In the circumstances, value for money on the expenditure of Kshs.2,500,000 could not be confirmed.

2.0 Delayed Implementation of Projects

During the year, a total of Kshs.71,352,477 was earmarked for project implementation. However, analysis of the project implementation status report revealed that seventy (70) projects with budget allocation of Kshs.136,223,759 were not implemented.

In the circumstances, the public was denied benefits that could have accrued from the completed projects.

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 matters 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

1.0 Incomplete Fixed Assets Register

Annex 4 to the financial statements reflects a balance of Kshs.9,935,740 in respect to summary of fixed assets register. However, the asset register provided was not analysed to show the details of the assets. Further, some of the assets in the register had no value disclosed in the cost column, no category name, whereas some assets were not coded or tagged for ease of identification and tracking. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer of a National Government entity shall take full

responsibility and ensure that proper control systems exist for assets and that preventive mechanisms are in place to eliminate theft, security threats, losses, wastage, misuse, movement, and conditions of assets can be tracked.

In the circumstances, the existence of effective internal controls to safeguard the assets could not be confirmed.

2.0 Failure to Dispose Obsolete Assets

Annex 4 to the financial statements reflects summary of fixed assets register balance of Kshs.9,935,740. However, review of the Constituency asset register revealed eight (8) unserviceable, obsolete and idle assets worth Kshs.540,060 which had not been earmarked for disposal. This was contrary to Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall establish a Disposal Committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment, or assets.

In the circumstances, the effectiveness of internal controls of asset management could not be confirmed.

3.0 Lack of a Disaster Recovery Plan

During the year under review, Management did not develop and implement a business continuity or information technology disaster recovery plan. In case of disaster, the Fund may not restore critical infrastructure services and system for continued operations.

In the circumstances, effectiveness of internal controls and risk management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 June, 2024



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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	57,000,000	171,077,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		57,000,000	171,077,758
Payments			
Compensation Of Employees	4	3,236,357	2,225,240
Committee expenses	5	4,679,000	
Use Of Goods and Services	6	1,677,853	13,634,790
Transfers To Other Government Units	7	3,600,000	77,532,000
Other Grants and Transfers	8	67,752,477	65,889,351
Acquisition Of Assets	9	-	189,000
Other Payments	10	-	-
Total Payments		80,945,687	159,470,381
Surplus/(Deficit)		(23,945,687)	11,607,377

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

The Constituency financial statements were approved by the NGCDFC 19th September, 2023 and signed by:



Fund Account Manager

Name: Mary Kabuga



National Sub-County
Accountant

Name: Jane Muhari
ICPAK M/No: 15046



Chairman NG-CDF
Committee

Name: Raphael Ngari

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

2. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	11A	4,393,297	27,970,246
Cash Balances (Cash at Hand)	11B	-	-
Total Cash and Cash Equivalents		4,393,297	27,970,246
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets		4,393,297	27,970,246
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities		-	-
Net Financial Assets		4,393,297	27,970,246
Represented By			
Fund Balance B/Fwd	15	27,970,246	16,362,869
Prior Year Adjustments	16	368,738	-
Surplus/Deficit for The Year		(23,945,687)	11,607,377
Net Financial Position		4,393,297	27,970,246

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

The Constituency financial statements were approved by NG CDFC on 19th September, 2023 and signed by:



Fund Account Manager

Name: Mary Kabuga



National Sub-County
Accountant

Name: Jane Muhari
ICPAK M/No: 15046



Chairman NG-CDF
Committee

Name: Raphael Ngari

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

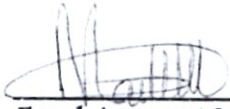
11. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	57,000,000	171,077,758
Other Receipts	3	-	-
Total Receipts		57,000,000	171,077,758
Payments			
Compensation Of Employees	4	3,236,357	2,225,240
Committee Expenses	5	4,679,000	
Use Of Goods and Services	6	1,677,853	13,634,790
Transfers To Other Government Units	7	3,600,000	77,532,000
Other Grants and Transfers	8	67,752,477	65,889,351
Acquisition of Assets	9	-	-
Other Payments	10	-	
Total Payments		80,945,687	159,281,381
Total Receipts Less Total Payments		(23,945,687)	11,796,377
Adjusted For:			
Prior Year Adjustments	16	368,738	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(23,576,949)	11,796,377
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	
Acquisition Of Assets	9	-	189,000
Net Cash Flows from Investing Activities		-	(189,000)
Net Increase In Cash And Cash Equivalent		(23,576,949)	11,607,377
Cash & Cash Equivalent At Start Of The Year	12	27,970,246	16,362,869
Cash & Cash Equivalent At End Of The Year	12	4,393,297	27,970,246

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

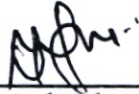
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 19th September, 2023 and signed by:



Fund Account Manager

Name: Mary Kabuga



**National Sub-County
Accountant**

**Name: Jane Muhari
ICPAK M/No: 15046**



Chairman NG-CDF Committee

Name: Raphael Ngari

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
RECEIPTS							
Transfers from NG-CDF Board	151,960,174	27,970,246	14,400,000	194,330,420	84,970,246	109,360,174	43.7 %
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	0	-	-	0.0%
TOTAL RECEIPTS	151,960,174	27,970,246	14,400,000	194,330,420	84,970,246	109,360,174	43.7%
PAYMENTS							
Compensation of Employees	4,811,210	1,908,321	-	6,719,531	3,236,357	3,483,174	48.2%
Committee expenses	5,515,000	-	-	5,515,000	4,679,000	836,000	
Use of goods and services	3,350,205	3,172,188	-	6,522,393	1,677,853	4,844,540	20.3%
Transfers to Other Government Units	52,300,000	2,500,000	11,400,000	66,200,000	3,600,000	62,600,000	5.4%
Other grants and transfers	75,723,759	20,389,737	3,000,000	99,113,496	67,752,477	31,361,019	68.4%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Oversight Committee	1,510,000	-	-	1,510,000	-	1,510,000	
Other Payments	7,000,000	-	-	7,000,000	-	7,000,000	0.0%
Unapproved funds	1,750,000	-	-	1,750,000		1,750,000	
TOTAL	151,960,174	27,970,246	14,400,000	194,330,420	80,945,687	113,384,733	41.7%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

Underutilization on compensation of Employees, use of goods & Services, transfer to other government units and other grants & transfers is as a result of undisbursed funds from the Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,384,733
Less undisbursed funds receivable from the Board as at 30 th June 2023	109,360,174
	4,024,559
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	368,738
Cash and Cash Equivalents at the end of the 30 th June 2023	4,393,297

The Constituency financial statements were approved by NG CDFC on 19th September, 2023 and signed by:



