



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

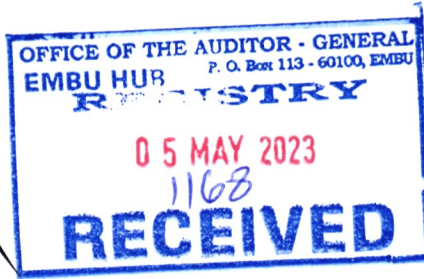
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
IGEMBE CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL ASSEMBLY
DATE: 21 JUN 2023 WED
TABLED BY: Hon. Kimani Ichungwala
Leader, Majority
CLERK AT THE TABLE: Enlay Muruki

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

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

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

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I. 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 2016. 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)
- e) (b) of the Constitution;
- f) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- g) 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;
- h) 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;
- i) 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;

- j) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- k) 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
- l) 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 central 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Danson Njogu Njiru
2.	Sub-County Accountant	Millicent Njeri Kamau
3.	Chairman NGCDFC	Andrew Ebuthania
4.	Member NGCDFC	Joseph Mutharimi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Igembe Central 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.

(e) Igembe central Constituency NGCDF Headquarters

P.O. Box 300-60606
NG-CDF Building/House/Plaza
Meru-Maua Avenue/Road/Highway
Meru, KENYA

(f) Igembe Central Constituency NGCDF Contacts

Telephone: (254) 703-780-482
E-mail: cdfigembecentral.go.ke
Website: www.go.ke

(g) Igembe Central Constituency NGCDF Bankers

Co-operative Bank Account no. 01141414913000
Branch, Maua
P.o Box 300-60600
Maua.

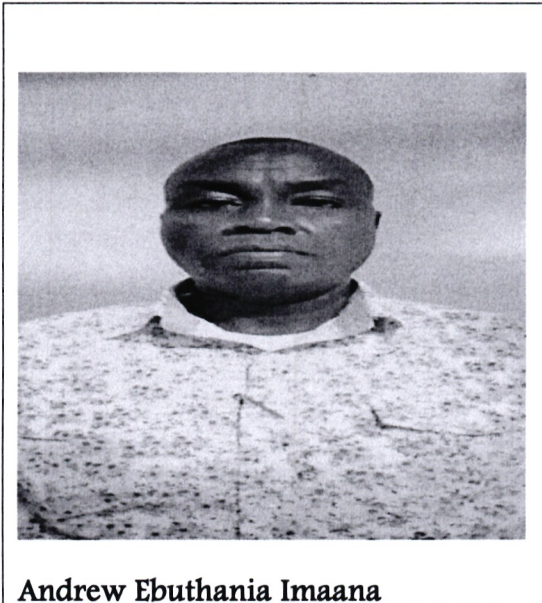
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

