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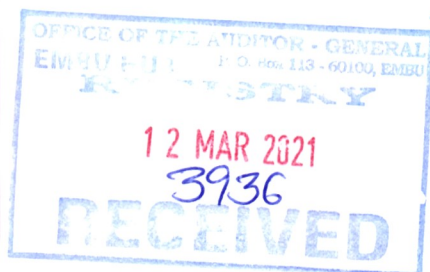
	
THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE:	23 FEB 2022 DAY: Wed
TABLED BY:	The majority Whip Hon E Wangwe, mp.
OF THE TABLE:	Benson Inzefu.

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	12
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	15
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF</i> - MANYATTA CONSTITUENCY	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2020	17
VIII.STATEMENT OF ASSETS AND LIABILITIES AS AT 30 th JUNE 2020	18
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 th JUNE 2020	19
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	20
XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 TH JUNE 2020	21
XII.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 TH JUNE 2020	22
XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	23
XIV.SIGNIFICANT ACCOUNTING POLICIES	36
XV. NOTES TO THE FINANCIAL STATEMENTS	40
XVI. ANNEXURES.....	50
XVII.PROGRESS ON FOLLOW UP ON AUDITORS RECOMMENDATIONS.....	58

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Mary Kabuga
2.	Sub-County Accountant	Peter Wachira
3.	Chairman NGCDFC	Evans Mbogo
4.	Member NGCDFC	Beatrice Kariuki

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MANYATTA Constituency Headquarters

P.O. Box 1991-60100
Opposite Regional Commissioner's Offices
Along Embu_ Meru Highway
Embu

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

(f) NGCDF MANYATTA Constituency Contacts

Telephone: (254) 723 124 525
E-mail: ngcdfmanyatta@ngcdf.go.ke
Website: www.ngcdfmanyattago.ke

(g) NGCDF MANYATTA Constituency Bankers

1. Cooperative Bank
A/C No.01120051118100
Embu

(h) Independent Auditors

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

(i) Principal Legal Adviser

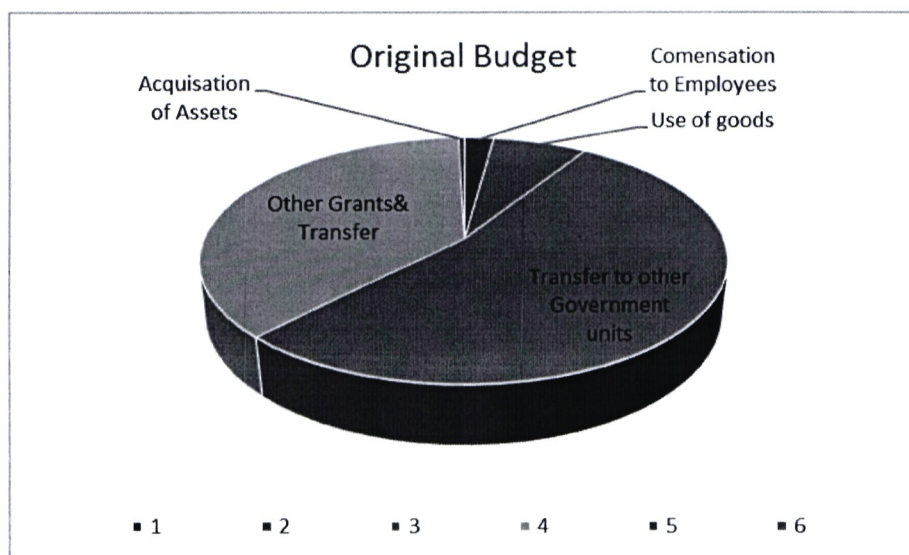
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

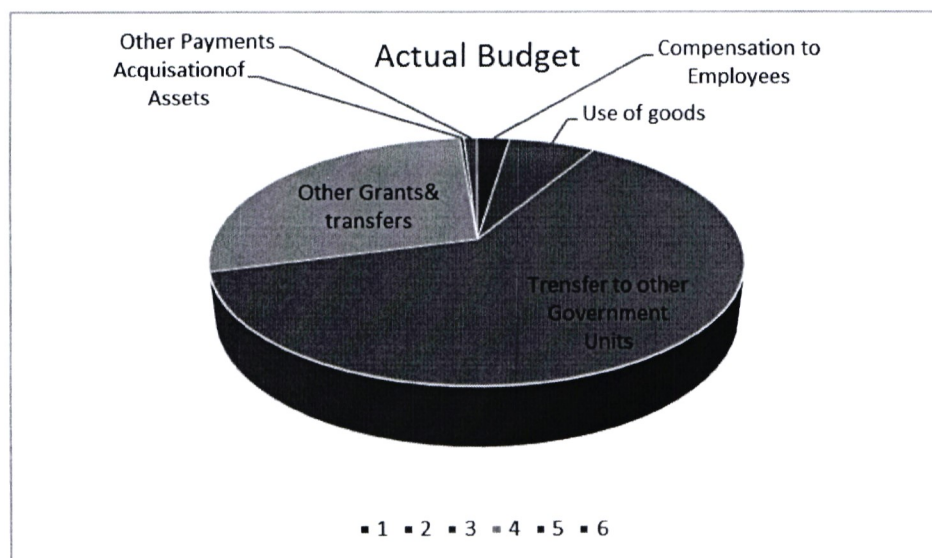
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the financial year 2019/2020, Manyatta NG-CDF was allocated Kshs 137,367,724 out of which Kshs 68,000,000 have been received and a balance of Kshs 69,367,724 yet to be disbursed from the Board. In the course of the year Kshs 128,189,152 have been disbursed to PMC and utilized. This amount includes Kshs 55,040,876 which was fund for previous financial year.

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



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



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

Key Achievements for Manyatta NG-CDF

A big milestone has been achieved by NG-CDF Manyatta in Education sector where the standard of learning institutions has greatly been expanded and improved. This has been achieved through construction of new extra Classrooms, Laboratories, Dining halls and Administration blocks. This has ensured 100% transition of students from Primary to Secondary and also enhanced performance among various schools.

Disbursement of bursary fund to the needy and deserving cases has also enhanced a entry in secondary schools and retention of students in schools therefore improving their performance.