 Fund Account Manager

Name: Mary Kabuga



 National Sub-County Accountant

Name: Jane Muhari
 ICPAK M/No: 15046



 Chairman NG-CDF Committee

Name: Raphael Ngari

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget: a = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = e-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,811,210	1,908,321		6,719,531	3,236,357	3,483,174.00
1.2 Committee allowances	2,496,000			2,496,000	1,519,000	977,000.00
1.3 Use of goods and services	1,810,400	3,172,188		4,982,588	586,853	4,395,735.10
Total	9,117,610	5,080,509	-	14,198,119	5,342,210	8,855,909.10
2.0 Monitoring and evaluation						
2.1 Capacity building	600,000			600,000.00	400,000	200,000.00
2.2 Committee allowances	3,019,000			3,019,000.00	3,515,000	(496,000)
2.3 Use of goods and services	939,805			939,805.00	336,000	603,805
Total	4,558,805	-	-	4,558,805.00	4,251,000	307,805.00
3.0 Emergency						
3.1 Primary Schools				-		-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-

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

Programme/Sub-programme	Original Budget(s)	Adjustments (b)	Final Budget (c) = (a+b)	Actual on-Comptrol Basis (d)	Budget Utilization Difference (e) = (d - c)
2022-2023					
		Previous year's Outstanding (CAB) and AIA Disbursements	2022-2023	6/30/2023	
3.4 Security projects					
3.5 Unutilized	7,636,190	284,414	7,920,604		7,920,604
Total	7,636,190	284,414	7,920,604	-	7,920,604
4.0 Bursary and Social Security					
4.1 Secondary Schools	36,383,060	18,805,323	55,188,383	52,585,837	2,602,546
4.2 Tertiary Institutions	14,000,000		14,000,000	15,166,640	(1,166,640)
4.3 Social Security	1,800,000		1,800,000		1,800,000
4.4 Special Needs	1,000,000		1,000,000		1,000,000
Total	53,183,060	18,805,323	71,988,383	67,752,477	4,235,906
5.0 Sports					
Constituency Tournaments	2,739,203		2,739,203		2,739,203
Regional sports tournament	300,000		300,000		300,000
Total	3,039,203		3,039,203		3,039,203
6.0 Environment					
Gicherori primary school	250,000		250,000		250,000
Iveche primary school	250,000		250,000		250,000
Kenga day secondary	250,000		250,000		250,000
Keria Primary school	250,000		250,000		250,000
Kiandundu Primary School	250,000		250,000		250,000
Kihumbu Primary School	250,000		250,000		250,000
St Benedict Kithimu Day	250,000		250,000		250,000

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

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 6/30/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Secondary School						
St Joseph Allamano Primary School	250,000			250,000		250,000
St Joseph Ndunda Primary	250,000			250,000		250,000
St mark Rutune Primary School	250,000			250,000		250,000
St Monica Special School	265,306			265,306		265,306
Tende Primary School	250,000			250,000		250,000
Total	3,015,306	-	-	3,015,306		3,015,306
7.0 Primary Schools Projects				-		-
ACK Kathangariri Primary School	900,000			900,000		900,000
Allamano primary school	900,000			900,000		900,000
Embu County Primary School	2,500,000			2,500,000		2,500,000
Gaciigi Primary School	500,000			500,000		500,000
Gaciigi primary school	5,500,000			5,500,000		5,500,000
Gatunduri Primary School	1,200,000			1,200,000		1,200,000
Gatunduri Primary School	650,000			650,000		650,000
Gicherori Primary School	1,600,000			1,600,000		1,600,000
Gituri Primary School	900,000			900,000		900,000
Igumo Primary school	700,000			700,000		700,000
Ithangawe Primary School	900,000			900,000		900,000

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

Accounting Program	2022-2023		2022-2023		Budget utilization difference(C)
	Original Budget(B)	Amendment(B)	Final Budget = (A+B)	Actuals comparable Trans(C)	
	2022-2023		2022-2023		
	Operating Balance	Previous Year Carrying Forward			
	(S/B)Jan 1/A	(S/B)Jan 1/A			
Kamiu Primary School	900,000		900,000		900,000
Kathuniri Primary School	1,200,000		1,200,000		1,200,000
Kiandundu primary school	1,200,000		1,200,000		1,200,000
Kihumbu primary school	650,000		650,000		650,000
Kimangaru Primary School	1,300,000		1,300,000		1,300,000
Kimangaru primarySchool	1,200,000		1,200,000		1,200,000
Kithegi Primary School	900,000		900,000		900,000
Kithimu Primary School	900,000		900,000		900,000
Mbukori Primary School	800,000		800,000		800,000
Mbukori PrimarySchool	650,000		650,000		650,000
Muvandori Primary School	1,200,000		1,200,000		1,200,000
Nembure Primary School	900,000		900,000		900,000
Ngimari Primary School	900,000		900,000		900,000
Njukiri Primary school	350,000		350,000		350,000
Rukira Primary School	900,000		900,000		900,000
Rukira Primary School	650,000		650,000		650,000
St joseph Ndunda Primary	2,500,000	1,800,000	4,300,000		4,300,000
St Andrew Primary School	1,200,000		1,200,000		1,200,000
St Francis Primary School	1,200,000		1,200,000		1,200,000
St John Karumiri Primary School	1,200,000		1,200,000		1,200,000
St mark Rutune primary	2,950,000		2,950,000		2,950,000

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

Programme (Sub-programme)	Original Budget(a) 2022-2023	Adjustments(b)	Operating Balance (C/BQ) and AIA Disbursements	Final Budget c = (a+b) 2022-2023	Actual on comparable basis (d) 6/30/2023	Budget utilization percentage (e = c/d)
school						
Tende primary school	400,000			400,000		400,000
St Christopher Day Secondary School			500,000	500,000	500,000	
Gatunduri Day Secondary School			500,000	500,000	500,000	
Kairuri Day Secondary School			500,000	500,000	500,000	
St Mary's Mukangu Day Secondary School			500,000	500,000	500,000	
Itabua Day Secondary School			500,000	500,000	500,000	
Gatwe primary				2,600,000		2,600,000
Gakinduriri primary				6,000,000		6,000,000
Total	40,300,000		2,500,000	53,200,000	2,500,000	50,700,000
8.0 Secondary Schools Projects						
DEB Kangaru day secondary	2,100,000			2,100,000		2,100,000
Nihambo day secondary	2,900,000			2,900,000		2,900,000
Rugumu day secondary school	700,000			700,000		700,000
St Christopher Day Secondary School	3,000,000			3,000,000		3,000,000
St Mary's Mukangu Day Secondary School	1,300,000			1,300,000		1,300,000
Urban Day secondary school	2,000,000			2,000,000		2,000,000