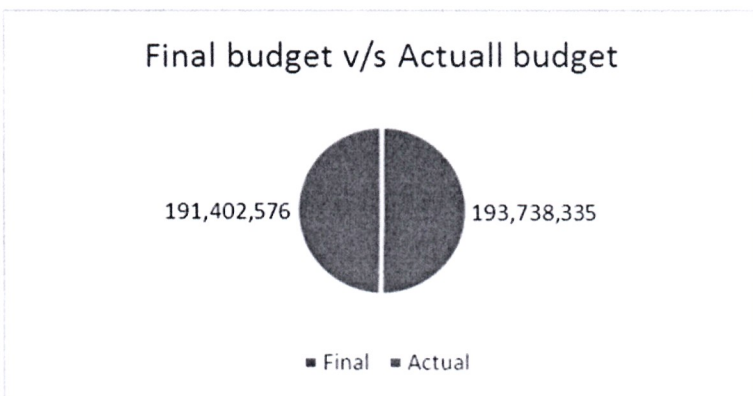
II. NG-CDFC Chairman's Report

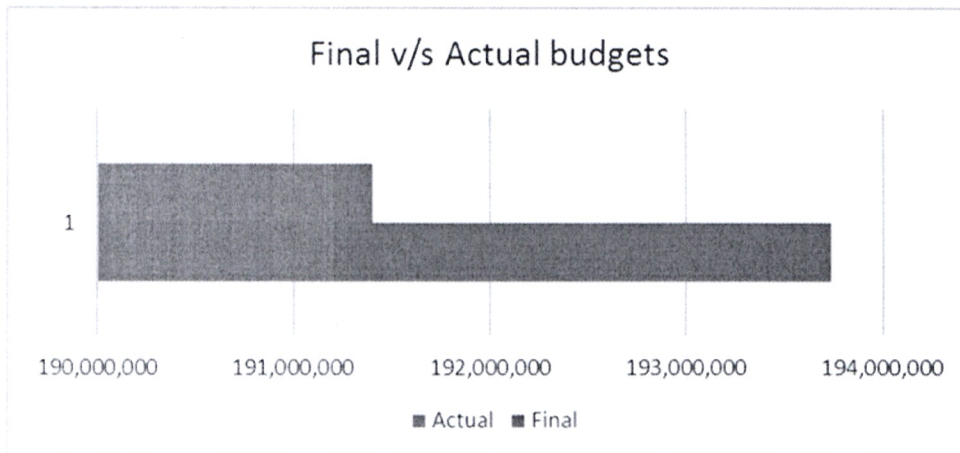


Igembe central constituency is situated along Meru-Maua road and borders Igembe South on the north, Isiolo on the west and Tigania east on the south regions. The main economic stay of the constituency is mainly farming of food crops with a large portion with Miraa cash crop .There is a large area in the west which is dry and the community majors on livestock keeping as their main economic activities. The constituency is vast with five wards and approximately has 350,000 population. The constituency is wholly developed by NGCDF in about 80% together with other partners, mainly national government and nongovernmental organizations.

IGEMBE CENTRAL NGCDF PERFORMANCE

The constituency final budget was Kshs. 193,738,335 the financial year 2021/2022 and has efficiently absorbed Kshs.191,402,576 which translate into 98.8%% rate inclusive of bank balance brought forward and there was budget utilization difference of ksh.2,335,758.90 as shown below.





KEY ACHIEVEMENTS OF THE FUND

NGCDF has transformed many lives of Igembe central residents. The empirical data available coupled with actual observations reveal an enormous impact on the residents in improved standard of living which was never witnessed before the inception of NGCDF especially in the previous years. The current year also has seen the students' benefit 99% from the bursary kitty enabling students from poor families' access education.

EMERGING ISSUES

NGCDF being a community fund has so far been identified with the needs of the constituents which changes now and then. With the establishment of the devolved functions, various sectors have been taken by the county governments which have stripped off residents the very pertinent projects central to their economic life. County governments have slowly taken off with residents agitating for various projects formally funded by NGCDF and this has brought great discontent on the side of the residents who think such functions should be handled by NGCDF.

IMPLEMENTATION CHALLENGES.

There various challenges meted in the implementation of the kitty namely:

- a) Lack of management skills by the project implementation committees.
- b) Political interferences from the competing political groups.
- c) Funds delay from the NG-CDF board.
- d) Security threats especially in projects falling to cattle rustling areas.
- e) Roads impassability in the heart of the constituency.

WAY FORWARD

1. Again PMC are being trained frequently on good management practices.
2. NG-CDF and the MP have sphere headed a campaign of non-interference with development
3. The NG-CDF board has promised to hasten the process of Funds disbursement
4. NG-CDF has implemented various security projects i.e. police posts, AP lines and G.S.U camps.
5. KERRA which is under national government and also managed by NG-CDF committees has improved so many roads

*Igembe central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Signature



CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

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 Central Constituency 2018-2022* 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:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 21/22 -we increased number of classrooms from 28-29 -laboratories from 5 to 7 -administration block increased from 5 to 7 - Bursary beneficiaries increased from 4515 to 5000 -6 medical class built.
Security	To improve security in the constituency	Decreased cases of insecurity in the constituency	Number of security infrastructure built.	In FY 21/22 we have increased the number of

Igembe central Constituency
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				assistant chief's office from 3 to 4, chief's office from 3 to 4 enhance security.
Environment	Reduce environmental degradation	Increased ground cover by planting more trees.	Number of trees planted.	In FY 21/22 we have increased the number of schools from 20 to 30 which have benefited from tree planting.
Sports	To enhance sporting activities in the constituency.	Increased number of youth tournaments.	Number of youth clubs participating in the constituency.	Number of youth's clubs benefiting from youth tournaments increased from 15 to 25.
Emergency	To alleviate emergency cases in the constituency	Reduced number of emergency cases	Number of emergency cases funded and solved	Emergency cases identified and solved

IV. Environmental and Sustainability Reporting

Igembe Central 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 Central NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Igembe Central 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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Igembe Central 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 Central 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 Central 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 Central 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.