There is also increased security and social order as a result of Increasing the number of Police posts, Ap Lines, Chiefs and Assistant Chief Offices in the constituency.

Challenges

Operations have however been halted by COVID_19 pandemic causing uncertainty and delay in implementation of projects due to closure of learning institutions.

Delay in disbursement of funds from the Board has also caused some projects to stall.

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

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

Muvandori Secondary-Dining Hall



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

Majengo AP Line- Administration Block



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

Gatunduri Primary- 7 Classrooms



Sign 

CHAIRMAN NGCDF COMMITTEE

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-MANYATTA Constituency's 2018-2022 plan are to:

- Improve Security in the Constituency through construction of AP Lines, Chief & Assistant Chief offices and refurbishment of existing ones.
- Improve Learning through Construction of new Classrooms in various schools
- Improve standards of learning through construction of 10 Dining Halls in various institutions
- Improve academic performance in schools through construction and equipping of laboratories in various schools
- Ensure smooth learning in schools through refurbishment of dilapidated classrooms in primary schools
- Motivate students to perform and enhance competition through purchase of buses to the best performing schools as a learning resource

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve learning environment by enhancing/ Improving education facilities.	Increased enrolment in Secondary schools, Improved learning environment in primary schools	Number of Classrooms constructed, Laboratories, Dining Halls, Toilets, Administration block	-I the Financial Year 2018/2019 and 2019/2020 NG-CDF manyatta has initiated 40 New classrooms and completed 25 of them; 10 dining halls have been started where 3 are complete, 3 Administration block where 2 are complete 8 laboratories where 2 are

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

				complete, 16 schools have also benefitted with exhaustible pit latrine
Education	To sponsor more students through the bursary fund for entry, retention and completion of secondary and tertiary education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of students awarded bursary	3,000 students In secondary school were issued with bursary, 2000 in Colleges and Universities.
Security	To construct security facilities in the constituency which includes Police station, AP line, Chiefs offices, Assistant Chief Offices	Increased security and enhanced social order in the constituency	Police stations constructed, Ap Lines, Chief and Assistant Chief Offices	NG-CDF has completed 1 police station while the other one is 80% complete, 1 assistant chief office and renovated both county and deputy County Commissioner's office in the year 2018/2019-2019-2020
Environment	To harvest water and ensure availability of clean water in the institutions	Availability of clean and safe water in the institutions	Tanks and gutters installed in schools	NG-CDF Anticipate to supply 10 more tanks together with water harvesting goods
Sports	To engage the youths through sports such as football and volleyball	Reduced idleness, drug abuse and crimes among the youth by engaging them in sports activities	Tournaments held and sports uniform issued to various teams	27 football and volleyball teams will be facilitated to organize tournaments and be issued with uniforms.
Disaster Management	To mitigate fire and vandalism/theft risks in the constituency	Reduced fire risks, theft risks in the NG-CDF office	Firefighting equipment's and security gadgets fitted	The office has been installed with firefighting equipment, CCTV and grills to enhance security

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – MANYATTA Constituency 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

Our communities, state, nation, and world face increasingly complex challenges that impact our environment, our economy, and our society. Successful sustainability pursues balanced, ethical solutions that are economically viable, environmentally sound, and socially just so that current and future generations may thrive.

Manyatta NGCDF continuously strives to spur development which meet the need of the present without compromising the ability of future by operating holistically balancing economic, environmental and social issues so as to achieve a better and a more sustainable future for all through;

- i) Development of a 5years strategic plan that serves as a blue print of the Manyatta we want.
 - Vision-** To be a refence constituency for social economic development where all constituents enjoy a decent living.
 - Mission;** To serve the community with utmost dedication and selflessness
 - To promote culture of efficiency and transparency
 - To ensure stakeholders are involved at all levels of project development cycle
 - Core Values**
 - Integrity
 - Transparency and Accountability
 - Equity
 - Efficiency and Effectiveness
 - Teamwork
- ii) Ensuring and encouraging PMCs to conduct Environmental impact assessment before initiating any project to ensure that projects do not affect the environment negatively.
- iii) Using of ecofriendly technology such as funding exhaustible pit latrines to avoid wastage of land
- iv) Ensuring adequate involvement of all relevant stakeholders in project identification, implementation, evaluation decision making to ensure ownership and sustainability of the projects after completion.
- v) Incorporating youths during the formation of project management committee to ensure digital innovations and project continuity even after the elderly retire.

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

2. Environmental performance

Manyatta NG-CDF has strived to adhere to existing environment policies geared towards environmental conservation through;

- i) Developing and implementing environmental action plan
- ii) Ensuring that Environmental Impact Assessment is conducted prior to starting any project
- iii) Initiation of water conservation projects where institutions are supplied with water tanks and water harvesting goods installed.
- iv) The organization also is encouraging institution to embrace use of energy saving Jikos, Biogas so as to discourage cutting down of trees for firewood
- v) Sensitization of the community on importance of Conservation and use of eco- friendly toilets

3. Employees Welfare

Manyatta NG-CDF strives to provide staffs with good work life at the workplace through;

i) Competitive Recruitment

When a vacant arises, advertisement is done openly and widely to attract the most competent candidates.

Vetting and Selections process is communicated to the applicants and interested parties to ensure transparency

ii) Competitive Remuneration

The employees are remunerated competitively according to each staff job group. The staffs are also given allowances such as over time, M&E Allowances and subsistence when necessary

iii) Training

The office conducts capacity building of different areas of study depending on the job description of each and every staff.

iv) Leave

Each year, every staff member is entitled for an annual leave of 30 days where they are also given a leave allowance.