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

Activity / Programme	Original Budget (a)		Adjustments (b)		Final Budget - (a+b)	Actual on comparable basis (d) 6/30/2023	Budget utilization difference (e = c-d)
	2022-2023	Opening Balance (C/B) and A/C	Previous years Outstanding Disbursements	2022-2023			
Tacc hall			1,000,000		1,000,000		-
County Secondary school			-		-	1,100,000	-
Total	12,000,000	-	1,000,000		13,000,000	1,100,000	11,900,000
9.0 Tertiary Institutions Projects					-		-
					-		-
Total	-		-		-		-
10.0 Security Projects					-		-
Deputy county commissioner's office	650,000				650,000		650,000
Gatunduri police post	1,500,000				1,500,000		1,500,000
Gatunduri police post	400,000				400,000		400,000
Itabua chief's office	1,500,000				1,500,000		1,500,000
Kangaru assistant county comm	300,000				300,000		300,000
Kihumbu Assistant Chiefs Office	1,500,000				1,500,000		1,500,000
Kirigi Assistant Chiefs Office	1,500,000				1,500,000		1,500,000
Kithegi Chiefs Office	1,500,000				1,500,000		1,500,000
Kathangariri Chiefs Office		1,300,000	500,000		1,800,000		1,800,000
Kairuri Assistant Chief's office			1,000,000		1,000,000		1,000,000
Gicherori Ass Chief			1,500,000		1,500,000		1,500,000
Total	8,850,000	1,300,000	3,000,000		13,150,000	-	13,150,000

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a + b)	Actual on comparable basis (d)	Budget utilization difference = (c - d)
2022-2023		2022-2023		6/30/2023	
Opening Balance (C/B) and AIA		Previous Years Outstanding Disbursements			
11.0 Acquisition of assets			-		-
Total	-		-		-
12.0 Oversight Committee Expenses (Itemize)					
COC	1,510,000		1,510,000		1,510,000
Total	1,510,000		1,510,000		1,510,000
13.0 Other Payments					
Strategic Plan	2,000,000		2,000,000		2,000,000
Rural Electrification &Renewable Energy	5,000,000		5,000,000	-	5,000,000
Total	7,000,000		7,000,000	-	7,000,000
14.0 unallocated fund					
Unapproved projects			-		-
Gatondo Assistant chief	900,000		900,000		900,000
Kithegi Assistant chief	850,000		850,000		850,000
AIA			-		-
PMC Savings			-		-
Total	1,750,000		1,750,000	-	1,750,000
	151,960,174	27,970,246	194,330,420	80,945,687	113,384,733

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Prior Period Errors

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

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

15. Related Party Transactions

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

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

15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE No. B185451	6,000,000	
AIE No. B185704	15,000,000	
AIE No. B185163	7,000,000	
AIE No. B206020	5,000,000	
AIE No. B206467	12,000,000	
AIE No. B205812	12,000,000	
AIE No. B140999		33,988,879
AIE No. B105504		44,000,000
AIE No. B105504		22,000,000
AIE No. B128011		5,000,000
AIE No. B154120		12,000,000
AIE No. B128924		12,000,000
AIE No. B164353		18,000,000
AIE No. B155885		24,088,879
TOTAL	57,000,000	171,077,758

2. Proceeds from Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

Notes To the Financial Statements (Continued)

3. Other Receipts

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

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,278,534.00	1,988,520
Personal allowances paid as part of salary		61,200
House Allowance		
Transport Allowance	-	
Leave allowance	-	20,000
Gratuity to contractual employees	791,503.00	
Employer Contributions Compulsory national social security schemes	166,320.00	155,520
Total	3,236,357.00	2,225,240

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,404,000	
Other committee expenses	1,275,000	
Total	4,679,000	

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

Notes To the Financial Statements (Continued)

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	355,000	338,000
Communication, supplies and services	73,100	399,000
Domestic travel and subsistence	586,000	701,600
Printing, advertising and information supplies & services		2,180,000
Other Committee Expenses		2,702,500
Committee Allowance		4,359,000
Rentals of produced assets		
Training expenses		780,000
Hospitality supplies and services	118,500	158,000
Insurance costs	113,046	113,006
Specialised materials and services		
Travel Cost		523,600
Office and general supplies and services	222,960	822,921
Fuel, oil & lubricants	100,000	300,000
Other operating expenses	48,801	34,420
Security operations		
Routine maintenance - vehicle	60,446	154,603
Routine maintenance- other assets		
Electricity		45,640
Water		22,500
Total	1,677,853	13,634,790

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

Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	28,500,000
Transfers To Secondary Schools (See Attached List)	3,600,000	49,032,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	3,600,000	77,532,000

8. Other Grants and Other transfers

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Bursary – secondary schools (see attached list)	52,585,837.00	27,706,350
Bursary – tertiary institutions (see attached list)	15,166,640.00	15,341,224
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	10,400,000
Sports projects (see attached list)	-	2,700,000
Environment projects (see attached list)	-	2,741,777
Emergency projects (see attached list)	-	7,000,000
Roads projects (see attached list)	-	-
Total	67,752,477	65,889,351

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

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	189,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	189,000

10. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Name Of Bank Co-operative, Embu branch, Account No. 011200051118100	4,393,297	27,970,246
Name of Bank, account no. (current account)	-	-
Total	4,393,297	27,970,246
11 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

12. Outstanding Imprests

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

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

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

Notes to the Financial Statement Continued

13. Deposits & Retention

	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Retention as at 1 st July (A)	–	–
Retention held during the year (B)	–	–
Retention paid during the Year (C)	–	–
Closing Retention as at 30 th June D= A+B-C	–	–

Deposits and Retentions aging analysis.

	<i>2022-2023</i>	% of the total	<i>2021-2022</i>	% of the total
Under one year	–	%	–	%
1-2 years	–	%	–	%
2-3 years	–	%	–	%
Over 3 years	–	%	–	%
Total	–		–	

14. Gratuity

	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	791,503	–
Gratuity held during the year (B)	–	–
Gratuity paid during the Year (C)	791,503	–
Closing Gratuity as at 30 th June D= A+B-C	–	–

15. Fund Balance B/F

	(1st July 2023)	(1st July 2022)
	Kshs	Kshs
Bank accounts	27,970,246	16,362,869
Cash in hand	–	–
Imprest	–	–
Total	–	–
Less	–	–
Payables: - Retention	–	–
Payables – Gratuity	–	–
Fund Balance Brought Forward	–	–

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	–	–	–
Cash in hand	–	–	–
Accounts Payables	–	–	–
Receivables	–	–	–
Reversed Stale Cheques	368,738	368,738	–
Total	368,738	368,738	–

** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	–	–
Imprest issued during the year (B)	–	–
Imprest surrendered during the Year (C)	–	–
closing accounts in account receivables D= A+B-C	–	–
Net changes in accounts Receivables D - A	–	–