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

.....
Name: Danson Njogu

FAM



V. 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 Central 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, 2022. 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 Central 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Igembe Central 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.

***Igembe central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

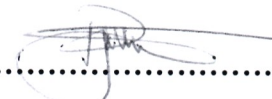
The Accounting Officer in charge of the NGCDF Igembe Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were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

Approval of the financial statements

The NGCDF- Igembe Central Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.

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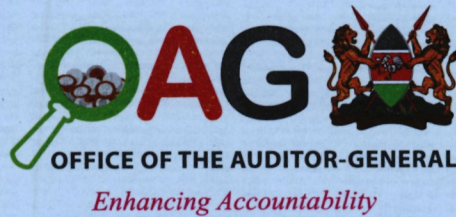

Name: Andrew Ebuthania
Chairman – NGCDF Committee

.....


Name: Danson Njogu
Fund Account Manager



REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ISEMBE CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Isembe Central Constituency set out on pages 1 to

43, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

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

Basis for Qualified Opinion

1. Unconfirmed Fixed Assets Register and Land Ownership

Annex 4 to the financial statements reflects a balance of Kshs.60,060,686 in respect of summary of fixed assets register. However, the fixed asset register provided for audit review was incomplete since details such as individual description of assets including model, asset number, and quantity/size of the assets were missing.

Further, Management did not provide land ownership documents, and the assets were not coded or tagged for ease of identification or tracking as required by Regulation 139(1) (b) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy, completeness, ownership, and existence of the fixed assets balance of Kshs.60,060,686 could not be confirmed.

2. Cash and Cash Equivalents - Stale Cheques

The statement of assets and liabilities and as disclosed in Note 10(A) to the financial statements reflects a balance of Kshs.2,335,759 in respect of cash and cash equivalents. However, the bank reconciliation statement includes unrepresented cheques amounting to Kshs.5,009,879 out of which stale cheques totalling Kshs.22,986 have not been reversed in the cashbook

In the circumstances, the accuracy and completeness of the cash and bank balance of Kshs.2,335,759 could not be confirmed.

3. Variances in the Project Implementation Status

The statement of receipts and payments and as disclosed in Notes 6 and 7 to the financial statements reflects amounts of Kshs.123,704,767 and Kshs.55,659,840 in respect of transfers to other Government units and other grants and transfers respectively both totalling to Kshs.179,364,607 which were earmarked for project implementation during the

year. However, the project implementation status provided for audit review reflects an amount of Kshs.123,649,493 resulting to an unexplained and unreconciled variance of Kshs.55,715,114.

In the circumstances, the accuracy and completeness of project implementation status amounting to Kshs.55,715,114 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 Central Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no other 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, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Project Verification

1.1 Poor workmanship in the Construction of a Classroom for Matiandui Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.123,704,767 in respect of transfers to other

Government units which includes an amount of Kshs.47,729,927 relating to transfer to primary schools. Included in the transfer is an amount of Kshs.1,200,000 transferred to Matiandui Primary School for construction of one classroom. However, review of the project files and physical verification done in the month of March, 2023 revealed that the project had two labels, one stating that the project was funded and done in the financial year 2020/2021 and other stating that it was done in the financial year 2021/2022, hence it could not be established which year the project was done. Further, poor workmanship was noted as the floor had numerous cracks. In addition, electrical works, project sign post and plague had not been done as provided for in the bill of quantities. In addition, it was noted that even though the project had been marked as complete and in use, there were no completion certificate, inspection and acceptance report, hence it could not be confirmed how the contractor was paid in full.

1.2 Unsupported Renovation of Three Classrooms at Kabukuro Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.123,704,767 in respect of transfers to other Government units which includes an amount of Kshs.47,729,927 relating to transfer to primary schools. Includes in the transfer is an amount of Kshs.1,000,000 for renovation of three (3) classrooms at Kabukuro Primary School. However, review of the project files and physical verification done in the month of March, 2023 revealed that the project was not labelled and electrical conduits work, project sign post and a plague had not been done as provided for in the bill of quantities.

Further, even though the project had been marked as complete and in use, there was no completion certificate, inspection and acceptance report, hence it could not be established how the contractor was paid in full.

