

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: 01 AUG 2024 WED 7/8/2024

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BY:

Deputy Majority OF  
Whip

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THE TABLE:

Anastacia Thumbi

**THE AUDITOR-GENERAL**



**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – IGEMBE NORTH  
CONSTITUENCY**

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





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**IGEMBE NORTH CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**ANNUAL REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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



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

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**I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year



## II. Key Constituency Information and Management

### (a) Background information

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

### Mandate

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

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



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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

The Igembe North 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 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Willis Mwenda
2.	Sub-County Accountant	Eric Mwenda
3.	Chairman NGCDFC	Isaiah Baituti
4.	Member NGCDFC	Benedict Kinoti

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) Igembe North Constituency NGCDF Headquarters**

Igembe North NGCDF Building  
Next to Laare Police Station  
Laare Town

### **(e) Igembe North Constituency NGCDF Contacts**

Telephone: (254)720516491  
E-mail: [cdfigembenorth@ngcdf.go.ke](mailto:cdfigembenorth@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) Igembe North Constituency NGCDF Bankers**

Cooperative Bank  
Maua Branch  
P.O Box 48231-00100  
Nairobi

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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



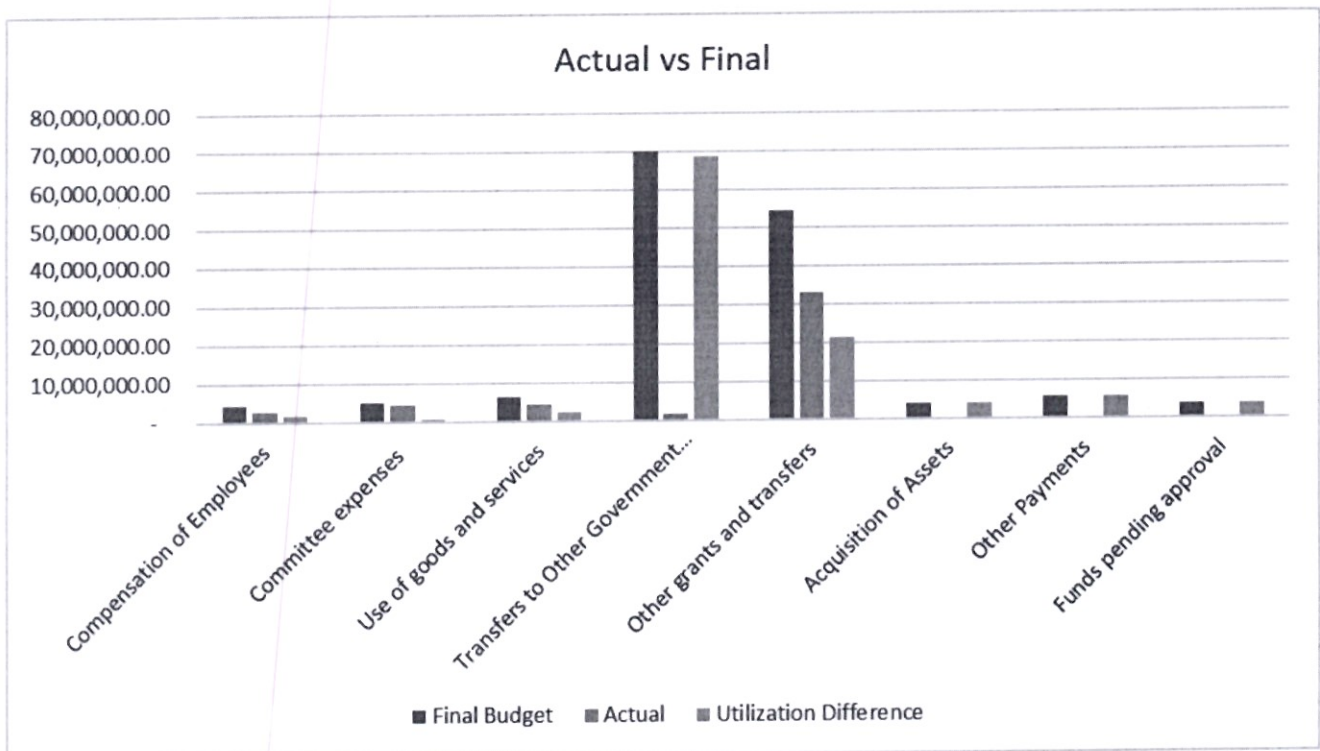
**III. NG-CDFC Chairman’s Report**



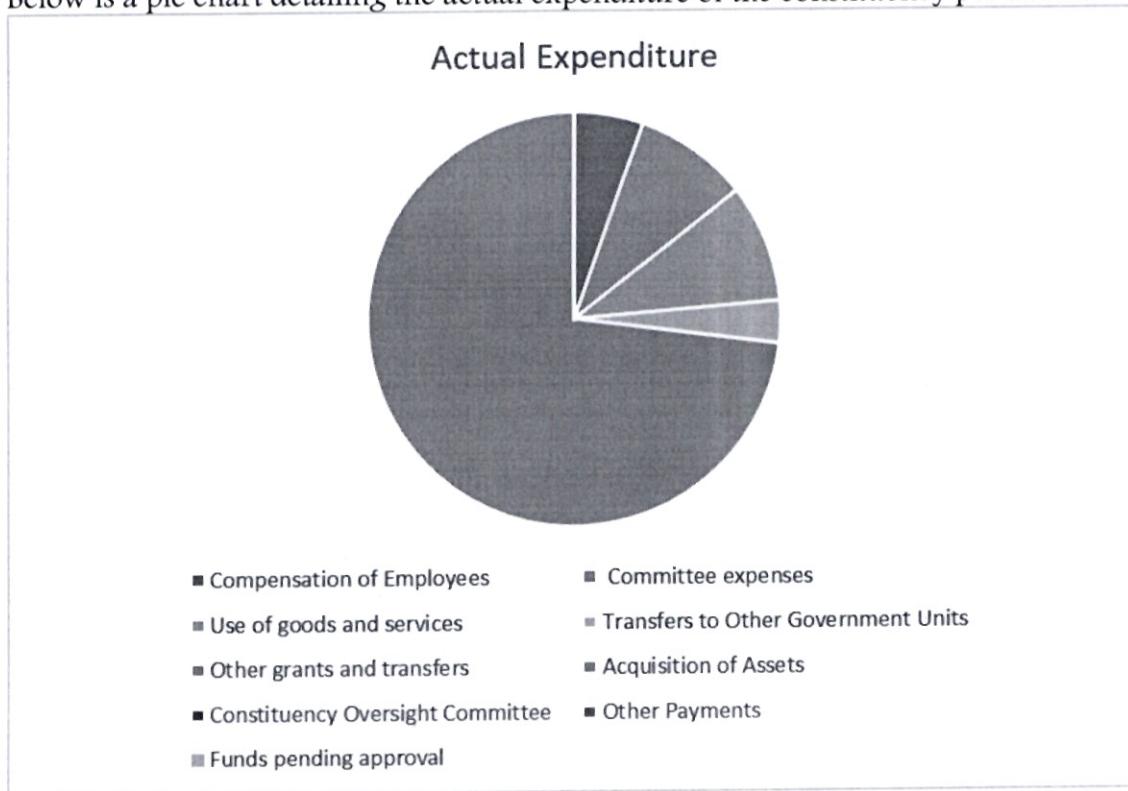
**Chairman Igembe North NGCDF- Isaiah Baituti**

**Budget Performance Against Actuals**

NGCDF Igembe North has had a successful year especially on bursary. The organisation was able to receive Kshs 57,000,000 as funding from the board during the financial year. Together with the balance brought forward the organisation had actual funds available totalling to Kshs 64,225,973 out of which we successfully utilized Kshs 45,027,896 which is a 70% utilization rate. As compared to the final budget, however, the utilization rate was 30% which is due to the funds that have not been received from the board as the financial year came to an end. Below is a chart detailing the actual expenditure as compared to the final budget.