4. Market Place Practices

NG-CDF Manyatta ensures market practices through;

- i) Conducting market surveys to ensure goods procured are not underpriced or over-priced.
- ii) Prequalification/ Registration of suitable and qualified suppliers to ensure quality goods and services
- iii) Adherence to Public Procurement and disposal Act, 2015
- iv) Contract management to avoid unnecessary variations
- v) Fair distribution of contacts to avoid bias and over burdening one supplier
- vi) Giving preference to the local suppliers of goods and services
- vii) Ensuring Tax compliance
- viii) Submission of withholding and VAT on time

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

5. Community Engagement

The constituency appreciates that the constituents are one of the greatest stakeholders and hence works collaboratively ensuring that the community feel that they are able to contribute meaningfully through;

- i) Engaging the community to be part of the PMC of various projects
- ii) Conducting public participation across the constituency during projects identification so that the community can own, implement and sustain the projects once completed.
- iii) Receiving, handling and resolving complaints within the stipulated time
- iv) Sensitizing the Community on various cross cutting issues such as HIV& AIDS, Corruption Eradication, Drugs & Alcohol abuse, Gender and Disability mainstreaming.
- v) Conducting sports tournaments and peace building initiatives

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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-MANNYATTA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

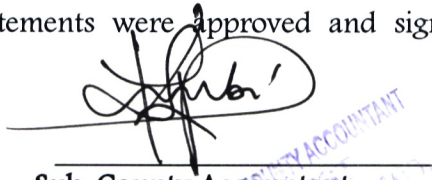
The Accounting Officer in charge of the NGCDF-MANYATTA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

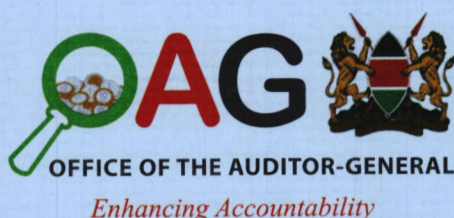
The NGCDF-MANYATTA Constituency financial statements were approved and signed by the Accounting Officer on 30/8 2020.


Fund Account Manager
Name:


Sub-County Accountant
Name:
ICPAK Member Number: 20417

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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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, 2020

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 17 to 59, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Manyatta Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Unsupported Expenditure

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.34,316,226 in respect to other grants and other payments which includes Kshs.17,300,000 in respect to security projects which further includes Kshs.15,000,000 for construction of Embu Police Station. The tender was awarded at a contract sum of Kshs.14,997,988 for a contract period of twenty-four (24) weeks from 13 November, 2019 to 29 April, 2020.

According to certificate number 1 and 2 of 16 December, 2019 and 26 February, 2020, the contractor had been paid Kshs.6,954,410 and Kshs.6,447,824 respectively, both

totalling to Kshs.13,402,234 and the retention money of Kshs.1,340,223 refunded on 12 October, 2020.

Physical verification carried out in March, 2021 which was approximately forty-two (42) weeks after the contract completion date revealed that the project had not been completed though the contractor was on site.

Further, materials worth Kshs.871,350 as per the bill of quantities were substituted with materials of unknown value. It was explained that the Kshs.871,350 was compensated by extra works relating to concrete slabs instead of iron sheet roof on four (4) cells and enhanced work at the reception both of unknown value. However, no approval for this variation was availed for audit review.

In addition, details of how the provisional sums as per the Bill of Quantities (BQ) of Kshs.1,375,000 was expended, were not provided.

In the circumstances, the validity of the expenditure of Kshs.2,246,350 could not be confirmed and the value for money in the implementation of the project has not been achieved.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.197,752,158 and Kshs.128,384,434 respectively resulting to an under-funding of Kshs.69,367,724 or 35% of the budget. Further, out of the Kshs.128,384,434 received in the year, Kshs.123,189,152 was spent in the year resulting to an under absorption of Kshs.5,195,282 or 4%. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Unutilized Project - Gatituri Administration Police (AP) Line

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.34,316,226 in respect to other grants and other payments which includes

Kshs.17,300,000 in respect to security projects which further includes Kshs.500,000 in respect to construction of four (4) door pit latrines at Gatituri AP Line. The project which started in financial year 2015/16 has so far been allocated a total of Kshs.1,700,000.

However, physical verification carried out in December, 2020 revealed that the project was complete but had not been put into the intended use.

In the circumstances, the value for money for the expenditure of Kshs.1,700,000 has not been achieved.

3.0 Project Implementation Status

The project implementation status report as at 30 June, 2020 availed for audit indicated that sixty (60) projects worth Kshs.123,050,241 were budgeted to be implemented during the year under review. However, ten (10) projects worth Kshs.8,700,000 were completed, twenty-three (23) projects worth Kshs.49,698,241 were ongoing while twenty-seven (27) projects worth Kshs.64,652,000 had not been started.

Further, the summary statement of appropriation: development indicates that Kshs.113,298,682 out of Kshs.177,443,483 allocated for implementation of projects was released by the Board leaving a balance of Kshs.64,144,801 as at 30 June, 2020 and this may have affected implementation of budgeted projects.

Consequently, Manyatta constituents did not get expected services totaling to Kshs.114,350,241 due to ongoing projects and those that were not started all.

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 matter described in the Basis for 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

Delayed Project Completion

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.77,060,000 in respect to transfers to other government entities which includes Kshs.48,660,000 in respect to transfers to secondary schools which further includes Kshs.6,400,000 disbursed to three (3) secondary schools for various projects. These projects started in financial year 2013/2014 and cumulatively have received Kshs.11,600,000 from the financial year 2013/14 to 2015/16. Physical verification carried out in December, 2020 revealed that the projects were incomplete more than three (3)

years since they were started contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which requires that projects be allocated adequate funds and should be completed within three years.

In the circumstances, the value for money in the implementation of these projects has not been achieved. In addition, the Fund was in breach of the law.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

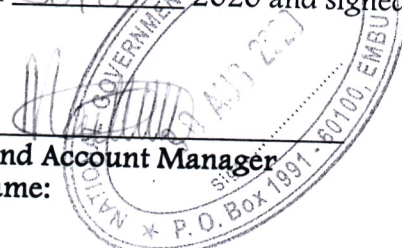
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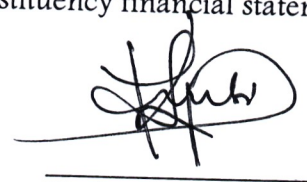
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MANYATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,040,875	108,406,897
Proceeds from Sale of Assets	2	—	—
Other Receipts	3	—	88,000
TOTAL RECEIPTS		123,040,875	108,494,897
PAYMENTS			
Compensation of employees	4	2,875,357	2,673,298
Use of goods and services	5	7,015,113	6,217,617
Transfers to Other Government Units	6	77,060,000	34,298,275
Other grants and transfers	7	34,316,226	67,696,479
Acquisition of Assets	8	753,200	59,500
Other Payments	9	1,169,256	680,000
TOTAL PAYMENTS		123,189,152	111,625,169
SURPLUS/(DEFICIT)		(148,277)	(3,130,272)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANYATTA Constituency financial statements were approved on 30/8/2020 and signed by:


Fund Account Manager
Name:


National Sub-County Accountant
Name:
ICPAK Member Number: 20417

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

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2020

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,195,282	5,343,559
Cash Balances (cash at hand)	10B	—	
Total Cash and Cash Equivalents			5,343,559
Accounts Receivable			
Outstanding Imprests	11	—	
TOTAL FINANCIAL ASSETS		5,195,282	5,343,559
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	—	
Deposits (Gratuity)	12B	—	
TOTAL FINANCIAL LIABILITIES		—	
NET FINANCIAL ASSETS		5,195,282	5,343,559
REPRESENTED BY			
Fund balance b/fwd	13	5,343,559	8,472,532
Prior year adjustments	14	—	1299
Surplus/Deficit for the year		(148,277)	(3,130,272)
NET FINANCIAL POSITION		5,195,282	5,343,559

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANYATA Constituency financial statements were approved on 30/12/2020 and signed by:

Fund Account Manager
 Name:



National Sub-County Accountant
 Name:
 ICPAK Member Number: 20417

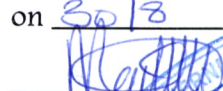
Handwritten signature of the National Sub-County Accountant.

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

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,875	108,406,897
Other Receipts	3	—	88,000
Total receipts		123,040,875	108,494,897
Payments for operating expenses			
Compensation of Employees	4	2,875,357	2,673,298
Use of goods and services	5	7,015,113	6,217,617
Transfers to Other Government Units	6	77,060,000	34,298,275
Other grants and transfers	7	34,316,226	67,696,479
Other Payments	9	1,169,256	680,000
Total payments		122,435,952	111,565,669
Total Receipts Less Total Payments		604,923	(3,070,772)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	—	—
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	—	—
Prior year adjustments	14	—	1,299
Net cash flow from operating activities		604,923	(3,069,473)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	—	—
Acquisition of Assets	8	(753,200)	59,500
Net cash flows from Investing Activities		(753,200)	59,500
NET INCREASE IN CASH AND CASH EQUIVALENT		(148,277)	(3,128,973)
Cash and cash equivalent at BEGINNING of the year	13	5,343,559	8,472,532
Cash and cash equivalent at END of the year		<u>5,195,282</u>	<u>5,343,559</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MANYATTA Constituency financial statements were approved on 30/8 2020 and signed by:


Fund Account Manager
Name:


National Sub-County Accountant
Name:
ICPAK Member Number: 20417

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANYATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	60,384,434	197,752,158	128,384,434	69,367,724	65%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	137,367,724	60,384,434	197,752,158	128,384,434	69,367,724	65%
PAYMENTS						
Compensation of Employees	2,900,000	1,500,000	4,400,000	2,875,357	1,524,643	65%
Use of goods and services	9,421,483	6,487,192	15,908,675	7,015,113	8,893,562	44%
Transfers to Other Government Units	73,100,000	33,560,000	106,660,000	77,060,000	29,600,000	72%
Other grants and transfers	51,296,241	17,267,986	68,564,227	34,316,226	34,248,001	50%
Acquisition of Assets	650,000	400,000	1,050,000	753,200	296,800	72%
Other Payments		1,169,256	1,169,256	1,169,256	0	100%
TOTAL	137,367,724	60,384,434	197,752,158	123,189,152	74,563,006	62%

(a) Underutilization of funds in all project sectors was as a result of delay in the release of funds from the Board.

The NGCDF-MANYATTA Constituency financial statements were approved on 30/8 2020 and signed by:



Fund Account Manager

Name:

Sub-County Accountant

Name:

ICPAK Member Number: 20417

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

XI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	125,004,630	52,397,241	177,401,871	118,493,964	58,907,907	65%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	125,004,630	52,397,241	177,401,871	118,493,964	58,907,907	65%
PAYMENTS						
Transfers to Other Government Units	73,100,000	33,560,000	106,660,000	77,060,000	29,600,000	72%
Other grants and transfers	51,296,241	17,267,986	68,564,227	34,316,226	34,248,001	50%
Acquisition of Assets	650,000	400,000	1,050,000	753,200	296,800	72%
Other Payments		1,169,256	1,169,256	1,169,256	0	100%
TOTAL	125,046,241	52,397,242	177,443,483	113,298,682	64,144,801	62%

The NGCDF-MANYATTA Constituency financial statements were approved on 30/6 2020 and signed by:



Sub-County Accountant

Name:

ICPAK Member Number: 20417



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

XII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	12,363,094	7,987,193	20,350,287	9,890,470	10,459,817	65%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	12,363,094	7,987,193	20,350,287	9,890,470	9,890,470	65%
PAYMENTS						
Compensation of Employees	2,900,000	1,500,000	4,400,000	2,875,357	1,524,643	65%
Use of goods and services	9,421,483	6,487,192	15,908,675	7,015,113	8,893,562	44%
TOTAL	12,321,483	7,987,192	20,308,675	9,890,470	10,418,205	

The NGCDF-MANYATTA Constituency financial statements were approved on 30/8 2020 and signed by:


Fund Account Manager
 Name: _____


Sub-County Accountant
 Name: _____
 ICPAK Member Number: 20417

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

XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,500,000	1,150,000	3,650,000	2,619,437	1,030,563
1.2 Committee allowances	2,500,000	2,600,000	5,100,000	1,517,000	3,583,000
1.3 Use of goods and services	2,800,000	2,365,967	5,165,967	2,361,763	2,804,204
1.4 NHIF	200,000	250,000	450,000	60,400	389,600
1.5 NSSF	200,000	100,000	300,000	155,520	144,480
2.0 Monitoring and evaluation					
2.1 Capacity building	1,300,000	0	1,300,000	506,250.00	793,750
2.2 Committee allowances	2,000,000	1,021,226	3,021,226	2,287,100	734,126