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	–	–
Deposit and Retentions held during the year (B)	–	–
Deposit and Retentions paid during the Year (C)	–	–
closing account payables D= A+B-C	–	–
Net changes in accounts payables D-A	–	–

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	–	–
Construction of civil works	–	–
Supply of goods	–	–
Supply of services	–	–
Total	–	–

Aging Analysis for Pending Accounts Payables

	<i>2022-2023</i>	% of the total	<i>2021-2022</i>	% of the total
Under one year	–	%	–	%
1-2 years	–	%	–	%
2-3 years	–	%	–	%
Over 3 years	–	%	–	%
Total	–		–	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	<i>2022-2023</i>	% of the total	<i>2021-2022</i>	% of the total
Under one year	–	%	–	%
1-2 years	–	%	–	%
2-3 years	–	%	–	%
Over 3 years	–	%	–	%
Total	–		–	

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	3,483,174	1,908,321
Committee expense	836,000	
Use of goods and services	4,844,540	3,172,188
Amounts due to other Government entities (see attached list)	62,600,000	2,500,000
Amounts due to other grants and other transfers (see attached list)	31,361,019	20,389,737
Acquisition of assets	-	-
Oversight Committee Expenses	1,510,000	
Other Payments (specify)	7,000,000	
Funds pending approval	1,750,000	14,400,000
Total	113,384,733	42,370,246

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

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	5,803,795	24,425,477
Total	5,803,795	24,425,477

19.5 Related Party Transactions

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,404,000	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	57,000,000	-
Total	60,404,000	-

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Funds

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation to Employees	Payment of 9 staffs' Basic salaries	1,965,298	1,908,321	Delay in disbursement of funds
House allowance	Payment of House allowances to 9 NG-CDFC staffs	386,200	-	Delay in disbursement of funds
Leave allowance	Payment of Leave allowances to 9 No.NG-CDFC staffs	-	-	Delay in disbursement of funds
Transport allowance	Payment of Transport allowances to 9 NGCDFC staffs	354,581	-	Delay in disbursement of funds
NSSF	Employer contribution to NSSF for 9 NG-CDFC staffs	58,320	-	Delay in disbursement of funds
Medical Insurance	payment of Medical insurance to 9 NG-CDFC staff (NHIF)	35,550	-	Delay in disbursement of funds
Gratuity-contractual employees	Payment of gratuity to 9 NGCDFC staff	683,225	-	Delay in disbursement of funds
Sub-Total		3,483,174	1,908,321	
Committee expenses				
NGCDFC allowance	Payment of 11 NGCDFC allowance	836,000	-	Delay in disbursement of funds
Sub-Total		836,000	-	
Use of goods & services				

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

Office, supplies and services	Payment of goods& Services Office	1,466,814	3,172,188	Delay in disbursement of funds
Maintenance Expenses - Motor Vehicles	Payment of Maintenance Expenses - NGCDFC Motor Vehicles	130,000	-	
Supplies and Accessories for Computers and Printers	Purchase of Supplies and Accessories for Computers and Printers	100,000	-	Delay in disbursement of funds
Other expenses	Payment of Other expenses	1,756,000	-	Delay in disbursement of funds
Internet Connections	Payment of Internet Connections	150,000	-	Delay in disbursement of funds
Courier and Postal Services	Payment of Courier and Postal Services	100,000	-	Delay in disbursement of funds
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Payment of catering Services (receptions), Accommodation, Gifts, Food and Drinks	200,000	-	Delay in disbursement of funds
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	531,919	-	Delay in disbursement of funds
Refined Fuels and Lubricants for Transport	Purchase of Refined Fuels and Lubricants for Transport of GK vehicles	409,807	-	Delay in disbursement of funds
Sub-Total		4,844,540	3,172,188	
Amounts due to other Government entities				Delay in disbursement of funds
Secondary Schools	Release of grant to Secondary School Projects			

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

County Secondary School	Supply of dining tables	-	500,000	Delay in disbursement of funds
St Alphonse Secondary School	Supply of dining tables	-	500,000	Delay in disbursement of funds
St Joseph The Worker Secondary School	Supply of dining tables	-	500,000	Delay in disbursement of funds
Itabua Day secondary School	Supply of dining tables	-	500,000	Delay in disbursement of funds
St Christopher Day secondary School	Supply of dining tables	-	500,000	Delay in disbursement of funds
PRIMARY SCHOOL PROJECTS				
Gaciigi Primary School	Construction to completion of a retaining wall with reinforced concrete around the new classrooms to prevent collapse of newly constructed classrooms as new ones are constructed	500,000	-	Delay in disbursement of funds
Gaciigi Primary School	Construction of a 2 storey classrooms with 3 Classrooms per floor through construction of foundation, walling and putting a slab for first floor. Phase 1	5,500,000	-	Delay in disbursement of funds
Mbukori Primary School	Completion of landscaping through digging, levelling, drainage and grading works remaining of one (1) Acre size of the playfield previously done by NG-CDF.	800,000	-	Delay in disbursement of funds

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

Igumo Primary School	Completion of landscaping works remaining of installation of retaining walls, drainage and leveling of the front yard of the school compound measuring 1/8 of an acre	700,000	-	Delay in disbursement of funds
Ngimari Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Gatunduri Primary School	Renovation to completion of 3 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
Gatunduri Primary School	Construction to completion of exhaustible 6 doors Pit latrines for girls with a reservation for Person with disability	650,000	-	Delay in disbursement of funds
Nembure Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds

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

St. Andrew Primary School	Renovation to completion of 3 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
Kimangaru Primary School	Renovation to completion of 3 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
Kamiu Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Njukiri Primary School	Construction to completion of exhaustible 3 doors Pit latrines for staffs with a reservation for Person with disability	350,000	-	Delay in disbursement of funds
St Joseph Ndunda Primary School	Construction to Completion of 2 No. Classrooms with ceramic tiles floor and box profile roofs	2,500,000	-	Delay in disbursement of funds
Rukira Primary	Renovation to completion of 2No. Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds

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

Rukira Primary School	Construction to completion of 5 No. doors Pit latrines & 1 No. Urinal for boys with a reservation for Person with disability	650,000	-	Delay in disbursement of funds
Kihumbu Primary School	Construction to completion of exhaustible 6 No. doors Pit latrines for girls with a reservation for Person with disability	650,000	-	Delay in disbursement of funds
Kimangaru Primary School	Construction to completion of 5 No. doors Pit latrines & 1 No. Urinal for boys with a reservation for Person with disability and Construction to completion of exhaustible 6 No. doors Pit latrines for girls with a reservation for Person with disability	1,300,000	-	Delay in disbursement of funds
Gituri Primary	Renovation to completion of 2No. Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Embu county Primary School	Construction to completion of 2 Classrooms with ceramic tiles floor and box profile roofs	2,500,000	-	Delay in disbursement of funds