Below is a pie chart detailing the actual expenditure of the constituency per sector:



**Key Achievements for the Entity**

As shown in the two charts above, most of the expenditure incurred was in the other grants and transfers and specifically bursary. The committee was able to disburse bursary to the tune of Kshs 32,368,690 out of a budget of Kshs 35,000,000 and support 6529 beneficiaries with bursary. This signifies a utilization rate of 92% for the bursary vote.

**Emerging Issues related to the Entity**

One of the emerging issues related to the entity is the cost of living and inflation of construction inputs. Given that the entity does substantial construction projects, the cost of inputs increasing year on year is affecting the budgets of projects and the budgets have to be reviewed frequently.

**Photos of successfully implemented projects:**

Mwangathia Ndoledi Primary School- Construction of 6-door pit latrine to completion, Kshs 500,000

The project below was funded through emergency funds. During the rainy season part of the toilets of the school caved in due to heavy rainfall. Consequently, the BOM of the school wrote to the NGCDF Igembe North committee requesting for emergency funding. The committee met and approved the request for emergency funding and subsequently the toilet was built.

**Impact**

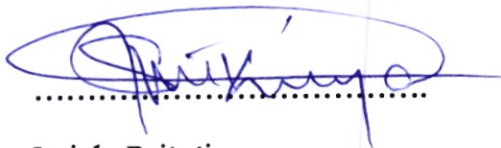
The construction of the toilet has impacted the institution positively due to proper sanitation at the institution. Learners do not have to suffer due to lack of enough sanitary facilities and their

learning can continue smoothly. The community has also benefitted because the burden of making contributions to the school to build another facility has been alleviated. This amplifies the mission of the fund in alleviating poverty at the grassroots levels. Below is a photo of the facility:



#### **Implementation challenges and recommended way forward**

One of the challenges the committee faced was the late submission of projects due to lack of insight on inclusion of ongoing projects in the projects proposal. This led to late funding of projects and a delayed implementation of the same. However, this problem was later tackled with the assistance of the Board and projects subsequently approved. Going forward the committee intends to work harmoniously with management and the Board for successfully running of the office and implementation of projects.



**Isaiah Baituti**

**Chairman NGCDF Committee**



#### IV. 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 *Igembe North Constituency 2023-2027* plan are to:

- a) To mobilize more resources for community development.
- b) To improve school performance in national examinations in the constituency.
- c) To increase youth and women participation in development.
- d) To build capacity of the community to implement development projects
- e) To improve security in the constituency.
- f) Reduce environmental degradation.

##### 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:

Section	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 beneficiaries at all levels	In FY 2022/2023 we were able to reach out to 6529 beneficiaries with bursary. These bursary awards will go along way in improving transition to secondary schools and tertiary institutions as the learners are enable to continue their education No physical infrastructure was built in primary, secondary and tertiary institutions due to late funding from the Board
Security	To improve security in the constituency	Decreased cases of insecurity in	Number of security infrastructure built.	No security projects were undertaken due to

**Igembe North Constituency**

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		the constituency		late funding
Environment	Reduce environmental degradation	Increased ground cover by planting more trees.	Number of trees planted.	No environment projects were undertaken due to late funding
Sports	To enhance sporting activities in the constituency.	Increased number of youth tournaments.	Number of youth clubs participating in the constituency.	No sports projects were undertaken due to late funding
Emergency	Emergency	To alleviate emergency cases in the constituency	Reduced number of emergency cases	The committee was able to alleviate emergency cases in the constituency by funding one emergency case.

## **V. Statement of Governance**

### **Background**

The members of a Constituency Committee provided for under the Act shall be selected by a selection panel established under in accordance with the NGCDF Regulations upon an occurrence of a vacancy in the Constituency Committee.

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.

Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to 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.

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. The selection panel shall, within fourteen days of receiving the applications consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with the Act.

The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to above submit to the Board the names of the selected candidates together with the report of the selection panel. The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

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 the Act and to forward the names to the Officer of the Board seconded to the Constituency. 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.



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. The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettment of the members of a Constituency Committee inform the members of their appointment in writing.

### **Process of Appointment and Removal of members**

The term of the old committee expired upon the commencement of a new parliamentary term as stipulated in the NGCDF Regulations. Subsequently, the old members were informed in writing by the fund account manager of the expiry of their term.

Further, the process of appointment of new committee members began with a circular from the Board informing the fund account manager to begin the process.

The FAM then wrote a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt. The DCC then nominated in writing an ACC who was the chairperson to the NG CDFC selection panel. The Constituency Office Manager then nominated in writing two persons of either gender to be members of the selection panel.

The chair who was the ACC then convened the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall to be given two weeks to submit their applications). The FAM then wrote to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC and maintain a record confirming receipt. The Constituency Office Manager then nominated in writing the two members to the NG-CDFC.

The FAM then wrote to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt. The PWD organization then nominated in writing a member to the NG-CDFC.

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Applications were received at the NG-CDF office and recorded in the application register. Within one week after the closure of the advertisement, the Selection panel convened to shortlist the suitable candidates as per the criteria in the advert. The successful candidates were then be called for interviews within seven days. The Selection panel then held the interviews of the invited candidates and came up with the final list of qualified nominees to the NG-CDFC.

The FAM then submitted to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days. Further, the names were compiled by the NGCDF Board and presented to the National Assembly for approval. The Board then within fourteen days after receipt of the names approved by the National Assembly, appointed the members of the Constituency Committee by notice in the Kenya Gazette.

The process resulted in the the following list of members:

No.	Name	Position	ID.No	Category	Ward
1	Baituti Isaiah	Chairperson	13587269	Male adult representative	Ntunene
2	Benedict Kinoti kukunda	Secretary	31768787	Male youth representative	Antubetwe
3	Fridah Makena Munanga	Member	34273694	Female youth representative	Ntunene
4	Nkatha Pamela Akubu	Member	12405028	Female adult representative	Amwathi
5	Anjelica Kananu	Member	21512314	Representative of persons with disability	Naathu
6	Moris Mugambi	Member	22309612	Nominee of the Constituency	Antuambui
7	Jacob Mwenda	Member	24567618	Nominee of	Naathu



				the Constituency	
<b>8</b>	Sammy Kithia	Member	13361294	Co-opted member	Antuambui

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 the Committee**

The functions of the committee as stated in the NGCDF Regulations 2016 are:

1. build the capacity of project management committees and sensitize the Community on the operations of the Fund;
2. consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. ensure that all proposed projects that are approved for funding meet the requirements of the Act;
4. ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
5. in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
6. consult with relevant government departments to ensure that cost estimates for projects are realistic;
7. in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
8. subject to the provisions of the Act and the Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
9. rank projects proposals in order of priority while ensuring that on-going projects take precedence;
10. ensure that all projects receive adequate funding and are completed within three years;



11. where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
12. ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
13. monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
14. ensure that project reports are prepared and submitted to the Board;
15. ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
16. ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
17. submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with the Act;

### **Induction and Training of Members**

In the financial year 2022/2023 the NGCDF Board organized training and induction of NGCDFC members in Embu. 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 Igembe North.

### **No. of Meetings Held**

The Constituency Committee shall 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 sub-committee meetings.

The NGCDF Igembe North committee has held 24 meetings including subcommittee meetings within the financial year since their gazettelement.

### **Policy on Conflict of Interest, Members Remuneration, Ethics and Conduct**

Conflict of Interest is defined (Black's Law dictionary) as real or seeming incompatibility between ones private interest and that of public or fiduciary duties. A conflict-of-interest

situation is a situation where an employee or a Committee Member, is directly or indirectly interested in any contract, proposed contract or other matter in the committee and is present at any meeting of the organisation at which the contract, proposed contract or other matter is the subject of consideration (personal interest).

Where an Officer is present at a meeting, or other decision-making proceedings, and an issue which is likely to result in a COI is to be discussed, the Officer shall declare the interest at the beginning of the meeting or before the issue is deliberated upon and recuse themselves from the proceedings. A declaration of a conflict of interest above, shall be recorded in the minutes of that meeting and in the format of Form C Leadership & Integrity Regulations 2015 The committee was taken through the conflict of interest policy where they were informed to be declaring any conflict of interest in any proceedings on any matter.