1.3 Poor workmanship in the Construction of Two (2) Classrooms at Bureiruri Secondary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.123,704,767 in respect of transfers to other Government units which includes an amount of Kshs.51,238,220 relating to transfer to secondary schools. Included in the transfers is an amount of Kshs.2,200,000 for construction of two (2) classrooms to completion at Bureiruri Secondary School. However, review of the project files and physical verification done in the month of March, 2023 revealed that only ten (10) windows had been done instead of fourteen and door stoppers had not been fixed as provided for in the bill of quantities.

Further, poor workmanship was noted as the floor had holes and the paint had started peeling off.

In the circumstances, value for money for the construction of the above classrooms could not be confirmed.

2. Irregular Procurement of Primary Schools Projects

The statement of receipts and payments and as disclosed in Note 6 to the financial statement reflects an amount of Kshs.123,704,767 in respect of transfers to other

Government units which includes an amount of Kshs.47,729,927 in respect of transfers to primary schools. Included in the transfers is an amount of Kshs.2,100,000 for construction and renovation of classrooms at Rikiau and Thamare Primary Schools. Review of the project files revealed that procurement process of the projects was irregularly done as the expenditures were not supported by certificate of incorporation, CR12, Valid tax compliance certificate, valid NCA certificate, current trade license, single business permit, proof of similar works and details of key personnel for the winning bidder, invoices, completion certificates and inspection and acceptance reports. This is contrary to Section 79(1) of the Public Procurement and Asset Disposal Act, 2015 which states that a tender is responsive if it conforms to all the eligibility and other mandatory requirements in the tender documents.

Further, the Management of the Fund assumed the powers of the Project Management Committees (PMCs) by irregularly engaging in the procurement process of the project contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015 which states that projects under this Act shall be implemented by the Project Management Committee appointed in accordance with the regulations made under Section 57, with the assistance of the relevant department of Government and all payments through cheques or otherwise shall be processed and effected in accordance with Government regulations for the time being in force.

In the circumstances, the regularity and value for money for the expenditure amounting to Kshs.2,100,000 could not be confirmed. Further, Management was in breach of the law.

3. Lack of Fairness and Equitable Rotation of Registered Suppliers

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.123,704,767 in respect of transfer to other Government units which includes an amount of Kshs.51,238,220 transfer to secondary schools. Includes in the transfer is an amount of Kshs.23,369,900 for construction of various secondary schools. Review of the expenditure revealed that the Management engaged the services of various suppliers in the procurement of the construction services. However, quotations and subsequent evaluation and award were given to the same supplier. Further, it was noted that one supplier featured in every request for quotations sent and was awarded the tender contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting officer shall ensure a fair and equitable rotation amongst the persons on the list under Sections 57, 71 and 106 of the Act and these Regulations.

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

4. Lack of Inspection and Acceptance Report on Construction of a Tuition Block for the Kangeta KMTC

The statement of receipts and payments and as disclosed in Note 6 to the financial statement reflects an amount of Kshs.123,704,767 in respect of transfers to other Government units which includes Kshs.24,736,620 for transfers to tertiary institutions for

the construction of a tuition block at Kenya Medical Training College (KMTC) - Kageta Campus. However, the expenditure was not supported by inspection and acceptance reports contrary to Section 48(3)(a) of the Public Procurement and Asset Disposal Act, 2015 which states that, the inspection and acceptance committee shall immediately after the delivery of the goods, works or services inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract.

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

5. Non-Compliance with Law on Ethnic Composition

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.2,552,518 in respect to compensation of employees. Review of personal files revealed that all employees were from the dominant ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

6. Failure to Appoint Security Project Management Committees

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.55,659,840 in relation to other grants and transfers which includes an amount of Kshs.3,756,023 for security projects. However, the Management did not form Project Management Committees (PMCs) to oversee the implementation of the security projects but instead assumed the powers of the PMCs in implementation of the projects by doing the PMC's roles contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015.

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

7. Non-Maintenance of List of Registered Suppliers

Review of documents provided for audit revealed that the Management did not maintain a list of registered suppliers contrary to Section 57 of the Public Procurement and Asset Disposal Act, 2015 which states that the Head of the Procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs and submission of names shall be continuous and the registration list shall be updated periodically as prescribed in Regulations and in accordance with this Act.