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

Kiandundu Primary School	Renovation to completion of 3 No. Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
Ithangawe Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Allamano Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Kithimu Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
Kithegi Primary	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds

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

Tende Primary School	Construction to completion of exhaustible 4 doors Pit latrines for staffs with a reservation for Person with disability	400,000	-	Delay in disbursement of funds
Mbukori Primary School	Construction of 5 doors Pit latrines for boys & 1 No. Urinal with one chamber reserved for Person with disability	650,000	-	Delay in disbursement of funds
St. Mark's Primary School Rutune	Construction to completion of an administration block consisting of 5 Rooms	2,950,000	-	Delay in disbursement of funds
Muvandori Primary School	Renovation to completion of 3 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
ACK Kathangariri Primary School	Renovation to completion of 2 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	900,000	-	Delay in disbursement of funds
St. Francis Primary School	Renovation to completion a classroom and of books store through Plastering, ceramic tiling, replacing of roofs with box profile.	1,200,000	-	Delay in disbursement of funds

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

Kathuniri Primary School	Renovation to completion of 3 Classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
St. John Karumiri Primary School	Renovation to completion of 2 classrooms through Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,200,000	-	Delay in disbursement of funds
SECONDARY SCHOOL PROJECTS				
Urban Day secondary School	Completion of a 2 storeyed building comprising of laboratory and 4 classrooms through installation of Metal Grills, Electricity, Tiling, Installation of Water Gutters and painting (Ground floor consist of a laboratory; First Floor 2 classrooms & 2nd Floor consist 2 classrooms)	2,000,000	-	
Rugumu Day Secondary School	Completion of a storeyed building comprising of a laboratory to accommodate 50 students per sitting and administration block to accommodate 15 staffs consisting of Principal & deputy Principals Office, Bursar & Accounts office through Fixing of Ceiling, Electricity & Plumbing works.	700,000	-	Delay in disbursement of funds

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

St Christopher Day Secondary School	Completion of a multipurpose hall with a capacity of 500 persons; Plastering, Tiling, fixing doors & Windows, Fisca Board & Gutters, Electricity, Plumbing Works& Painting	3,000,000	-	Delay in disbursement of funds
Nthambo Day Secondary School	Additional funds of Completion of Ground Floor (Phase 1) through Plastering, Tiling, Fixing Doors & Windows and Painting and Screeding of the upper floor slab to prevent leakage on a 2 storeyed complex building, consisting of a hall with a capacity of 300 persons & a classroom on ground floor; 3 classrooms on First Floor & 2 science laboratories on Second floor.	2,900,000	-	Delay in disbursement of funds
DEB Kangaru Day Secondary School	Completion of a 2 storeyed building comprising of 2 classrooms on ground Floor, Staffroom and Principals Offices on First Floor and 2 Classrooms on second floor through plastering, tiling, fixing doors and windows grills & Panes, Ceiling & guard rails on second Floor: Fixing window panes, painting on First Floor; erecting entrance hub & septic tank.	2,100,000	-	Delay in disbursement of funds
St Mary's Mukangu	Construction to completion of 2 blocks exhaustible Pit latrines of 6 doors for girls and 5 door & Urinal for boys each with two chambers to	1,300,000	-	Delay in disbursement of funds

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

	cater for Persons with disability			
Gakinduriri Primary School	Purchase of half ½ an acre piece of Land for school expansion	6,000,000	-	Delay in disbursement of funds
Gatwe Primary	Purchase of an Eighth 1/8 piece of Land	1,200,000	-	Delay in disbursement of funds
Mbuvori Primary	Additional Funds for construction of an administration block consisting of 4 rooms i.e Head teachers office, Staffroom, secretary's office through flooring, Plastering,	1,400,000	-	Delay in disbursement of funds
Teachers Advisory Centre	Renovation of a hall owned by Ministry of Education, Managed bt TSC Officers through fixing of window panes, doors, plastering \$ Painting to completion	1,000,000	-	Delay in disbursement of funds
Rugumu Primary School	Installation of a metallic gate with two concrete columns, gate wall & Levelling of the entrance area measuring 60M2 & Installation of a culvert measuring 60mm diameter	500,000	-	Delay in disbursement of funds

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

St Joseph Ndunda Primary School	Additional Funds for Purchase of half an Acre piece of Land	1,500,000	-	Delay in disbursement of funds
St Joseph Ndunda Primary School	Additional Funds for construction of a classroom through walling & roofing	300,000	-	Delay in disbursement of funds
Sub-Total		62,600,000	2,500,000	
Amounts due to other grants and other transfers				Delay in disbursement of funds
Bursary	Bursary for needy students	752,846	18,805,323	
Kathangariri Assistant Chief	Construction of an Assistant County Commissioners Office	1,300,000	1,300,000	
Emergency	Reserve	783,830	284,414	Delay in disbursement of funds
Bursary Secondary Schools	Payment of bursary to needy students in secondary schools	3,383,060	-	Delay in disbursement of funds
Gicherori Primary School	Renovation to completion of 3 Classrooms through partitioning, Plastering, ceramic tiling, replacing of roofs with box profile, fixing doors and windows and painting.	1,600,000	-	Delay in disbursement of funds
Emergency Reserve	To cater for any unforeseen occurrences in the constituency during the financial year	7,136,774	-	Delay in disbursement of funds

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

St Joseph Allamano Primary	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
Kiandundu Primary	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
St Benedict Kithimu day Secondary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
Tende Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
Kenga Day Secondary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds

Manyatta Constituency

National Government Constituencies Development Fund (NGCDF)

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

St Joseph Ndunda Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
Keria Primary School St mark Rutune Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000) Purchase and delivery of 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000 250,000	- -	Delay in disbursement of funds Delay in disbursement of funds
Gicherori Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
Iveche Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	
St Monica Special School	Purchase and delivery 15,000 litres plastic water tanks at kshs.115,306, installation of Gutters at kshs100,000 and construction of a water tank base at kshs.50,000	265,306	-	Delay in disbursement of funds