Members were remunerated to a tune of Kshs 4,056,000 within the financial year for committee sittings, sub-committee sittings and monitoring and evaluation activities. Further, members maintained ethical conduct in the running of affairs of the committee within the financial year.

### **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. The FAM also avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that have been implemented include the following: 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 NGCDFCs 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.

## **VI. Environmental and Sustainability Reporting**

Igembe North 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 Igembe North NGCDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

The committee was not able to undertake any environment and sports activities during the year due to late funding.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Igembe North 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. Igembe North 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-**

Igembe North 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-**

Igembe North 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.

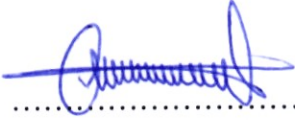
#### **Public Awareness**

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.

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



.....  
**Mburu Ngugi**  
**Fund Account Manager.**  
**NGCDF Igembe North**

## **VII. Statement Of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF Igembe North 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 Igembe North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF Igembe North 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 Igembe North 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



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

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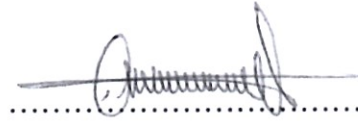
for. Further the Accounting Officer confirms that the constituency 's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF Igembe North Constituency financial statements were approved and signed by the Accounting Officer on 03/04/ 2024.



**Chairperson  
Isaiah Baituti**



**Fund Account Manager  
Mburu Ngugi**



# REPUBLIC OF KENYA

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NAIROBI

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

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### 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 overall 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 - Igembe North Constituency set out on pages 1 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the

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*Report of the Auditor-General on National Government Constituencies Development Fund – Igembe North Constituency for the year ended 30 June, 2023*



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 the National Government Constituencies Development Fund - Igembe North 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Summary Statement of Appropriation**

The summary statement of appropriation reflects actual receipts amounting to Kshs.60,736,025. However, the statement of receipts and payments reflects receipts amounting to Kshs.60,489,948 resulting to an unreconciled variance of Kshs.246,077.

In the circumstances, the accuracy and completeness of the summary statement of appropriation could not be confirmed.

#### **2. Unexplained Prior year Adjustments**

The statement of assets and liabilities and as disclosed in Note 16 to the financial statements reflects prior year adjustments balance of Kshs.3,010,479 which was not explained or supported.

In the circumstances, the prior year adjustments balance of Kshs.3,010,479 could not be confirmed.

#### **3. Unsupported Bursary Disbursements**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amounting to Kshs.32,868,690 which includes bursaries amounts of Kshs.15,141,000 and Kshs.17,227,690 disbursed to secondary schools and tertiary institutions respectively. However, review of the supporting documents provided for audit revealed that the approved code list for the financial year ended 30 June, 2023 reflects allocation for bursaries amounts of Kshs.15,000,000, Kshs.18,000,000 and Kshs.2,000,000 to secondary schools, tertiary institutions and special institutions respectively all amounting to Kshs.35,000,000 which differed with an amount Kshs.32,868,690 reflected in the financial statements resulting to a variance of Kshs.2,431,310. Further, supporting documents in respect of the approval was not provided for audit. In addition, Management did not provide acknowledgement



documents and Committee minutes approving the disbursement of bursaries amounting to Kshs.29,338,690.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.32,868,690 could not be confirmed.

#### **4. Unsupported Project Management Committee Account Balances**

Note 19.4 to the financial statements reflects a balance of Kshs.3,420,289 in respect of Project Management Committee (PMC) account balances as disclosed in Annex 5. However, cash books and bank reconciliation statements in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.3,420,289 could not be confirmed.

#### **5. Unsupported Insurance Cost**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Ksh.4,175,266 in respect of use of goods and services. Included is an amount of Kshs.100,000 paid for comprehensive motor vehicle cover. However, it is not clear how the supplier was identified as procurement details such as tender advertisement, tender documents or quotations and local service order were not provided for audit. Further, a vehicle assessment and valuation report for the insured vehicle to confirm the premiums charged, a service contract by the insurer and an insurance document with specific insurable risks that the insurance company covered were not provided for audit. In addition, an amount of Kshs.85,000 in respect of insurance was wrongly charged under routine maintenance of vehicles.

In the circumstances, the accuracy and completeness of the use of goods and services expenditure of Kshs.4,175,266 could not be confirmed.

#### **6. Unsupported Expenditure on Purchase of Land**

As previously noted, an amount of Kshs.4,000,000 was transferred to Nthagarine primary school Project Management Committee. During the year under review, Igembe North NGCDF transferred an additional amount of Kshs.1,500,000 to a citizen for the purchase of land for Nthagarine Academy. The signed sale agreement had a cost of Kshs.1,200,000 however, an amount of Kshs.1,500,000 was transferred to the seller resulting to a variance of Kshs.300,000. Further, no evidence was provided to confirm whether the school was registered as a public entity.

In the circumstances, the completeness and accuracy of expenditure of Kshs.5,500,000 on land purchase 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 - Igembe North 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.152,313,576 and Kshs.60,736,025, respectively resulting to an under-funding of Kshs.91,577,551 or 60% of the budget. Similarly, the Fund spent a balance of Kshs.45,027,896 against actual receipts of Kshs.60,736,025 resulting to an under-utilization of Kshs.15,708,129 or 26% 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 audit report of the previous year, 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 given 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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.



## **Basis for Conclusion**

### **Irregularities in Recruitment of Employees**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.2,427,940. During the year under review, Management of the Fund recruited six (6) members of staff in various positions effective December, 2022. However, supporting documents including advertisements for the vacant positions, a register of all applicants and their application documents, and results and minutes of the interviews were not provided for audit.

This is contrary to Regulation 18(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that a Constituency Committee may engage staff in accordance with Section 45 of the Act through a transparent and competitive process.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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



misstatements, 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 misstatements, 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 the policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

17 May, 2024



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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	57,000,000	176,977,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	3,489,948	-
<b>Total Receipts</b>		<b>60,489,948</b>	<b>176,977,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,427,940	3,275,520
Committee expenses	5	4,056,000	2,821,000
Use Of Goods and Services	6	4,175,266	9,797,342
Transfers To Other Government Units	7	1,500,000	124,123,304
Other Grants and Transfers	8	32,868,690	41,779,772
Acquisition Of Assets	9		
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		-	-
<b>Total Payments</b>		<b>45,027,896</b>	<b>181,796,938</b>
<b>Surplus/(Deficit)</b>		<b>15,462,052</b>	<b>(4,819,180)</b>

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

The Constituency financial statements were approved by the NGCDFC on 03/04/2024 and signed by:



Fund Account Manager

MBURU NGUGI



National Sub-County  
 Accountant  
 ERIC MWENDA  
 ICPAK M/No:17187



Chairman NG-CDF Committee

ISALAH BAITUTI

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

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	19,198,077	725,546
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>19,198,077</b>	<b>725,546</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>19,198,077</b>	<b>725,546</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>NET FINANCIAL SSETS</b>		<b>19,198,077</b>	<b>725,546</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2022	15	725,546	5,544,726
Prior year adjustments	16	3,010,479	
Surplus/Defict for the year		15,462,052	(4,819,180)
<b>NET FINANCIAL POSITION</b>		<b>19,198,077</b>	<b>725,546</b>

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 03/04/ 2024 and signed by:

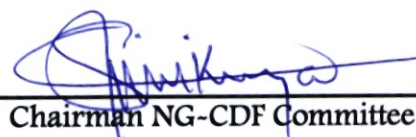


Fund Account Manager

**MBURU NGUGI**



National Sub-County  
Accountant  
**ERIC MWENDA**  
ICPAK M/No:17187



Chairman NG-CDF Committee

**ISALAH BAITUTI**



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

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	57,000,000	176,977,758
Other Receipts	3	3,489,948	-
<b>Total Receipts</b>		<b>60,489,948</b>	<b>176,977,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,427,940	3,275,520
Committee Expenses	5	4,056,000	2,821,000
Use Of Goods and Services	6	4,175,266	9,797,342
Transfers To Other Government Units	7	1,500,000	124,123,304
Other Grants and Transfers	8	32,868,690	41,779,772
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>45,027,896</b>	<b>181,796,938</b>
<b>Total Receipts Less Total Payments</b>		<b>15,462,052</b>	<b>(4,819,180)</b>
Adjusted For:			
Prior Year Adjustments	16	3,010,479	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>18,472,531</b>	<b>(4,819,180)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		<b>18,472,531</b>	<b>(4,819,180)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>12</b>	<b>725,546</b>	<b>5,544,726</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12</b>	<b>19,198,077</b>	<b>725,546</b>

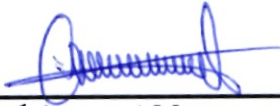
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.