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANYATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

2.3 Use of goods and services	819,483	500,000	1,319,483	383,000	936,483
3.1 Emergency-Primary Schools:					
3.1.2 Gatwe primary schools	50,000	50,000	100,000	50,000	50,000
3.1.3 St.Marks primary school Rutune	50,000	50,000	100,000	50,000	50,000
3.1.4 ACK Karuriri primary school	500,000	0	500,000	500,000	0
3.1.5 Itabua Primary school	350,000	0	350,000	350,000	0
3.1.6 Gatunduri primary school	2,800,000	0	2,800,000	2,800,000	0
3.1.7 St.Joseph Allamano primary school	1,948,241	50,000	1,998,241	2,048,241	-50,000
3.1.8 Ithangawe primary school	1,500,000	0	1,500,000	1,500,000	0
4.0 Bursary and Social Security					
4.2 Secondary Schools	16,002,000	0	16,002,000	0	16,002,000

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

4.3 Tertiary Institutions	12,000,000	0	12,000,000	0	12,000,000
4.5 Social Security	1,998,000	0	1,998,000	0	1,998,000
5.0 Sports					
sports	2,700,000		2,700,000	2,700,000	0
sports		2,158,993	2,158,993	2,158,993	0
6.0 Environment					
6.1St benedicts Karau Day Secondary school	250,000	0	250,000	250,000	0
6.2 Rugumu Day Secondary school	250,000	0	250,000	250,000	0
6.3 Kiriari day Secondary school	250,000	0	250,000	250,000	0
6.4 Nthambo Day Secondary school	250,000	0	250,000	250,000	0
6.5 Urban Day secondary School	250,000	0	250,000	250,000	0
6.6 Kithimu Primary School	250,000	0	250,000	250,000	0
6.7 Kamviu Primary School	250,000	0	250,000	250,000	0
6.8 Nembure Primary school	250,000	0	250,000	250,000	0

Reports and Financial Statements

For the year ended June 30, 2020

6.9 Manyatta Technical Training Institute	700,000	0	700,00	700,000	0
6.10 Kenga Primary	0	250,000	250,000	250,000	0
6.11 Ithangawe primary school	0	250,000	250,000	250,000	0
6.12 Gatituri primary school	0	250,000	250,000	250,000	0
6.13 St. Michael Day Secondary School	0	250,000	250,000	250,000	0
6.14 Kigari Primary School	0	250,000	250,000	250,000	0
6.15 St. Joseph Mtetu Day secondary School	0	250,000	250,000	250,000	0
6.16 St. Alphonse Day Secondary school	0	250,000	250,000	250,000	0
6.17 St. Peter Kathakwa Day secondary school	0	250,000	250,000	250,000	0
6.18 Ru'nga'nga Primary School	0	158,992	158,992	158,992	0

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

7.0 secondary Schools Projects							
7.1 kiriari day secondary school	3,700,000	0	3,700,000	700,000	3,000,000		
7.2 Deb kairuri day secondary school	3,700,000	0	3,700,000	1,300,000	2,400,000		
7.3 Itabua day secondary	3,000,000	700,000	3,700,000	700,000	3,000,000		
7.4 St marys mukangu day secondary school	2,000,000	1,700,000	3,700,000	1,700,000	2,000,000		
7.5 All Saints kigari day secondary school	3,000,000	2,000,000	5,000,000	3,000,000	2,000,000		
7.6 St lukes day secondary school karurina	400,000	0	400,000.00	0	400,000		
7.7 Rung'ang'a day secondary school	700,000	0	700,000	0	700,000		
7.8 St joseph m'tetu day secondary school	500,000	0	500,000	500,000	0		

Reports and Financial Statements

For the year ended June 30, 2020

7.9 Embu Urban day secondary school	500,000	0	500,000	500,000	0
7.10 Itabua day secondary school	500,000	5,000,000	5,500,000	3,000,000	2,500,000
7.11 St.Peter's Kagumori day secondary school	500,000	0	500,000	500,000	0
7.12 St michael day secondary	1,000,000	200,000	1,200,000	200,000	1,000,000
7.13 St.Peter's Kathakwa day secondary	3,000,000	0	3,000,000	1,000,000	2,000,000
7.14 Rugumu day secondary	3,000,000	0	3,000,000	0	3,000,000
7.15 Urban day secondary	3,000,000	0	3,000,000	0	3,000,000
7.16 Kenga day secondary	3,000,000	0	3,000,000	1,000,000	2,000,000
7.17 All Saints Kigari day secondary school	3,000,000	0	3,000,000	3,000,000	0
7.18 Muvandori day secondary	6,800,000	1,700,000	8,500,000	1,700,000	6,800,000
7.19 All Saints Kigari day secondary	6,800,000	0	6,800,000	2,000,000	4,800,000

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

7.20 Nthambo day sec school	500,000	0	500,000	0	500,000
7.21 DEB Kangaru sec School	0	2,000,000	2,000,000	2,000,000	0.00
7.23 St Alphonse day secondary school	0	1,000,000	1,000,000	1,000,000	0
7.24 St Joseph the worker Kathuniri	0	1,000,000	1,000,000	1,000,000	0
7.25 Gatondo day secondary school	0	900,000	900,000	900,000	0
7.26 Kithegi day secondary school	0	2,000,000	2,000,000	2,000,000	0
7.27 Gatunduri day secondary school	0	360,000	360,000	360,000	0
7.28 St.Christopher day secondary school	0	1,000,000	1,000,000	1,000,000	0
7.29 St.Benedict day secondary school	0	5,000,000	5,000,000	0	5,000,000
7.30 Kangaru Boys	0	1,000,000	1,000,000	1,000,000	0
7.31 Kangaru Girl's	0	1,000,000	1,000,000	1,000,000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANYATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