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

Kihumbu Primary School	Purchase and delivery 10,000 litres plastic water tanks @ (kshs.100,000), installation of Gutters @ (kshs.100,000) and construction of a water tank base @ (kshs.50,000)	250,000	-	Delay in disbursement of funds
SPORT PROJECT				
Constituency Sports Tournament	Carry out Constituency Football Sports tournament (Kshs.1,500,00) and the winning teams/Schools to be awarded with trophies, balls, goal nets and games kits (Kshs.1,239,203)	2,739,203	-	Delay in disbursement of funds
Regional Sports Tournament.	Facilitate regional sport tournament in partnership with other Constituencies within the Region	300,000	-	Delay in disbursement of funds
SECURITY PROJECTS				
Kirigi Assistant Chief's Office	Construction to completion of an Assistant Chief office consisting of 2 rooms @ Kshs.1,200,000 and construction to completion of 2 doors pit latrines with one Chamber to cater for Persons with Disability @ Kshs 300,000	1,500,000	-	Delay in disbursement of funds
Kihumbu Assistant Chief's Office	Construction to completion of an Assistant Chief office consisting of 2 rooms @ Kshs.1,200,000 and construction to completion of 2 doors pit latrines with one Chamber to cater for Persons with Disability @ Kshs 300,000	1,500,000	-	Delay in disbursement of funds
Itabua Chiefs Office	Construction to completion of a		-	Delay in disbursement of

	Chief's office consisting of 2 room @ Kshs.1,200,000 and construction to completion of 2 doors pit latrines, urinal and a ramp with a reservation for Person with disability @ Kshs 300,000	1,500,000		funds
Kithegi Chiefs Office	Construction to completion a Chief's office consisting of 2 rooms @ Kshs.1,200,000 and construction to completion of 2 doors pit latrines with one Chamber to cater for Persons with Disability @ Kshs300,000	1,500,000	-	Delay in disbursement of funds
Gatunduri Police Post	Renovation to Completion of staff houses consisting of 6 No. Single room houses through repair of leaking roofs, repair of floors, fixing doors and windows & Painting	1,500,000	-	Delay in disbursement of funds
Gatunduri Police Post	Construction to completion of 3 No. doors Pit latrines for staffs with a reservation for Person with disability	400,000	-	Delay in disbursement of funds
Deputy County Commissioners Office	Renovation to Completion of DCC's Office Through tiling of 11 rooms & painting	650,000	-	Delay in disbursement of funds
ACC Kangaru Office	Renovation to completion of ACC Kangaru office through tiling of 4 rooms and painting of 4 rooms	300,000	-	Delay in disbursement of funds
Kairuri Assistant Chief Office	Construction of an Assistant Chief Office consisting of 2 rooms to Completion	500,000	-	Delay in disbursement of funds
Kathangariri Assistant County Commissioners Office	Additional Funds for Construction of a 3 roomed office to foundation level	500,000	-	Delay in disbursement of funds
Kairuri Assistant Chief Office	Construction of an Assistant Chief Office consisting of 2 rooms through foundation, walling & Roofing	500,000	-	Delay in disbursement of funds

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

Sub-total		31,361,019	20,389,737	
Oversight Committee expenses				
COC Committee allowances	Payment of committee allowances for 5 COC members	600,000	-	Delay in disbursement of funds
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance for 5 COC Members	270,000	-	Delay in disbursement of funds
Publishing and Printing Services	Payment of Publishing and Printing Services	340,000	-	Delay in disbursement of funds
Advertising, Awareness and Publicity Campaigns	Payment of Advertising, Awareness and Publicity Campaigns	200,000	-	Delay in disbursement of funds
Refined Fuels and Lubricants for Transport	Purchase of Refined Fuels and Lubricants for Transport	100,000	-	Delay in disbursement of funds
Sub-total		1,510,000		
Other Payments				
Rural Electrification & Renewable Energy Corporation (REREC)	Matching Fund to Rural electrification Authority to install electricity transmission lines at Gatumu Village in Kithimu Ward, ACK Muconoke Area in Gaturi South ward, Kimangaru area in Mbeti North Ward, Nguthi Area & Kauguri Area in Nginda Ward and Kanyakiri Area in Ruguru Ngandori Ward	5,000,000	-	
Manyatta NG-CDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Manyatta Constituency Strategic plan for the period between 2023-2027	2,000,000	-	Delay in disbursement of funds
Sub-total		7,000,000		
Funds pending			14,400,000	

Many Constituency

National Government Constituencies Development Fund (NGCDF)

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

approval	1,750,000		
Sub-total	1,750,000	14,400,000	
Acquisition of assets	-	-	
Total	113,384,733	42,370,246	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	2,938,343	–	–	2,938,343
Transport equipment	3,475,910	–	–	3,475,910
Office equipment, furniture and fittings	1,467,807	–	–	1,467,807
ICT Equipment, Software and Other ICT Assets	1,353,680	–	–	1,353,680
Other Machinery and Equipment	700,000	–	–	700,000
Heritage and cultural assets		–	–	
Intangible assets		–	–	
Total	9,935,740	–	–	9,935,740

Many Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
ACK Christ the King Karuriri Primary	EQUITY BANK	019026245564	57	125,847
ACK Gatondo Primary School	EQUITY BANK	0190291035012	-	-
ACK Gatondo Secondary School	FAMILY BANK	07000045065	-	-
ACK Kamviu Day Secondary School	CONSOLIDATED BAK	010041301000320	-	-
ACK Kathangariri Primary School	CO OPERATIVE BANK	01109052745100	-	-
All Saints Kigari Day Secondary School	KCB BANK	11026100062	-	-
All Saints Kigari Primary School	CO OPERATIVE	0190554322112	-	-
CCM Kathuniri primary school	CO OPERATIVE BANK	01141731988900	-	-
D.E.B Kangaru Day Secondary School	NATIONAL BANK	01060221187000	281.27	-
Dallas primary school	FAMILY BANK	075000032207	26,949	1,242,699
DEB Kairuri Mixed Day Secondary	CO OPERATIVE BANK	01109407114700	-	
DEB Kairuri Primary School	KCB BANK	1146894562	-	147,425.50
Embu county mixed day secondary school	EQUITY BANK	0190293860221	-	2,853.50
Embu Police Station	CO OPERATIVE BANK	01141731391800	941	
Embu urban integrated secondary school	CO OPERATIVE BANK	01141408018300	-	2,692,682
Embu Urban Integrated Secondary School	FAMILY BANK	075000027993	4,326	0
Embu urban primary school	FAMILY BANK	075000032949	-	-
Gaciigi Primary School	CO OPERATIVE BANK	01109407154500	389,689.24	2,315,500.24