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

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The Constituency financial statements were approved by NG CDFC on 03/04/ 2024 and signed by:



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**Fund Account Manager**

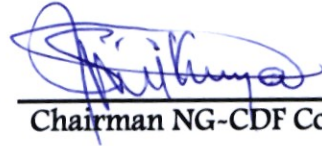
**MBURU NGUGI**



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**National Sub-County  
Accountant**

**ERIC MWENDA  
ICPAK M/No:17187**



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**Chairman NG-CDF Committee**

**ISALAH BAITUTI**

**XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers From NGCDF Board	145,087,603	3,736,025	-	148,823,628	60,736,025	88,087,603	
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	3,489,948	-	3,489,948	-	3,489,948	100.0%
<b>Totals</b>	<b>145,087,603</b>	<b>7,225,973</b>	<b>-</b>	<b>152,313,576</b>	<b>60,736,025</b>	<b>91,577,551</b>	<b>39.9%</b>
<b>Payments</b>							
Compensation Of Employees	2,515,823	1,562,675	-	4,078,498	2,427,940	1,650,558	59.5%
Committee Expenses	4,056,000	-	-	4,056,000	4,056,000	-	100.0%
Use Of Goods and Services	6,486,061	531,349	-	7,017,410	4,175,266	2,842,144	59.5%
Transfers To Other Government Units	68,578,000	1,501,001	-	70,079,001	1,500,000	68,579,001	2.1%
Other Grants and Transfers	54,039,694	141,000	-	54,180,694	32,868,690	21,312,004	60.7%
Acquisition of Assets	1,500,000	-	-	1,500,000	-	1,500,000	0.0%
Oversight Committee Expenses	1,000,000	-	-	1,000,000	-	1,000,000	0.0%
Other Payments	4,450,000	-	-	4,450,000	-	4,450,000	0.0%
Funds Pending Approval**	2,462,025	3,489,948	-	5,951,973	-	5,951,973	0.0%
<b>Totals</b>	<b>145,087,603</b>	<b>7,225,973</b>	<b>-</b>	<b>152,313,576</b>	<b>45,027,896</b>	<b>107,285,680</b>	<b>29.6%</b>



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

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**\*\*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.**

**Pointers:**

- a) Utilization of compensation of employees is at 59.5% due to late receipt of funds.
- b) Utilization of use of goods and services is at 59.5% due to late receipt of funds.
- c) Utilization of transfer to other government entities is at 2.1% since funding for the projects was not received in 2022/2023.
- d) Utilization of other grants and transfers is at 60.7% due to late receipt of funds.
- e) Utilization of acquisition of assets is at 0% since funding for projects was not received in 2022/2023.
- f) Utilization of oversight committee expenses is at 0% since funding was not received in 2022/2023.
- g) Utilization of other payments, e.g strategic plan, is at 0% since funding was not received in 2022/2023.
- h) Utilization of funds pending approval is at 0% since approval sought for pending projects had not been received and approval for funds returned from FMCs had not yet been sought.
- i) Overall the utilization of funds stood at 30% due to funding that was received late and due to funding that was not received in 2022/2023. However, when you consider the utilization against actual funds available for use that stands at 70%

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	107,285,680
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	88,087,603
	19,198,077
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	19,198,077


The Constituency financial statements were approved by NG CDFC on 03/04/ 2024 and signed by:

  
 \_\_\_\_\_  
**Fund Account Manager**

**MBURU NGUGI**

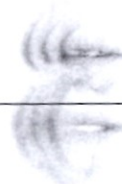
  
 \_\_\_\_\_  
**National Sub-County Accountant**

**ERIC MWENDA**  
 ICPAK M/No:17187

  
 \_\_\_\_\_  
**Chairman NG-CDF Committee**

**ISAIAH BAITUTI**





**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,515,823	1,562,675	-	4,078,498	2,427,940	1,650,558	60%
1.2 Committee allowances	2,080,000	-	-	2,080,000	2,080,000	-	100%
1.3 Use of goods and services	4,109,433	531,349	-	4,640,782	2,679,644	1,961,138	58%
<b>Total</b>	<b>8,705,256</b>	<b>2,094,024</b>	<b>-</b>	<b>10,799,280</b>	<b>7,187,584</b>	<b>3,611,696</b>	<b>67%</b>
<b>2.0 Monitoring and evaluation</b>						-	
2.1 Capacity building	670,000	-	-	670,000	647,377	22,623	97%
2.2 Committee allowances	1,976,000	-	-	1,976,000	1,976,000	-	100%
2.3 Use of goods and services	1,706,628	-	-	1,706,628	848,245	858,383	50%
<b>Total</b>	<b>4,352,628</b>		<b>-</b>	<b>4,352,628</b>	<b>3,471,622</b>	<b>881,006</b>	<b>80%</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools	500,000	-	-	500,000	500,000	-	100%
3.2 Secondary schools	-	-	-	-	-	-	0%
3.3 Tertiary institutions	-	-	-	-	-	-	0%

**Igembe North 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)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
3.4 Security projects	-	-	-	-	-	-	0%
3.5 Unutilised	7,136,190	-	-	7,136,190	-	7,136,190	0%
<b>Total</b>	<b>7,636,190</b>	-	-	<b>7,636,190</b>	<b>500,000</b>	<b>7,136,190</b>	<b>7%</b>
<b>4.0 Bursary and Social Security</b>				-			
4.1 Secondary Schools	15,000,000	141,000	-	15,141,000	15,141,000	-	100%
4.2 Tertiary Institutions	18,000,000	-	-	18,000,000	17,227,690	772,310	96%
4.3 Social Security	-	-	-	-	-	-	0%
4.4 Special Needs	2,000,000	-	-	2,000,000	-	2,000,000	0%
<b>Total</b>	<b>35,000,000</b>	<b>141,000</b>	-	<b>35,141,000</b>	<b>32,368,690</b>	<b>2,772,310</b>	<b>92%</b>
<b>5.0 Sports</b>				-		-	
5.1 Sports	2,901,752	-	-	2,901,752	-	2,901,752	0%
<b>Total</b>	<b>2,901,752</b>	-	-	<b>2,901,752</b>	-	<b>2,901,752</b>	<b>0%</b>
<b>6.0 Environment</b>							
Lubua Primary School	650,876	-	-	650,876	-	650,876	0%
Kiolo Primary School	650,876	-	-	650,876	-	650,876	0%
<b>Total</b>	<b>1,301,752</b>	-	-	<b>1,301,752</b>	-	<b>1,301,752</b>	<b>0%</b>
<b>7.0 Primary Schools Projects</b>							
MCK Ntanganine Primary School	-	1,500,000	-	1,500,000	1,500,000	-	100%
Lukununu primary school	2,000,000	-	-	2,000,000	-	2,000,000	0%
Naathu primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%