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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 June, 2023

Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

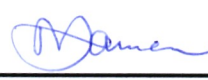
VI. Statement Of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	169,048,541
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
Total Receipts		182,177,758	169,048,541
Payments			
Compensation Of Employees	4	2,552,518	3,228,903
Use Of Goods and Services	5	9,485,451	9,190,043
Transfers To Other Government Units	6	123,704,767	86,506,825
Other Grants and Transfers	7	55,659,840	52,743,712
Acquisition Of Assets	8	-	6,925,963
Other Payments	9	=	=
Total Payments		191,402,576	158,595,446
Surplus/(Deficit)		<u>(9,224,818)</u>	<u>10,453,095</u>

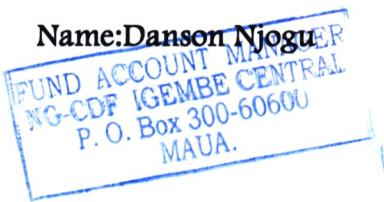
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Danson Njogu


Name: Millicent Njeru
ICPAK M/No: 26606
IGEMBE CENTRAL
SUB - COUNTY ACCOUNTANT
P.O.Box 300, Maua
Date.....

Name: Andrew Ebuthania

*Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	2,335,759	11,560,577
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		2,335,759	11,560,577
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		2,335,759	11,560,577
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	=
Net Financial Assets		<u>2,335,759</u>	<u>11,560,577</u>
Represented By			
Fund Balance B/Fwd	13	11,560,577	1,107,482
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(9,224,818)	10,453,095
Net Financial Position		<u>2,335,759</u>	<u>11,560,577</u>

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

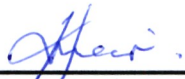
The Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager



National Sub-County
Accountant



Chairman NG-CDF
Committee

Name: Danson Njogu.

Name: Millicent Njeri
ICPAK M/No: 26606

Name: Andrew Ebuthania



IGEMBE CENTRAL
SUB - COUNTY ACCOUNTANT
P.O.Box 300, Maua
Date.....

*Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	169,048,541
Other Receipts	3	=	=
Total Receipts		182,177,758	169,048,541
Payments			
Compensation Of Employees	4	2,552,518	3,228,903
Use Of Goods and Services	5	9,485,451	9,190,043
Transfers To Other Government Units	6	123,704,767	86,506,825
Other Grants and Transfers	7	55,659,840	52,743,712
Other Payments	9	-	-
Total Payments		(191,402,576)	(151,669,483)
Total Receipts Less Total Payments		(9,224,818)	17,379,058
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	(-)
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		-	-
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(-)	(6,925,963)
Net Cash Flows from Investing Activities		-	(6,925,963)
Net Increase In Cash And Cash Equivalent		(9,224,818)	10,453,095
Cash & Cash Equivalent At Start Of The Year	10	11,560,577	1,107,482
Cash & Cash Equivalent At End Of The Year	10	<u>2,335,759</u>	<u>11,560,577</u>


***Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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


The Constituency financial statements were approved on _____ 2022 and signed by:




Fund Account Manager

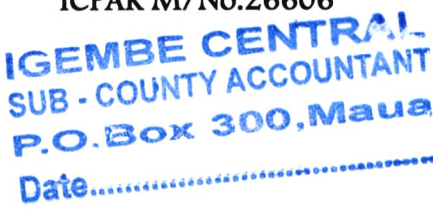


National Sub-County Accountant



Chairman NG-CDF Committee

Name: Danson Njogu


Name: Millicent Njeri
ICPAK M/No: 26606


Name: Andrew Ebuthania

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

IX. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements				
	2021/2022			2021/2022	30/06/2022		
Receipts		Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,880	11,560,577	45,088,878	193,738,335	193,738,335	-	100%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	137,088,880	11,560,577	45,088,878	193,738,335	193,738,335		100%
Payments							
Compensation Of Employees	3,911,200	-	2,840,897	6,752,097	2,552,518	4,199,579	65.3%
Use Of Goods and Services	8,426,799	980,774	(323,623)	9,083,950	9,485,451	(401,501)	100%
Transfers To Other Government Units	74,324,767	8,480,000	41,099,471	123,904,238	123,704,767	199,971	100%
Other Grants and Transfers	50,426,114	2,099,802	(716,781)	53,242,697	55,659,840	(2,417,143)	98.3%
Acquisition Of Assets	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-
Funds Pending Approval**	-	-	754,854	754,854	-	754,854	-
Totals	137,088,880	11,560,576	45,088,879	193,738,335	191,402,576	2,335,759	98.8%

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

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

- (a) [For the revenue items, they do not part of AIA.]
- (b) [There was no utilization below 90% and above 100%
(The under utilization of ksh.2,335,758.90 was as result of unpaid gratuity and a project for security re-submitted not yet disbursed at the end of financial year) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	2,335,759
Less undisbursed funds receivable from the Board as at 30 th June 2022	0)
	2,335,759
Add Accounts payable	0
Less Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	2,335,759

The Constituency financial statements were approved on _____ 2022 and signed by:





Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name: Anson Njogu
 FUND ACCOUNT MANAGER
 NG-CDF IGEMBE CENTRAL
 P. O. Box 300-60600
 MAUA.