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

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Gatituri Ap Line	EQUITY BANK	0190199122210	-	-
Gatondo Primary School	EQUITY BANK	0190291035012	369.04	-
Gatunduri Day Secondary School	KCB BANK	1149191856	348	260,621
Gatunduri Primary School	CO OPERATIVE BANK	01100052747600	-	-
Gatwe Primary School	FAMILY BANK	075000028899	-	-
Gicherori Primary School	FAMILY BANK	075000038214	-	-
Gicherori Assistant Chief	FAMILY BANK	075000038022	335,624	276,151
Gituri Primary School	FAMILY BANK	075000028797	-	-
Igumo primary school	EQUITY BANK	0190194371953	39	500,385
Itabua Day Secondary School	CO OPERATIVE BANK	0112005171980	-	-
Itabua Primary School	CO OPERATIVE BANK	01141052190800	-	77,565
Ithangawe Primary School	CO OPERATIVE BANK	01117730424000	-	1,809.50
Iveche Primary School	CO OPERATIVE BANK	01139052000101	-	-
Joseph Allamano Primary School	EQUITY BANK	0190162035334	10,674	10,674.80
Kagumori Primary School	CO OPERATIVE BANK	01117052366900	164	134,609
Kairuri chief's office	CO OPERATIVE BANK	01141923862100	217	70,585
Kambo assistant chief office	FAMILY BANK	075000052843	769	27,451
Kamiu Primary School	KCB BANK	1257957929	-	83,145
Kamviu Primary School	CO OPERATIVE BANK	01117730424000	-	-
Kangaru chief's office	CO OPERATIVE BANK	01141923917700	27	111,326.50

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Kangaru D.O.'s office	FAMILY BANK	075000028823		
Kangaru Girls Secondary School	KCB BANK	1272334244	-	-
Kangaru Primary School	CO OPERATIVE BANK	011117731055300	372	-
Kathangariri Assistant Chief	CO OPERATIVE BANK	01109730541500	-	360
Kathuniri Primary School	CO OPERATIVE BANK	01141731988900	-	-
Kenga Day Secondary School	CO OPERATIVE BANK	01100407337000	262	0
Kenga Primary School	CO OPERATIVE BANK	01141052746600	-	69.5
Kiandundu Primary School	CO OPERATIVE BANK	01117052750401	-	-
Kigari Primary school	CO OPERATIVE BANK	01109408723800	-	-
Kihumbu Primary School	CO OPERATIVE BANK	01109052751800	243	89,703.60
Kiriari Mixed Day Secondary School	CO OPERATIVE BANK	01100051743200	2,015	473,035.80
Kirigi Day Secondary School	CO OPERATIVE BANK	01100051093900	39	0
Kirigi Primary School	CO OPERATIVE BANK	01100052745900	-	129,354
Kithegi Day Secondary School	CO OPERATIVE BANK	01100051722100	-	80,069.47
Kithegi primary school	CO OPERATIVE BANK	01109052750900	-	-
Kithimu Assistant Chief Office	EQUITY BANK	0190281015978	-	-
Kithimu primary school	CO OPERATIVE BANK	01141052747800	172	86,780
Kithunguriri assistant chief	CO OPERATIVE BANK	01109730467500		65
Kithunguriri Primary School	CO OPERATIVE BANK	01109052746300	5	85,975.26
Manyatta Assistant Chief Office	CO OPERATIVE BANK	01109730553300	-	42,970.50

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

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Manyatta Environment Project	FAMILY BANK	075000038589	-	467,612.53
Manyatta Sports	CO OPERATIVE BANK	01109730223300	-	698,775.10
Manyatta T.T.I.	CO OPERATIVE BANK	01141731972200	230	-
Mbukori Primary School	CO OPERATIVE BANK	01109052748601	687	61,430.20
Mbuvori AP Line	FAMILY BANK	075000038058	-	-
Mukangu Day Secondary School	NATIONAL BANK	01224070112000	-	-
Mukangu Primary School	CO OPERATIVE BANK	1109052734400	76	82,836
Municipality chief's office	EQUITY BANK	0190263623404	-	-
Muvandori Primary School	CO OPERATIVE BANK	01100052677600	-	-
Nembure Primary School	CO OPERATIVE BANK	01117052749102	-	51
Nembure Chiefs Office	CO OPERATIVE BANK	01141924014200	24,058	-
Ngerwe assistant chief office	FAMILY BANK	075000038115	-	-
Ngerwe Primary School	FAMILY BANK	075000038570	1,300,618	0
Ngimari primary school	CO OPERATIVE BANK	01120051118100	-	997,120
Njukiri Primary School	CO OPERATIVE	01117052743401	1063	65,783
Nthambo Day Secondary School	FAMILY BANK	075000050125	20	318.8
Nthambo Day Secondary School	NATIONAL BANK	01021068549700	-	-
Rianjagi Assistant Chief Office	CO OPERATIVE BANK	01109731026000	-	-
Rugumu day secondary school	EQUITY BANK	01902625648461	157,012	566,070
Rugumu Primary School	CO OPERATIVE BANK	01139731731600	-	-

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Rukira Day secondary School	CO OPERATIVE BANK	01109052987100	157	670,384
Rukira Primary School	CO OPERATIVE BANK	0141052750300	-	998,975
Rung'ang'a Day Secondary School	CO OPERATIVE BANK	01109408724400	-	63,730
St Alphonse Mixed Secondary School	CO OPERATIVE BANK	1109052734400	-	-
St Benedict Kithimu	CO OPERATIVE BANK	01120052627701	-	-
St Christopher Nembure Secondary	CO OPERATIVE BANK	01141052299700	-	479,095
St Francis Primary School	CO OPERATIVE BANK	01109052749400	-	40,749
St John Chrysostom Secondary School	CO OPERATIVE BANK	01109407114700	7,044	-
St Joseph Ndunda Primary	NATIONAL BANK	01281015247600	1,198,999	2,303,059.90
St Joseph the Worker Kathuniri sec	EQUITY BANK	0190161994000	-	-
St Mathew Kiangima Primary	CO OPERATIVE BANK	0110952744300	-	-
St Pauls Mbuvari Primary School	EQUITY BANK	0190193223262	64,343	66,084
St Peters Kathakwa Secondary	CO OPERATIVE BANK	01139051722903	14,701	0
St. Luke's Day Secondary School – Karurina	CO OPERATIVE BANK	01139051619902	-	-
St. Marks Rutune Primary School	CO OPERATIVE BANK	01100408943100	-	279,636
St. Martha Gatoori day secondary	FAMILY BANK	075000038589	10,539	1,153,511.50
St. Michael Municipality Mixed Day School	EQUITY BANK	0190262845373	1,091	1,992,242
St. Monica Embu Special School	EQUITY BANK	0190280912670	112	1,000,255
Tende Primary School	CO OPERATIVE BANK	01100051174800	-	-
Ack Kirigi Primary School	CO OPERATIVE BANK	01100052745900	54	129,354

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

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Gatoori Primary School	FAMILY BANK	075000051830	8	44,740
Kithungururu Assistant Chief Office	CO-OPERATIVE BANK	01109730467500	2,249,400	2,249,400
Rung'ang'a Primary School	CO-OPERATIVE BANK	01109408724400	0	944,552
	TOTALS		5,803,795	24,425,477