**Igembe North 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)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
Kaumone NAC primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Aithu primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Mbiriata primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
Gukiwine primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Kambo primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Marere primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
Karichu primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
Ndoleli primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Miuline primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
NAC Kibuchua primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
MCK Kaoronene primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Kilera primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Kangenyone primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
KK Etama primary school	2,000,000	-	-	2,000,000	-	2,000,000	0%
Murungene primary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
St Mathew Mariri primary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Linjoka primary school	1,300,000	-	-	1,300,000	-	1,300,000	0%
KK Baithai primary school	2,000,000	-	-	2,000,000	-	2,000,000	0%
NAC Nkandone primary school	2,400,000	-	-	2,400,000	-	2,400,000	0%



**Igembe North 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)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
<b>Total</b>	<b>27,700,000</b>	<b>1,500,000</b>	<b>-</b>	<b>29,200,000</b>	<b>1,500,000</b>	<b>27,700,000</b>	<b>5%</b>
<b>8.0 Secondary Schools Projects</b>							
Kirindara secondary school	-	1,001	-	1,001	-	1,001	0%
Antuambui secondary school	8,678,000	-	-	8,678,000	-	8,678,000	0%
Mutuati secondary school	2,000,000	-	-	2,000,000	-	2,000,000	0%
Anjalu secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Kathathene secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Nairuru secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Kiani secondary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Ntunene girls secondary school	5,000,000	-	-	5,000,000	-	5,000,000	0%
Kirindara secondary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Inono secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Mweromutua secondary school	2,400,000	-	-	2,400,000	-	2,400,000	0%
Mweromutua secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Leeta secondary school	2,200,000	-	-	2,200,000	-	2,200,000	0%
Antubetwe kiongo secondary school	1,200,000	-	-	1,200,000	-	1,200,000	0%
Antubetwe kiongo secondary school	1,000,000	-	-	1,000,000	-	1,000,000	0%
<b>Total</b>	<b>35,878,000</b>	<b>1,001</b>	<b>-</b>	<b>35,879,001</b>	<b>-</b>	<b>35,879,001</b>	<b>0%</b>



**Igembe North 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)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
<b>9.0 Tertiary institutions Projects</b>							
Kaelo technical training institute	5,000,000	-	-	5,000,000	-	5,000,000	0%
<b>Total</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>	<b>0%</b>
<b>10.0 Security Projects</b>				-		-	
Nkandone Administration police Camp	800,000	-	-	800,000	-	800,000	0%
Nkandone Administration police Camp	600,000	-	-	600,000	-	600,000	0%
Laare Police Station	5,200,000	-	-	5,200,000	-	5,200,000	0%
Inono Chiefs Camp	600,000	-	-	600,000	-	600,000	0%
<b>Total</b>	<b>7,200,000</b>	<b>-</b>	<b>-</b>	<b>7,200,000</b>	<b>-</b>	<b>7,200,000</b>	<b>0%</b>
<b>11.0 Acquisition of assets</b>							
NG-CDF Office Igembe North	1,000,000	-	-	1,000,000	-	1,000,000	0%
NGCDF Office Igembe North	500,000	-	-	500,000	-	500,000	0%
<b>Total</b>	<b>1,500,000</b>		<b>-</b>	<b>1,500,000</b>		<b>1,500,000</b>	<b>0%</b>
<b>12.0 Constituency Oversight Committee</b>							
COC Members Allowances	300,000	-	-	300,000	-	300,000	0%
Refined Fuels & Lubricants	300,000	-	-	300,000	-	300,000	0%
Training	100,000	-	-	100,000	-	100,000	0%
Catering Services	50,000	-	-	50,000	-	50,000	0%

**Igembe North 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)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
Remuneration of Instructors and Contract Based service	50,000	-	-	50,000	-	50,000	0%
Accommodation Expenses	200,000	-	-	200,000	-	200,000	0%
<b>Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	<b>0%</b>
<b>13.0 Other payments</b>				-		-	
NG-CDF Office Igembe North	3,000,000	-	-	3,000,000	-	3,000,000	0%
Igembe North District Education Office	1,450,000	-	-	1,450,000	-	1,450,000	0%
<b>Total</b>	<b>4,450,000</b>	<b>-</b>	<b>-</b>	<b>4,450,000</b>	<b>-</b>	<b>4,450,000</b>	<b>0%</b>
<b>14.0 Unallocated fund</b>							
Unapproved projects	2,462,025	-	-	2,462,025	-	2,462,025	0%
AIA	-	64,000	-	64,000	-	64,000	0%
PMC savings	-	3,425,948	-	3,425,948	-	3,425,948	0%
<b>Total</b>	<b>2,462,025</b>	<b>3,489,948</b>	<b>-</b>	<b>5,951,973</b>	<b>-</b>	<b>5,951,973</b>	<b>0%</b>
	<b>145,087,603</b>	<b>7,225,973</b>	<b>-</b>	<b>152,313,576</b>	<b>45,027,896</b>	<b>107,285,680</b>	<b>30%</b>

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



#### **XIV. Significant Accounting Policies**

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

##### **1. Statement of Compliance and Basis of Preparation**

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

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

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

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

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

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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



*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> June 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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



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

**XV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 185065	7,000,000	0
AIE NO. B 185341	6,000,000	0
AIE NO. B 185605	15,000,000	0
AIE NO. B 185896	5,000,000	0
AIE NO. B 205736	12,000,000	0
AIE No. B 206352	12,000,000	
AIE NO. B 140894		38,188,879
AIE NO. B 105385		34,000,000
AIE NO. B 105600		34,000,000
AIE NO. B 128506		15,000,000
AIE NO. B 128817		26,000,000
AIE NO. B 154015		28,088,879
AIE NO. B 106151		200,000
AIE NO. A 895062		1,500,000
<b>TOTAL</b>	<b>57,000,000</b>	<b>176,977,758</b>

**2. Proceeds From Sale of Assets**

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Igembe North 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)*

**3. Other Receipts**

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	64,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	3,425,948	-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	<b>3,489,948</b>	<b>-</b>

**4. Compensation Of Employees**

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	881,980	3,072,710
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance		-
Gratuity-contractual employees	1,510,140	-
Employer Contributions Compulsory national social security schemes	35,820	202,810
<b>TOTAL</b>	<b>2,427,940</b>	<b>3,275,520</b>



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*Notes To the Financial Statements (Continued)*

**5. Committee Expenses**

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	4,056,000	2,821,000
Other committee expenses	-	0
<b>TOTAL</b>	<b>4,056,000</b>	<b>2,821,000</b>

**6. Use of Goods and services**

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	48,000	61,843
Communication, supplies and services	85,545	0
Domestic travel and subsistence	1,214,400	655,000
Printing, advertising and information supplies & services	-	1,667,139
Rentals of produced assets		-
Training expenses	565,977	1,500,000
Hospitality supplies and services	600,000	0
Insurance costs	100,000	219,524
Specialised materials and services	-	-
Office and general supplies and services	489,400	799,244
Fuel , oil & lubricants	714,634	2,468,230
Other operating expenses	162,365	0
Bank charges	44,120	64,500
Security operations	-	275,000
Routine maintenance - vehicles and other transport equipment	138,925	1,147,462
Routine maintenance- other assets	11,900	939,400
<b>TOTAL</b>	<b>4,175,266</b>	<b>9,797,342</b>

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**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	1,500,000	69,818,348
Transfers to Secondary Schools	-	54,304,957
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>1,500,000</b>	<b>124,123,304</b>

**8. Other Grants and Other transfers**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary ( see attached list)	15,141,000	18,669,500
Bursary -Tertiary ( see attached list)	17,227,690	11,672,500
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	-	2,000,000
Sports Projects ( see attached list)	-	2,741,778
Environment Projects ( see attached list)	-	-
Emergency Projects ( see attached list)	500,000	6,695,994
Roads Projects	-	-
<b>TOTAL</b>	<b>32,868,690</b>	<b>41,779,772</b>



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**9. Acquisition Of Assets**

<b>Non Financial Assets</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**10. Constituency Oversight Committee**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
COC Members allowance	-	-
Other COC expenses	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**11. Other Payments**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic Plan	-	-
ICT Hubs	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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**12. Cash Book Bank Balance**