Name: Millicent Njeri Ruk
 ICPAK M/N/No-26606
 IGEMBE CENTRAL
 SUB-COUNTY ACCOUNTANT
 P. O. Box 300, Maua
 Date.....

Name: Andrew Ebuthania

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,911,200	-	-	3,911,200	2,552,518	1,358,682
1.2 Committee allowances	1,882,863.74	72,470	-	1,955,333.74	1,955,334	(0.26)
1.3 Use of goods and services	2,431,269		77,878	2,509,147	2,509,147	-
Total	8,225,332.74	72,470	77,878	8,375,680.74	7,016,999	1,358,681.74
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000	-	-	1,500,000	1,500,000	-
2.2 Committee allowances	1,812,666	-	-	1,812,666	1,812,666	-
2.3 Use of goods and services	800,000	908,304	-	1,708,304	1,708,304	-
Total	4,112,666	908,304	-	5,020,970	5,020,970	-
3.0 Emergency						
3.1 Primary Schools	7,192,207	7,793	-	7,200,000	7,200,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
Total	7,192,207	7,793	-	7,200,000	7,200,000	-
4.0 Bursary and Social Security						

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	19,000,000	1,992,010	-	20,992,010	24,782,118	(3,790,108)
4.3 Tertiary Institutions	17,000,000	-	1,356,147	18,356,147	14,438,143	3,913,004
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Total	36,000,000	1,992,010	1,356,147	39,348,157	39,220,261	127,896
5.0 Sports	2,741,777.58	-	-	2,741,777.58	2,741,777.58	(0.42)
5.1		-	-	-	-	-
5.2		-	-	-	-	-
Total	2,741,777.58	-	-	2,741,777.58	2,741,777.58	(0.42)
6.0 Environment						
6.1.Kalakware primary school	100,000	-	-	100,000	100,000	-
6.2.Kalui primary school	100,000	-	-	100,000	100,000	-
6.3.Kalulu primary school	90,000	-	-	90,000	90,000	-
6.4.Kamiruru primary school	100,000	-	-	100,000	100,000	-
6.5.Kanathu primary school	93,556	-	-	93,556	93,556	-
6.6.Kangeta primary school	100,000	-	-	100,000	100,000	-
6.7.Kaongo ka mauu primary school	90,000	-	-	90,000	90,000	-
6.8.Karama antuamuo primary sch.	90,000	-	-	90,000	90,000	-
6.9.Kaumone primar school	90,000	-	-	90,000	90,000	-

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.0.Kiani kia Nanga primary school	90,000	-	-	90,000	90,000	-
7.1.Kiaani kia Kiraja primary school	100,000	-	-	100,000	100,000	-
7.2.Laikumukumu primary school	100,000	-	-	100,000	100,000	-
7.3.Limbuku primary school	90,000	-	-	90,000	90,000	-
7.4.Limoro primary school	90,000	-	-	90,000	90,000	-
7.5.Miori primary school	98,221.58	-	-	98,221.58	98,221.58	-
7.6.Mpinda primary school	100,000	-	-	100,000	100,000	-
7.7.Murera primary school	100,000	-	-	100,000	100,000	-
7.8.Muringene primary school	100,000	-	-	100,000	100,000	-
7.9.Mwerene primary school	90,000	-	-	90,000	90,000	-
8.0.Mwomwere primary school	90,000	-	-	90,000	90,000	-
8.1.Njia primary school	100,000	-	-	100,000	100,000	-
8.2.Nthambiro primary school	100,000	-	-	100,000	100,000	-
8.3.Nthare primary school	100,000	-	-	100,000	100,000	-
8.4.Ntuti primary school	90,000	-	-	90,000	90,000	-
8.5.Ntuui primary school	90,000	-	-	90,000	90,000	-
8.6.Rikiau primary school	90,000	-	-	90,000	90,000	-
8.7.Thimbili primary school	90,000	-	-	90,000	90,000	-
8.8.Thumbereria primary school	90,000	-	-	90,000	90,000	-
8.9.Thuuru primary school	90,000	-	-	90,000	90,000	-
Total	2,741,777.58	-	-	2,741,777.58	2,741,777.58	-