Annex 6: Progress on Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Stale Cheques</p> <p>The statement of assets and liabilities and as disclosed in Note 10 A to the financial statements reflects a balance of Kshs.27,970,246 in respect of cash and cash equivalents. However, review of bank reconciliation reflects stale cheques totalling to Kshs.2,600,000 that had not been reversed in the cash book and therefore misstating the cash book balance as at 30 June, 2022.</p> <p>In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.27,970,246 could not be confirmed.</p>	The stale cheques have been reversed	Resolved	July 2023
2	<p>Unutilized Funds</p> <p>As disclosed in Note 17.3 and Annex 3 to the financial statements is prior year balance of Kshs.64,186,747 in respect of unutilized funds. However, the summary statement of appropriation for the year under review reflects an amount of Kshs.16,362,869 and Kshs.48,388,879 totalling to Kshs.64,751,748 in respect of adjustments relating to unspent funds in the previous year resulting to an</p>	Kshs 565,001 was prior year adjustment relating Kshs 510,000 reversed stale cheque & Kshs 54,961 reversed stale cheque for gratuity	Resolved	<p>July 2023</p> <p>July 2023</p>

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	unreconciled and unexplained variance of Kshs.565,001.			
3.	<p>Unsupported Project Management Committee (PMC) Account Balances</p> <p>As disclosed in Note 17.4 and Annex 5 to the financial statements is a balance of Kshs.24,425,477 in respect of sixty-five (65) PMC account balances for various projects. However, the cash books and bank reconciliation statements were not provided for audit review. Further, nineteen (19) bank accounts with a balance of Kshs.7,766,501 were not supported with bank statements and bank certificates as at 30 June,2022. In the circumstances, the accuracy, completeness and existence of PMC account balance</p> <p>of Kshs.24,425,477 could not be confirmed</p>	PMCs Certificates of balances were provided	Resolved	July 2023
4.	<p>Inaccuracies in the Fund Balance</p> <p>The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects a balance of Kshs.16,362,869 in respect of fund balance brought forward. However, the comparative year reflects a balance of Kshs.16,307,908 resulting to an unexplained variance of Kshs.54,961.</p>	Kshs 54,961 was for a gratuity cheque which has been reversed	Resolved	July 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of fund balance of Kshs.16,362,869 could not be confirmed.			
Other Matter				
1.0	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final expenditure budget of Kshs.201,840,627 against actual on comparable basis expenditure amount of Kshs.159,470,381 resulting to budget under expenditure of Kshs.42,370,246 or 21% of the budget.</p> <p>The under expenditure affected the planned activities and impacted negatively on service delivery to the public.</p>			
Basis For Conclusion				
1	<p>Non-Acknowledgment of Bursary</p> <p>The statement of receipts and payments and as disclosed in note 7 to the Financial Statements reflects an amount of Kshs</p>	The office has been following up on the bursary acknowledgements and has received more	Being Resolved	3 Months

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>65,889,351 in respect of other grants and transfer which includes an amount of Kshs 27,706,350 and Kshs 15,341,224 in respect of bursary to secondary and tertiary institutions respectively totalling to Kshs 43,047,574. However, an amount of Kshs 14,552,181 or 34% of the total bursary disbursed had not been acknowledged by the beneficiary institutions</p> <p>In the circumstances, regularity of the expenditure on bursaries amounting to Kshs 14,552,181 could not be confirmed</p>			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.	<p>Non-Adherence to Bill of Quantities' Specification</p> <p>The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Ksh77,532,000 in respect of transfer to other Government units which includes an amount of Ksh28,500,000 in respect of transfer to primary schools. Included is an expenditure amounting to Ksh2,700,000 for the construction of three (3) classrooms at St. Mark's Rutune Primary School. However, physical verification conducted in the month of March, 2023 revealed that two coats of first quality of black bitumastic paint on keying of the external walls provided in the bills of quantities at a cost of Ksh12,900 was not done. Further, single normal fluorescent tubes of 4ft at a cost of Ksh15,000 were not fixed, instead ordinary bulb holders were used. In addition, 32 gauge of ordinary corrugated roofing sheets was used instead of 30 gauge costed as provided for in the bills of quantities.</p> <p>In the circumstances, value for money in the expenditure of Ksh 2,700,000 could not be confirmed.</p>	The defects on the project has been remedied	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.	<p>Poor Workmanship in the Emergency Projects</p> <p>The statement of receipts and payments as disclosed in Note 7 to the financial statements reflects an amount of Ksh65,889,351 in respect of other grants and transfers which includes an amount of Ksh7,000,000 relating to emergency projects. Included is an amount Ksh500,000 to fourteen (14) Project Management Committee bank accounts each for construction of a four (4) door pit latrine reserved for persons with disability. However, physical verification conducted in March 2023 revealed the following anomalies;</p> <p>-</p> <p>i. Ngimari Primary School – Poor workmanship as exterior doors were loose and not of standard size.</p> <p>ii. Kairuri Chief's Office – The toilet was a three (3) door and not four (4) door. Further branding done did not indicate the financial year the project was executed.</p> <p>iii. Kairuri Primary School – Poor workmanship was evidenced. The Paint which had been applied was</p>	<p>The defects on the Emergency Projects has been remedied</p>	<p>Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>peeling off and no provision had been done for persons with disability.</p> <p>iv. Kagumori Primary School – This project was branded as a 2020/2021 project and not a 2021/2022 project. Further, no provision had been made for persons with disability.</p> <p>v. In the circumstances, value for money for emergency projects amounting to Ksh2,000,000 could not be confirmed.</p>			

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5	<p>Irregular supply of Water Tank, Installation of Gutters and Construction of Water Tank Bases</p> <p>The statement of receipts and payments and as disclosed in Note 7 to the financial statement reflects an amount of Ksh65,889,351 in respect of other grant and transfers which includes Ksh2,741,777 in respect of environmental activities. During the year under review, the Fund contracted a contractor to supply 10,000 litres water tank, installation of gutters and construction of water tank bases to eleven (11) selected schools in the constituency. However, physical verification conducted in the month of March, 2023 revealed the following anomalies; -</p> <ul style="list-style-type: none"> i. Rung'ang'a Primary School – No water tank was supplied and fitted. Further, no gutters and water bases were constructed. ii. Kathuniri Primary School – The tank though supplied to the school, was not in use and the 140mm plastic gutters of 20 m long as indicated in the bill of quantities had not been fitted. iii. Kithunguriri Primary school – the tank though supplied to the school was used as a reservoir tank and the 140 mm plastic gutters of 20 m long as indicated in the Bill of Quantities had not been fitted. Although the contractor had been paid in full, no explanations were provided on the inconsistencies. In the circumstances, value for money for the supply 10,000 litres water tank, installation of gutters and construction of water tank bases amounting to Ksh2,741,777 expenditure could not be confirmed. 	The Defects on environment projects has been remedied	Resolved	

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



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Name MARY KASINA
Fund Account Manager.