7.32 St Theresas Kithimu secondary school	0	0	0	0	200,000	-200,000
7.33 Embu municipality Secondary school	0	0	0	0	200,000	-200,000
7.34 Itabua mixed day secondary school	0	0	0	0	500,000	-500,000
7.35 Kiriari mixed day secondary school	0	0	0	0	3,000,000	-3,000,000
7.36 DEB mixed Kairuri secondary school	0	0	0	0	2,400,000	-2,400,000
7.36 County Secondary School	0	0	0	0	500,000	-500,000
7.37 Isuzu East Africa	0	0	0	0	8,344,827	-8,344,827
7.38 CDT	0	0	0	0	455,173	-455,173
7.39 CDT	0	0	0	0	35,088	-35,088
7.40 Isuzu East Africa	0	0	0	0	1,964,912	-1,964,912

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

8.0 primary Schools Projects (List all the Projects)							
8.1 Dallas Primary school	2,000,000	0	2,000,000	0			2,000,000
8.2 St Joseph Ndunda Primary Schools	1,800,000	0	1,800,000	0			1,800,000
8.3 Gatondo primary school	1,500,000	0	1,500,000	1,500,000			0
8.4 Kithimu Primary School	300,000	0	300,000	0			300,000
8.5Nembure Primary School	500,000	0	500,000	500,000			0
8.6 Karurina/ Kihumbu Primary School	500,000	0	500,000	500,000			0
8.7 Ithangawe Primary School	500,000	0	500,000	500,000			0
8.8 Nica Tende Primary School	500,000	0	500,000	500,000			0
8.9 Kithegi Primary School	500,000	0	500,000	500,000			0
8.10 Gicerori Primary School	500,000	0	500,000	500,000			0
8.11 Kibugu Primary School	500,000	0	500,000	500,000			0
8.12ACK Kathangariri Primary School	500,000	0	500,000	500,000			0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANYATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

8.13 Kiangima Primary School	500,000		0	500,000	500,000	0
8.1 4 DEB Kiandundu Primary School	1,000,000		0	1,000,000	1,000,000	0
8.15 Rugumu Primary School	500,000		0	500,000	500,000	0
8.16 St mark's Rutune Primary School	700,000		0	700,000	0	700,000
8.17 Keria Primary school	700,000		0	700,000	700,000	0
8.18 Kigari Primary School	1,500,000		0	1,500,000	1,500,000	0
8.19 DEB Kangaru Primary School	1,500,000		0	1,500,000	1,500,000	0
8.20 Mukangu Primary School	1,500,000		0	1,500,000	1,500,000	0
8.21 Rugumu Primary School	1,500,000		0	1,500,000	1,500,000	0
8.22 Kiandundu Primary School	1,500,000		0	1,500,000	1,500,000	0
8.23 DEB Kairuri Primary School	1,000,000		0	1,000,000	1,000,000	0
8.24 Kamviu Primary School	1,000,000		0	1,000,000	1,000,000	0
8.25 Kihumbu Karurina Primary school	1,000,000		0	1,000,000	1,000,000	0

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

8.26 Kimangaru Primary School	1,000,000	0	1,000,000	1,000,000	0
8.27 Gaciigi primary school	0	900,000	900,000	900,000	0
8.28 Iveche primary school	0	1,000,000	1,000,000	1,000,000	0
8.29 St.andrews primary school	0	1,400,000	1,400,000	1,400,000	0
8.30 Mbukori primary school	0	2,900,000	2,900,000	2,900,000	0
8.31 ACK Christ the king primary school	0	0	0	500,000	-500,000
8.32 Kithunguriri primary school	0	0	0	1,200,000	-1,200,000

Reports and Financial Statements

For the year ended June 30, 2020

3.1.8 Primary Schools's Desks-Ngerwe Primary, Kithunguriri, Gaciigi Primary, Tende Primary, Kimangaru Primary, Kiangoci Primary, Dallas Primary, Gatunduri Primary, Kithimu Primary	800,000	800,000	800,000	800,000	0
10.0 Security Projects					
10.2 Embu police station	3,000,000	0	3,000,000	12,000,000	-9,000,000
10.3 Manyatta Assistant Chief Office	500,000	0	500,000	0	500,000
10.4 Ngerwe Assistant Chief Office	1,000,000	0	1,000,000	0	1,000,000
10.5 Rukira Assistant Chief Office	1,000,000	0	1,000,000	1,000,000	0

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

10.6 Kithungururu Assistant Chief Office	1,000,000	0	1,000,000		1,000,000
10.7 Gicherori Assistant Chief's office	1,000,000	0	1,000,000		1,000,000
10.8 Gatituri Assistant Chief Office	700,000	0	700,000		700,000
10.9 Gatituri police post	500,000	0	500,000	500,000	0
10.10 County commissioners office	0	800,000	800,000	800,000	0
10.11 Embu Police Station	0	12,000,000	12,000,000	3,000,000	9,000,000
11.0 Acquisition of assets					
12.2 NG-CDF OFFICE	650,000	0	650,000	0	650,000
12.3 office equipments-camera	0	400,000	400,000	753,200	-353,200
12.0 Others					
12.2 Innovation Hub	0	1,169,256	1,169,256	1,169,256	0
Total	137,367,724.00	60,384,434	197,752,158	123,189,152	74,563,006

XIV. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

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

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

XV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO B005116	1		54,406,897
AIE NO B030197	2		10,000,000
AIE NO B030497	3		12,000,000
AIE NO B086444	1		8,000,000
AIE NO. A724472	2		11,000,000
AIE NO BO42798	3		13,000,000
AIE NO B041090	1	55,040,875	
AIE NO B041251	2	4,000,000	
AIE NO B047609	3	20,000,000	
AIE NO B047970	4	6,000,000	
AIE NO B09608	5	9,000,000	
AIE NO B049372	6	14,000,000	
AIE NO B104396	7	15,000,000	
TOTAL		123,040,875	108,406,897

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	—	
Receipts from the Sale of Vehicles and Transport Equipment	—	
Receipts from sale of office and general equipment	—	
Receipts from the Sale Plant Machinery and Equipment	—	—
Total	—	—

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	–	
Rents		
Receipts from Sale of tender documents		88,000
Other Receipts Not Classified Elsewhere		
Total	–	88,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,125,629	2,050,843
Basic wages of casual labour		
Personal allowances paid as part of salary	60,400	
House allowance		
Transport allowance		
Leave allowance	40,000	
Pension and other social security contributions (Gratuity)	493,808	466,935
Employer Contributions Compulsory national social security schemes	155,520	155,520
Total	2,875,357	2,673,298