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.0 Primary Schools Projects (List all the Projects)		-	-			
7.1..Ajpeca nyumba ya itui pry school	1,100,000	-	-	1,100,000	1,100,000	-
7.2.Churui primary school	1,100,000	-	-	1,100,000	1,100,000	-
7.3.Kalimbala primary school	1,100,000	-	-	1,100,000	1,100,000	-
7.4.Kalulu primary school	1,100,000	-	-	1,100,000	1,100,000	-
7.5.Kamiruru primary school	1,200,000	-	-	1,200,000	1,200,000	-
7.6.Kangeta primary school	2,400,000	-	-	2,400,000	2,400,000	-
7.7.Kaongo ka mauu primary sch.	1,200,000	-	-	1,200,000	1,200,000	-
7.8.Karama Antuamuo primary sch.	500,000	-	-	500,000	500,000	-
7.9..Kawiru primary school	1,100,000	-	-	1,100,000	1,100,000	-
7.9.Kieiya primary school	2,200,000	-	-	2,200,000	2,200,000	-
8.0.Kithare primary school	2,400,000	-	-	2,400,000	2,400,000	-
8.1.Njia primary school	1,749,927	-	-	1,749,927	1,749,927	-
8.2.Nkinyang'a primary school	1,100,000	-	-	1,100,000	1,100,000	-
8.3.Nkoe primary school	1,100,000	-	-	1,100,000	1,100,000	-
8.4.Ntuti primary school	1,100,000	-	-	1,100,000	1,100,000	-
8.5.Nthuui primary school	1,100,000	-	-	1,100,000	1,100,000	-
8.6.Thimbili primary school	1,200,000	-	-	1,200,000	1,100,000	100,000
8.7.Thumbereria primary school	1,100,000	-	-	1,100,000	1,100,000	-

Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.8.Kiani Nanga primary school	1,200,000	-	-	1,200,000	1,200,000	-
8.9.Nkanga primary school	-	900,000	-	900,000	900,000	-
9.0.Kongo ka mauu primary school	-	500,000	-	500,000	500,000	-
9.1.Kabuitu primary school	-	500,000	-	500,000	500,000	-
9.2.Mwomwere primary school	-	1,000,000	-	1,000,000	1,000,000	-
9.3.Thamare primary school	-	1,000,000	-	1,000,000	1,000,000	-
9.4.Mporoko primary school	-	1,000,000	-	1,000,000	1,000,000	-
9.5.Machungulu primary school	-	680,000	-	680,000	680,000	-
9.6.Kabukuro primary school	-	1,000,000	-	1,000,000	1,000,000	-
9.7.Akuune primary school	-	1,000,000	-	1,000,000	1,000,000	-
9.8.Kithare primary school	-	-	1,100,000	1,100,000	1,100,000	-
9.9.Kathithine primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.0.Rikiau primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.1.Kalui primary school	-	-	1,600,000	1,600,000	1,600,000	-
10.2.Kiani kia Aaru primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.3.Ngujuju primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.4.Ntuene primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.5.Matiandui primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.6.Limoro primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.7.Kiolo kia muuti primary school	-	-	1,100,000	1,100,000	1,100,000	-

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.8.Thuuru primary school	-	-	1,500,000	1,500,000	1,500,000	-
10.9.Kijuline primary school	-	-	1,100,000	1,100,000	1,100,000	-
11.0.Karama Antuamuo pry school	-	-	1,100,000	1,100,000	1,100,000	-
Total	25,049,927	7,580,000	15,200,000	47,829,927	47,829,927	-
8.0 Secondary Schools Projects (List all the Projects)						
8.1.Kauline day sec. school	8,869,900	-	-	8,869,900	8,869,900	-
8.2.Mukululu day sec. school	3,200,000	-	-	3,200,000	3,200,000	-
8.3.Nihare secondary school	6,200,000	-	-	6,200,000	6,200,000	-
8.4.Ntuene secondary school	6,200,000	-	-	6,200,000	6,200,000	-
8.5.Kathelwa day sec. school	1,718,355	-	-	1,718,355	1,718,355	-
8.6.Kawiru day secondary school	744,490	-	-	744,490	744,490	-
8.7.Matiandui secondary school	1,605,495	-	-	1,605,495	1,605,495	-
8.8.Kangeta day sec. school	-	1,000,000	-	1,000,000	1,000,000	-
8.9.Nihare secondary school	-	-	2,000,000	2,000,000	2,000,000	-
9.0.Kaurine day sec. school	-	-	900,000	900,000	900,000	-
9.1.Ntuene secondary school	-	-	2,000,000	2,000,000	2,000,000	-
9.2.Muringene day sec. school	-	-	5,200,000	5,200,000	5,200,000	-
9.3.Mukululu day sec. school	-	-	2,000,000	2,000,000	2,000,000	-
9.4.Kithare day sec. school	-	-	1,100,000	1,100,000	1,100,000	-
9.5.Burieruri boys sec. school	-	-	2,200,000	2,200,000	2,200,000	-