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
Cooperative Bank of Kenya, A/C No. 01141612208000, Branch Maua. (main account)	19,198,077	725,546
	-	-
<b>TOTAL</b>	<b>19,198,077</b>	<b>725,546</b>
<b>12B: CASH IN HAND)</b>		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**13. Outstanding Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>Total</b>		-	-	-



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**14. Retention and Gratuity**

<b>14.A Retention</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

<b>14.B Gratuity</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	<b>Kshs (1/7/2022)</b>	<b>Kshs (1/7/2021)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	725,546	5,544,726
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>725,546</b>	<b>5,544,726</b>
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	725,546	5,544,726

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**16. Prior Year Adjustments**

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	725,54	3,010,479	3,736,025
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>725,546</b>	<b>3,010,479</b>	<b>3,736,025</b>

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

	Dr	Cr
Leeta Primary School FMC Bal	2,000,00.00	
Bursary reversals	1,257,820.00	
Cashbook Adjustment errors		30,341.01
Bursary Cheques Reversals		217,000
Bal c/d prior year Adjustments		3,010,478.99
<b>Total</b>	<b>3,257,820</b>	<b>3,257,820</b>

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1 <sup>st</sup> 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



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Deposit and Retentions as at 1 <sup>st</sup> 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 $D - A$	-	-

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**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

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

**19.2: Pending Staff Payables (See Annex 2)**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	226,720	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>226,720</b>	<b>-</b>

**19.3: Unutilized Fund (See Annex 3)**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,650,558	1,577,167
Committee Expenses	-	-
Use of goods and services	2,842,144	(82,265)
Amounts due to other Government entities (see attached list)	68,579,001	1,001
Amounts due to other grants and other transfers (see attached list)	21,312,004	(770,357)
Acquisition of assets	1,500,000	-
Oversight Committee	1,000,000	-
Others ( <i>specify</i> )	4,450,000	-
Funds pending approval	5,951,973	-
<b>Total</b>	<b>107,285,680</b>	<b>725,546</b>



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

PMC account balances (see attached list)	3,420,289	2,964,580
Total	3,420,289	2,964,580

\*2021-2022 Figures restated

**XVI. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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



**Annex 2 - Analysis of Pending Staff Payables**

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2023</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1. Mary Kathure	Former Accounts Assistant	<u>1<sup>st</sup> July 2020</u>	226,720	
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
<b>Compensation of employees</b>	To pay for salaries, gratuity, house allowance and transport allowance	1,650,558	1,577,167	Unutilized because of late funding
<b>Use of goods &amp; services</b>	To cater for fuel, stationery, computer accessories etc	2,842,144	(82,265)	Unutilized because of late funding
<b>Amounts due to other Government entities</b>				
<b>Primary schools projects:</b>				
Lukununu Primary School	Renovation to completion of 3 classrooms; flooring, plastering, re-roofing and painting	2,000,000	-	Unutilized due to lack of funding
Miuine Primary School	Construction to completion of 6 door pit latrine and a permanent septic tank(80M3) with one chamber to take care of persons with disability	1,000,000	-	Unutilized due to lack of funding
Kangenyone Primary School	Construction to completion of a classroom	1,200,000	-	Unutilized due to lack of funding

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kk Etama Primary School	Renovation to completion of 3 classrooms; flooring, plastering, re-roofing and painting.	2,000,000	-	Unutilized due to lack of funding
Murungene Primary School	Construction to completion of 6 door pit latrine and a permanent septic tank(80M3) with one chamber to take care of persons with disability	1,000,000	-	Unutilized due to lack of funding
Kilera Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
St.Mathew Mariri Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Linjoka Primary School	Renovation to completion of 2 classrooms; flooring, plastering, re-roofing and painting	1,300,000	-	Unutilized due to lack of funding
Kk Baithai Primary School	Construction of a 100-student capacity dining hall phase I ;foundation, walling and roofing	2,000,000	-	Unutilized due to lack of funding
Nac Nkandone School	Construction to completion of 2 classroom.	2,400,000	-	Unutilized due to lack of funding
Naathu Primary School	Construction to completion of 6 door pit latrine and a permanent	1,000,000	-	Unutilized due to lack of funding



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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	septic tank(80M3) with one chamber to take care of persons with disability			
Kaumone Nac Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Aithu Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Mbiriata Primary School	Construction to completion of 6 door pit latrine and a permanent septic tank(80M3) with one chamber to take care of persons with disability	1,000,000	-	Unutilized due to lack of funding
Gukiwine Primary School	Construction to completion of 1 classroom.	1,200,000	-	Unutilized due to lack of funding
Kambo Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Marere Primary School	Construction to completion of 6 door pit latrine and a permanent septic tank(80M3) with one chamber to take care of persons with disability	1,000,000	-	Unutilized due to lack of funding
Karichu Primary School	Construction to completion of 6 door pit latrine and a permanent	1,000,000	-	Unutilized due to lack of funding

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	septic tank(80M3) with one chamber to take care of persons with disability			
Ndoleli Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
NAC Kibuchwa Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
MCK Kaoronene Primary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
<b>Secondary schools projects:</b>				
Kirindara secondary school	Completion of an administration block of 70 staff capacity; plumbing & installation of a bio digester	1,001	1,001	Unutilized due to excess funding of the project
Antuambui Boys Secondary School	Purchase of a new 46 seater school bus (one off and no insurance nor asset financing involved) and this within the government negotiated range and as such there is no extra cost involved	8,678,000	-	Unutilized due to lack of funding
Ntunene Girls Secondary School	Construction to completion of administration block comprising of five	5,000,000	-	Unutilized due to lack of funding



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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	roomed offices			
Kirindara Secondary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Inono Secondary School	Construction of a 45-student capacity laboratory phase I; foundation, walling, roofing	2,200,000	-	Unutilized due to lack of funding
Mweromutua Secondary School	Construction to completion of 2 classrooms.	2,400,000	-	Unutilized due to lack of funding
Mweromutua Secondary School	Construction of a 45-student capacity laboratory phase I; foundation, walling and roofing	2,200,000	-	Unutilized due to lack of funding
Leeta Secondary School	Construction of a 100-student capacity dining hall phase I; foundation, walling and roofing	2,200,000	-	Unutilized due to lack of funding
Antubetwe Kiongo Secondary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
Antubetwe Kiongo Secondary School	Completion of dining hall with a capacity of 250 students; fixing of window Panes, fixing of doors, Electricity & Mechanical Installation	1,000,000	-	Unutilized due to lack of funding
Mutuati Secondary School	Additional funds for construction of 5 roomed Administration	2,000,000	-	Unutilized due to lack of funding



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
	Block; roofing			
Anjalu Secondary School	Construction of a 100-student capacity dining hall phase I; foundation, walling and roofing	2,200,000	-	Unutilized due to lack of funding
Kathatene Secondary School	Construction of a 100-student capacity dining hall phase one-foundation, walling and roofing	2,200,000	-	Unutilized due to lack of funding
Nairuru Secondary School	Construction of a 100 student capacity dining hall phase one-foundation, walling and roofing	2,200,000	-	Unutilized due to lack of funding
Kiani Secondary School	Construction to completion of a classroom.	1,200,000	-	Unutilized due to lack of funding
<b>Tertiary institutions projects:</b>				
Kaelo technical training institute	Fencing to completion of the compound (approx 5 acre) piece of land using chain-link, barbed wire and concrete posts.	5,000,000	-	Unutilized due to lack of funding
<b>Sub-Total</b>		<b>68,579,001</b>	<b>1,001</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary to secondary	Payment of bursary to	-	(361,956)	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
schools	needy students in secondary schools			
Bursary to tertiary institutions	Payment of bursary to needy students in tertiary institutions	772,310	-	
Bursary to special schools	Payment of bursary to needy students in special Institutions	2,000,000	-	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,136,190	(408,400)	Unutilized due to lack of emergency cases
<b>Security:</b>				
Nkandone admin police camp	Construction to completion of 4 door pit latrine and a permanent septic tank(80M3) with one chamber to take care of persons with disability	800,000	-	Unutilized due to lack of funding
Nkandone admin police camp	Completion 4 roomed of offices: Fixing of doors & windows, plastering, flooring and paint works	600,000	-	Unutilized due to lack of funding
Laare police station	Completion of a storied Administration block comprising of twelve rooms; concreting, walling and roofing, fixing of doors and windows, paint works and electrical works.	5,200,000	-	Unutilized due to lack of funding