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	3,995,800	3,331,000
Utilities, supplies and services	142,000	243,875
Communication, supplies and services	303,000	538,000
Domestic travel and subsistence	329,250	635,200
Printing, advertising and information supplies & services	68,400	66,120
Rentals of produced assets	-	-
Training expenses	506,250	336,000
Hospitality supplies and services	-	-
Insurance costs	100,490	-
Bank Service Commission	58,130	-
Office and general supplies and services	763,520	432,949
Other operating expenses	-	48,525
Routine maintenance – vehicles and other transport equipment	348,273	285,948
Fuel/Oil/Lubricants	400,000	300,000
Total	7,015,113	6,217,617

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools	28,400,000	3,900,000
Transfers to secondary schools	48,660,000	29,616,275
Transfers to tertiary institutions		782,000
Transfers to health institutions		
TOTAL	77,060,000	34,298,275

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools	-	39,655,700
Bursary – tertiary institutions	-	12,324,200
Bursary – special schools	-	-
Mock & CAT	-	-
Security projects	17,300,000	9,450,000
Sports projects	4,858,992	-
Environment projects	4,858,993	77,586
Emergency projects	7,298,241	6,188,993
Total	34,316,226	67,696,479

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings		-
Refurbishment of Buildings		-
Purchase of Vehicles and Other Transport Equipment		-
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and General Equipment	753,200	59,500
Purchase of ICT Equipment, Software and Other ICT Assets		-
Purchase of Specialised Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Acquisition of Land		-
Acquisition of Intangible Assets		-
Total	753,200	59,500

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	680,000
ICT Hub	1,169,256	-
TIVET		-
	1,169,256	680,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Cooperative bank Account No. 01120051118100</i>	5,195,282	5,343,559
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
Total	5,195,282	5,343,559
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total		-
<i>[Provide cash count certificates for each]</i>	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

Total

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

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	~	~
Supplier 2	~	~
Supplier 3	~	~
	~	
Total	~	~

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	~	~
Name 2	~	~
Name 3	~	~
Add as appropriate		
Total	~	~

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

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts		-
Cash in hand	5,195,282	5,343,559
Imprest	-	-
Total	5,195,282	5,343,559

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Unpresented Cheques	-	-	1,299
Bank account Balances	-	-	
Cash in hand	-	-	
Accounts Payables	-	-	
Receivables	-	-	
Others (<i>specify</i>)	-	-	
	-	-	1,299

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	
Imprest issued during the year (B)	2,790,000	2,540,000
Imprest surrendered during the Year (C)	2,790,000	2,540,000
Net changes in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff Gratuity		
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,524,643	2,442,057
Use of goods and services	8,893,562	7,756,512
Amounts due to Other Government entities (see attached list)	29,600,000	33,610,001
Amounts due to other grants and other transfers (see attached list)	34,248,001	14,776,809
Acquisition of assets	296,800	540,500
Others (<i>specify</i>)		1,169,257
	74,563,006	60,295,136

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MANYATTA CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	14,564,324	10,703,976
	14,564,324	10,703,976

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

XVI: ANNEXURES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
13.						
14.						
15.						
Grand Total						

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,524,643	2,442,057	
Use of goods & services		8,893,562	7,756,512	
Amounts due to other Government entities			-	
Primary		5,800,000	7,000,000	
Secondary		28,448,001	26,610,001	
Tertiary	-			
Sub-Total		44,666,206	43,808,570	
Amounts due to other grants and other transfers				
Bursary		28,000,000	-	
Security		1,600,000	12,800,000	
Environment			1,976,809	
Emergency				
Sports				
Sub-Total		29,600,000	14,776,809	
Acquisition of assets		296,800	540,500	
Others (specify)			1,169,257	
Sub-Total		296,800	1,709,757	
Grand Total		74,563,006	60,295,136	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Buildings and structures: Office Refurbishment & Cabro Paving	2,289,300			2,289,300
Transport equipment	3,475,910			3,475,910
Office equipment, furniture and fittings	525,607	753,200		1,278,807
ICT Equipment, Software and Other ICT Assets	600,480			600,480
Other Machinery and Equipment	700,000			700,000
Heritage and cultural assets				
Intangible assets				
Total	7,591,297			8,344,497

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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2019/2020	BANK BALANCE 2018/19
ST. ALPHONSE MIXED SECONDARY SCHOOL	CO OPERATIVE BANK	01109052734400	99,078	
EMBU POLICE STATION	CO OPERATIVE BANK	01141731391800	378,984	
KIRIARI MIXED DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100051743200	572,977	
MANYATTA SPORTS	CO OPERATIVE BANK	01109730223300	61,905	
ST PETERS KATHAKWA SECONDARY	CO OPERATIVE BANK	01139051722903	1,004,535	
ACK KATHANGARIRI PRIMARY SCHOOL	CO OPERATIVE BANK	01109052745100	46,860	
IVECHE PRIMARY SCHOOL	CO OPERATIVE BANK	01139052000101	125,230	
KAMVIU PRIMARY SCHOOL	CO OPERATIVE BANK	01117730424000	20,780.00	
KITHEGI PRIMARY SCHOOL	CO OPERATIVE BANK	01109052750900	23,497	
ITHANGAWE PRIMARY SCHOOL	CO OPERATIVE BANK	1139052751704	189,808	
ST MATHEWS KIANGIMA PRIMARY SCHOOL	CO OPERATIVE BANK	0110952744300	49,448	
KIHUMBU PRIMARY SCHOOL	CO OPERATIVE BANK	01109052751800	49,135	
KIANDUNDU PRIMARY SCHOOL	CO OPERATIVE BANK	01117052750401	218,489	
MUKANGU PRIMARY SCHOOL	CO OPERATIVE BANK	01109052742100	141,485	
RUGUMU PRIMARY SCHOOL	CO OPERATIVE BANK	01139731731600	46,579	
KANGARU PRIMARY SCHOOL	CO OPERATIVE BANK	01117731055300	76,472	
ST. CHRISTOPHER NEMBURE SECONDARY	CO OPERATIVE BANK	01141052299700	2,935	

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

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2019/2020	BANK BALANCE 2018/19
ITABUA PRIMARY SCHOOL	CO OPERATIVE BANK	01141052190800	47,857	
KITHEGI DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100051722100	447,518	
ST. JOHN CHRISOSTOM SECONDARY- MUVANDORI	CO OPERATIVE BANK	01109407114700	8,094	
D.E.B KAIRURI MIXED DAY SECONDARY SCHOOL	CO OPERATIVE BANK	11000517476000	747,701	
MBUKORI PRIMARY SCHOOL	CO OPERATIVE BANK	01149052748601	2,883	
GACIIGI PRIMARY SCHOOL	CO OPERATIVE BANK	01109407154500	899,560	
GATUNDURI PRIMARY SCHOOL	CO OPERATIVE BANK	01100052747600	269,029	
KITHUNGURIRI PRIMARY SCHOOL	CO OPERATIVE BANK	01109052746300	159,125	
MANYATTA ENVIRONMENT PROJECT	FAMILY BANK	075000038589	331,413	
EMBU URBAN INTEGRATED SECONDARY SCHOOL	FAMILY BANK	075000027993	4,326	
GATWE PRIMARY SCHOOL	FAMILY BANK	075000028899	213,818	
ACK GATONDO SECONDARY SCHOOL	FAMILY BANK	07000045065	88,810	
ST. JOSEPH THE WORKER -KATHUNIRI SEC. SCHOOL	EQUITY BANK	0192161994000	100,050	
GATITURI AP LINE	EQUITY BANK	0190199122210	6,204	
ITABUA DAY SECONDARY SCHOOL			1,076,224	
KIRIARI MIXED DAY SECONDARY SCHOOL			572,976	
ALL SAINTS KIGARI PRIMARY SCHOOL			216,796	
JOSEPH ALLAMANO	EQUITY BANK	0190162035334	130,795	

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

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2019/2020	BANK BALANCE 2018/19
PRIMARY SCHOOL				
ST. MICHAEL MUNICIPALITY MIXED DAY SCHOOL	EQUITY BANK	0190262845373	200,114	
ACK CHRIST THE KING KARURIRI PRIMARY	EQUITY BANK	0190262645564	69,755	
KANGARU GIRLS SECONDARY	KCB BANK	1272334244	999,395	
ALL SAINTS KIGARI DAY SECONDARY SCHOOL	KCB BANK	11026100062	2,054,738	
KITHEGI MIXED DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100051722100		2,478
GITURI DAY SECONDARY SCHOOL	CO OPERATIVE BANK	01100052951800		746,660
GATUNDURI PRIMARY SCHOOL	CO OPERATIVE BANK	01100052747600		1,101,127
ST MARKS RUTUNE PRIMARY SCHOOL	CO OPERATIVE BANK	01100408943100		67,180
KAMVIU PRIMARY SCHOOL	CO OPERATIVE BANK	01117730424000		201,560
DEB NTHAMBO PRIMARY SCHOOL	CO-OPERATIVE BANK	01117407632201		40,165
KIRIARI AP LINE	CO-OPERATIVE BANK	01109731184100		1,915
DEB KAIRURI PRIMARY SCHOOL	KCB BANK	1146894562	57,670	
KIRIARI RESOURCE CENTRE	CO OPERATIVE BANK	01109730420100		1715
ST PETERS KATHAKWA SECONDARY SCHOOL	CO OPERATIVE BANK	01139051722903		1,524,644
ST LUKES DAY SECONDARY SCHOOL KARURINA	CO OPERATIVE BANK	01139051619902		133,007
KITHUNGURIRI SECONDARY SCHOOL	EQUITY BANK	0190261998541		389,220
ST JOSEPH ALLAMANO PRIMARY SCHOOL	EQUITY BANK	0190162035334		1,550,198
ST JOSEPH THE WORKER DAY SECONDARY SCHOOL	EQUITY BANK	0192161994000		318,829
A.C.K MBUKORI PRIMARY SCHOOL	CO OPERATIVE BANK	01149052748601		115,048

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

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2019/2020	BANK BALANCE 2018/19
GATWE PRIMARY SCHOOL	FAMILY BANK	075000028899		163,818
NGERWE PRIMARY SCHOOL	FAMILY BANK	075000038570	1,300,518	1,300,518
NGERWE ASSISTANT CHIEF OFFICE	FAMILY BANK	075000038115	350,000	350,000
URBAN DAY SECONDARY SCHOOL	FAMILY BANK	075000027993		46,246
MBUVORI AP LINE	FAMILY BANK	075000038058	1,100,758	1,100,758
URBAN PRIMARY SCHOOL	FAMILY BANK	075000032949		16,195
ENVIRONMENT	FAMILY BANK	075000038589		1,532,695
			14,564,324	10,703,976

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MANYATTA CONSTITUENCY

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

XVII: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Accuracy of the Financial Statement	The supporting schedules were amended accordingly	FAM	Resolved	
1.2	Un Utilized Funds	The adjustments of the unspent fund has been reconciled	FAM	Resolved	
1.3	Unsupported Prior year adjustment	Supporting documents have been forwarded to the Auditors	FAM	Resolved	
2.1	St Mary's Day Secondary	The project stalled due to contactor's delay but has since resumed site	PMC	Resolved	
2.2	Ngerwe Primary Schools	Land to purchase has not been identified	PMC	Not resolved	3 Months
3.1	Mbuvori AP line/ Ngerwe Assistant Chief Office	Payment has been done	PMC	Resolved	3 Months
4.0	Un Accounted for Bursary funds	The office is still following up on the receipts	FAM	Not resolved	1 Year
Other Matter 1.1	Budgetary Control & performance	The delay is as a result of the Board not releasing fund on time	Board	Not Resolved	
	Under expenditure Analysis	The delay is as a result of the Board not releasing fund on time	Board		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.1 Project Implementation Status; Budgeted Projects	Variance on the amount budgeted and amount disbursed	The variance was as a result of Funds not released to PMCs	FAM	Resolved	
2.2 Key ongoing and not started projects	Not completed and not started projects	The uncompleted projects are ongoing and will be completed in two years	FAM/ NG-CDFC/ PMC	2years	