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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
Inono chiefs camp	Completion of chief's office comprising of 3 offices: flooring and plastering of 2 rooms and construction of remaining one room from foundation to completion level.	600,000	-	Unutilized due to lack of funding
<b>Sports:</b>				
Sports	Carry out Constituency Football Sports tournament (Kshs.1,000,000) and the winning teams/Schools to be awarded with trophies, balls, goal nets and games kits(Kshs.1,901,752)	2,901,752	-	Unutilized due to lack of funding
<b>Environment Projects:</b>				
Lubua Primary School	Construction to completion of 3 door toilets one chamber to cater for persons with disability	650,876	-	Unutilized due to lack of funding
Kiolo Primary School	Construction to completion of 3 door toilets one chamber to cater for persons with disability	650,876	-	Unutilized due to lack of funding
<b>Sub-Total</b>		<b>21,312,004</b>	<b>(770,357)</b>	
<b>Acquisition of assets</b>				



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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
NG -CDF Igembe north	Purchase of office furniture- hall table 50,000, 100pcs hall chairs @6,000 = 600,000, metal cabinets 5pcs@40,000=200,000, visitor chairs 10pcs@5,000 = 50,000	1,000,000	-	Unutilized due to lack of funding
NG -CDF Igembe north	Purchase of Computer Equipment- 3 HP Pavilion laptops at Kshs 100,000 each and one Kyocera(copy-scan-print) printer at Kshs 200,000	500,000	-	Unutilized due to lack of funding
<b>Sub-Total</b>		<b>1,500,000</b>	<b>-</b>	
<b>Oversight Committee Expenses(itemize)</b>				
COC Members Allowances	To cater for allowances and expenditure of the constituency oversight committee	300,000	-	Unutilized due to late funding
Refined Fuels & Lubricants	To cater for allowances and expenditure of the constituency oversight committee	300,000	-	Unutilized due to late funding
Training	To cater for allowances and expenditure of the constituency oversight committee	100,000	-	Unutilized due to late funding
Catering Services	To cater for allowances and expenditure of the	50,000	-	Unutilized due to late

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022-2023</b>	<b>Outstanding Balance 2021-2022</b>	<b>Comments</b>
	constituency oversight committee			funding
Remuneration of Instructors and Contract Based service	To cater for allowances and expenditure of the constituency oversight committee	50,000	-	Unutilized due to late funding
Accommodation Expenses	To cater for allowances and expenditure of the constituency oversight committee	200,000	-	Unutilized due to late funding
<b>Sub-Total</b>		<b>1,000,000</b>	-	
<b>Others (specify)</b>				
Strategic Plan	Strategic Plan- To facilitate in preparation, facts collection designing, typesetting and printing of Igembe North Constituency Strategic plan for the period between 2023-2027	3,000,000	-	Unutilized due to lack of funding
SCDE Office	Completion of 8 roomed District Education Officer's office: Gable, roofing, fixing of doors & windows, fixing of the window panes, keying, pointing, glazing, plastering and painting works.	1,450,000	-	Unutilized due to lack of funding
<b>Sub-Total</b>		<b>4,450,000</b>	-	

**Igembe North Constituency  
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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Funds pending approval		5,951,973	-	
<b>Grand Total</b>		<b>107,285,680</b>	<b>725,546</b>	



**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land	-	-	-	-
Buildings and structures	21,633,422	-	-	21,633,422
Transport equipment	11,877,577	-	-	11,877,577
Office equipment, furniture and fittings	8,627,920	-	-	8,627,920
ICT Equipment, Software and Other ICT Assets	220,000	-	-	220,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>42,358,919</b>	<b>-</b>	<b>-</b>	<b>42,358,919</b>

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Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023*

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
KINISA GSU BASE CAMP	EQUITY BANK LAARE BRANCH	400278835930	4,509	4,509
KAMBIA SDA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278836235	2,495	2,495
KARIATI AIPCA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278837175	2,920	2,920
MCK MERIA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278838106	760	1,000,760
LUKUNUNU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278838561	770	770
MWERONGUNDU SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278839580	1,009	1,009
KIOLO AIPCA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278839952	2,258	2,258
MURUNGENE PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278843263	25,875	25,875
NTUNENE SECONDARY SCHOOL	EQUITY BANK LAARE BRANCH	400278843754	4,760	4,760
NKAMATHI SPECIAL SCHOOL	EQUITY BANK LAARE BRANCH	400278844197	2,579	2,579
KILERA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278849139	3,640	3,640
ST.MARTINS BOARDING PRY SCH.KABAITURI	EQUITY BANK LAARE BRANCH	400278852765	890	890
MCK ITHATA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278853697	193,255	293,255
MBIRIATA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278854193	2,303	2,303
KIRINDARA SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278856827	842,652	842,652
MCK NAATHU JUNIOR PRIMARY SCH.	EQUITY BANK LAARE BRANCH	400278856971	1,132	1,132
NKAMATHI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278857428	1,043	1,043
LUKUNUNU SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278862021	351	351
KATHANGA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278862293	1855	1855
NKANDONE PRIARY SCHOOL	EQUITY BANK LAARE BRANCH	400278862439	7,715	7,715
MRIKI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278868443	2,880	2,880
NAIRURU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278872570	25,640	25,640
KARICHU MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278873820	1,902	1,902
ST.JOHNS MALAENE PRY SCH.	EQUITY BANK LAARE BRANCH	400278883055	3,020	3,020



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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
KIANI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278883605	1,686	1,686
MALAENE AP CAMP	EQUITY BANK LAARE BRANCH	400278884936	469	469
KATHATENE MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278887520	1,760	1,760
THEERA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278889943	7,335	7,335
NGUKWINE SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278895547	6,640	6,640
NAC KIBUTU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278896585	8,568	8,568
ANTUBETWE KIONGO SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278899167	105	105
ANJALU DAY SEC.SCHOOL	EQUITY BANK LAARE BRANCH	400278902769	658	658
NDOLELI MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278905218	760	760
MCK KAMBOO MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278907811	35	35
LINJOKA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278913749	7,886	7,886
MURARA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278925408	5,040	5,040
AITHU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278932781	1,523	1,523
MURWETI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278937861	621	621
EAPC MWANGATHIA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278942421	3445	3,445
KABACHI POLICE POST	EQUITY BANK LAARE BRANCH	400278956288	-	-
LAARE AP	EQUITY BANK LAARE BRANCH	400278965192	1,000	1,000
KABACHI CHIEFS CAMP	EQUITY BANK LAARE BRANCH	400278965369	1,160	1,160
KAUMONE DAY & BOARDING PRY SCHOOL	EQUITY BANK LAARE BRANCH	400278974941	341	341
KATHANGA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278978981	5,697	5,697
INONO NAC PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278982317	2,006,180	2,006,180
KK ETAMA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400278992363	2760	2,760
NAIKURIU SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278995709	180	180
K.K. BAITHAI SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400278998015	532	306,532



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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
INONO DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279014895	880	880
AEO MUTUATI OFFICE	EQUITY BANK LAARE BRANCH	400279024373	878	878
KITHETU MIXED DAY & BOARDING SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279045591	100	100
NGITANA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279051447	1,974	1,974
MUROMUTUA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279054104	6,120	6,120
NAATHU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279061081	7,590	7,590
K.K KIULA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279066056	2,140	2,140
MUTUATI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279094007	220	220
ST.ANTONY PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279143043	1,448	1,448
AMBARU MIXED SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279179227	3,760	3,760
NAIKURIU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279235456	11,666	11,666
CCM KACHIURU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279261302	1710	1710
LAARE CHIEF'S OFFICE	EQUITY BANK LAARE BRANCH	400279443867	200	200
MBURANJIRU MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279560275	16,485	16,485
MUTUATI POLICE POST	EQUITY BANK LAARE BRANCH	400279561009	260	260
NDOLELI POLICE POST	EQUITY BANK LAARE BRANCH	400279592701	-454	454
BARENATA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279628961	720	720
MPEKETONI POLICE POST	EQUITY BANK LAARE BRANCH	400279655414	741	741
KINNA MERU POLICE POST	EQUITY BANK LAARE BRANCH	400279655417	757	757
KANTHALI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279658664	85	85
KAELO TECHNICAL T..C	EQUITY BANK LAARE BRANCH	400279695867	-140	-137
MWERONGUNDU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279714831	835	23,835
LUBUA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279742309	8,575	8,575
KANG'ENYONENE DAY & BOARDING PRY	EQUITY BANK LAARE BRANCH	400279745993	770	770
MUTUATI ASSISTANT COUNTY	EQUITY BANK LAARE BRANCH	400279762014	66,191	66,191



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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
COMMISSIONER'S OFFICE				
MCK KAORONENE DAY & BOARDING PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279764453	840	83,840
KATHANGA SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279773244	3828	3,828
A.I.P.C.A ST.MATHEW'S – MUROMUTUA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279779918	3,025	3,025
TIIRI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279780769	1,198	194,219
NGUKWINE PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279781230	12	12
KIANI MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279781936	1,210	1,210
KIANI MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279782005	1,761	1,761
MUURUNE AIPCA DAY AND BOARDING PRY. SCHOOL	EQUITY BANK LAARE BRANCH	400279782583	17256	17256
KAMUKUNJI POLICE POST	EQUITY BANK LAARE BRANCH	400279788639	3338	3338
M.C.K ST.MATHEW MIXED DAY & BOARDING PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279788997	568	568
NDOLELI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279789771	1,135	1,135
KIRINDARA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279832355	-3,177	-3,108
NKANDA SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400279857612	2,730	2,730
MARIRI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400279867536	2963	2963
KATHATENE PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280028034	502	502
MCK KARICHU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280030192	2,128	2,128
AMBARU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280030674	1,787	1,787
KAMUWE PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280032305	11,552	11,552
KIROMWATHI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280038131	2,223	2,223
KAMBOO PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280048425	692	692
NAIRURU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280084942	669	669
ANJALU PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280086037	7984	7984
MIRIKI MIXED DAY SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400280089240	692	692
MEA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280211016	2,751	2,751



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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
IGEMBE NORTH SPORTS COMMITTEE	EQUITY BANK LAARE BRANCH	400280215895	340	340
DIRECTOR OF CRIMINAL INVEST.OFFICE	EQUITY BANK LAARE BRANCH	400280269527	7	7
MUTUATI SEC. SCHOOL	EQUITY BANK LAARE BRANCH	400280445392	1,000	1,000
ST.FRANCIS AIPCA KIROMWATHI	EQUITY BANK LAARE BRANCH	400280493904	509	509
NKIRINA PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280820108	4036	4,036
MBAYO EAPC PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280894059	1,565	1,565
MBAYO PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400280982458	880	880
NAC NTONYIRI PRIMARY SCHOOL	EQUITY	400279789740	1,248	1,248
NGINYO POLICE POST (PMC) ACCOUNT	EQUITY BANK LAARE BRANCH	400282060673	547	547
ST. JOSEPH LINJOKA PRIMARY	EQUITY BANK LAARE BRANCH	400282060652	1450	1450
ST.SIMON AND JUDE A.I.P.C.A PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400281216722	1,172	1,172
MCK NTHANGARINE ACADEMY (PMC) ACCOUNT	EQUITY BANK LAARE BRANCH	1860282879307	1,000	-
BULU ANTI-STOCK THEFT UNIT	EQUITY BANK LAARE BRANCH	400282393912	500	500
MARIRI DAY MIXED SECONDARY SCHOOL	EQUITY BANK LAARE BRANCH	400282074607	1,000	1,000
LEETA PRIMARY SCHOOL (PMC) ACCOUNT	EQUITY BANK LAARE BRANCH	400282065736	-	-
NAC KIBUCHUA PRIMARY SCHOOL (PMC) ACCOUNT	EQUITY BANK LAARE BRANCH	400282232495	1,500	1,500
DEPUTY COUNTY COMMISSIONERS RESIDENCE (PMC)	EQUITY BANK LAARE BRANCH	400281767002	1,700	1,700
KIRINDARA CHIEF'S OFFICE (PMC)	EQUITY BANK LAARE BRANCH	400281408275	1,550	1,550
KK BAITHAI PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400281344015	2,150	2,150
MIUINE DAY SECONDARY SCHOOL	EQUITY BANK LAARE BRANCH	400281222925	100	100
CCM MARERE PRIMARY SCHOOL	EQUITY BANK LAARE BRANCH	400281194161	1,048	1,048
NKAMATHI MIXED DAY	EQUITY BANK LAARE BRANCH	400281072805	1,95	1,955

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
SECONDARY SCHOOL				
EAPC ACADEMY NGUKWINE- NG - CDF PROJECT	EQUITY BANK LAARE BRANCH	400281056030	48	48
MWANGATHIA PRIMARY SCHOOL	NYAMBENE ARIMI SACCO	27515	420	-
<b>TOTAL</b>			<b>3,420,289</b>	<b>2,964,580</b>



**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)
1.1	A recast of opening balance on total payments gives Kshs.166,044,500 while financial statements reflects opening balance in respect to total payments of Kshs.166,047,500 resulting to unreconciled variance of Kshs.3,000.	Please note that the above was a typo and the correct amount should have been Kshs 166,044,500	Resolved	
2.1	Note 17.4 and Annex 5 to the financial statements reflects Kshs.2,963,600 in respect to project Management Committee (PMC) bank balances held by various institutions. However, the respective cashbooks and bank	Please note that in future we shall prepare bank reconciliation statements for the project management accounts	Resolved	

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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>reconciliation statements were not provided for audit review contrary to Sections 100 and 90(1) of the Public Finance Management (National Government) Regulations, 2015. In the circumstances, the accuracy and completeness of the Kshs.2,963,600 PMC bank balances as at 30 June, 2022 could not be confirmed. In addition, the Fund was in breach of the law.</p>			
2.2	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.12,618,342</p>	<p>Please note that in future we shall endeavour to ensure the motor vehicle is inspected by the mechanical officer before and after repair</p>	Resolved	



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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>which includes Kshs.3,615,692 in respect to routine maintenance of vehicles, which further includes Kshs.637,181 paid to a service provider. However, the payments were not supported with pre-inspection reports assessing the scope of repair and maintenance, post inspection reports or job cards to confirm the repair were done satisfactorily and approvals for the repairs by the assigned officer from the Ministry of Transport. Further, it has not been explained how the service provider was identified as the sole supplier for the motor vehicle repairs. In the</p>			

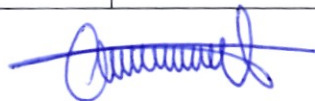
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	circumstance, the accuracy, propriety and value for money for the expenditure of Kshs.637,181 could not be confirmed.			
2.3	The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amount of Kshs.12,618,342, which includes Kshs.3,615,692 in respect to routine maintenance of vehicles and which further includes Ksh.2,910,015 In respect to fuel. However, the amount spent on fuel was not supported with a fuel register, breakdown of the invoices of fuel drawn and reconciliations	Please note that in future we shall ensure we maintain a fuel register of fuel drawn and reconciliations between the mounts charged by the service station and amounts in the detail orders.	Resolved	



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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>between the amounts charged by the service station and amounts in the detail orders. Further, the contract for fuel did not detail the price of fuel, list of vehicles to be fueled at the service station and the duration of the contract. In the circumstances, the accuracy and value for money for the expenditure of Kshs.2,910,015 could not be confirmed.</p>			



**MBURU NGUGI**  
Fund Account Manager.