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.6.Kanathu secondary school	-	-	1,100,000	1,100,000	1,100,000	-
9.7.Matirine secondary school	-	-	5,200,000	5,200,000	5,200,000	-
Total	28,538,220	1,000,000	21,700,000	51,238,220	51,238,220	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Igembe central KMTC	20,736,620	-	4,000,000	24,736,620	24,736,620	-
Total	20,736,620	-	4,000,000	24,736,620	24,736,620	-
10.0 Security Projects						
10.1.Machungulu chief's office	500,000	-	-	500,000	500,000	-
10.2.Kathelwa assistant chief's office	501,170	-	-	501,170	501,170	-
10.3.Kawiru Assistant chief's office	749,182	-	-	749,182	-	749,182
10.4.Kaurine assistant chief's office	-	-	1,000,000	1,000,000	1,000,000	-
10.5.Nturuba assistant chief's office	-	-	754,853	754,853	754,853	-
10.6.Muringene chief's office	-	-	1,000,000	1,000,000	1,000,000	-
Total	1,750,352	-	2,754,853	4,505,205	3,756,023	749,182
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-

**Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
12.2	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879.90	11,560,577	45,088,878	193,738,334.90	191,402,576	2,335,758.90

(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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at 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 10 June 2021 for the period 1st July 2021 to 30th June 2022 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.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

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 Central Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO.B 140893	33,000,000	-
AIE NO.B 105440	44,000,000	-
AIE NO.B 105771	22,000,000	-
AIE NO.B 128505	6,000,000	-
AIE NO.128816	12,000,000	-
AIE NO.154014	15,000,000	-
AIE NO.164457	37,339,697	-
AIE NO.155944	12,088,879.30	-
AIE NO.A 888526	749,182	-
AIE NO.B 096951	-	15,000,000
AIE NO.B 104601	-	20,000,000
AIE NO.A 823516	-	34,367,724
AIE NO.B 104881	-	6,925,963
AIE NO.B 104907	-	754,854
AIE NO.B 124520	-	9,000,000
AIE NO.B 124945	-	10,000,000
AIE NO.B 119800	-	12,000,000
AIE NO.B 128090	-	6,900,000
AIE NO.B 128401	-	6,000,000
AIE NO.B 132145	-	6,000,000
AIE NO.B 138813	-	12,000,000
AIE NO.B 126109	-	7,000,000
AIE NO.B 126398	-	11,100,000
AIE NO.B 140544	-	12,000,000
TOTAL	182,177,758.30	169,048,541

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
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***Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

Igembe Central Constituency
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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,383,318	1,844,834
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,249,919
Employer Contributions Compulsory national social security schemes	169,200	134,150
Total	2,552,518	3,228,903

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	16,000	-
Communication, supplies and services	-	-
Domestic travel and subsistence	435,000	-
Printing, advertising and information supplies & services	98,740	-
Rentals of produced assets	-	-
Training expenses	1,500,000	1,500,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	3,768,000	5,270,000
Insurance costs	125,302	173,173
Specialized materials and services	-	-
Office and general supplies and services	714,660	438,582
Other operating expenses	35,193	69,555
Routine maintenance – vehicles and other transport equipment	2,327,096	1,738,733
Routine maintenance – other assets	465,460	-
Total	9,485,451	9,190,043

Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	47,729,927	44,178,277
Transfers To Secondary Schools (See Attached List)	51,238,220	37,328,548
Transfers To Tertiary Institutions (See Attached List)	24,736,620	5,000,000
Total	123,704,767	86,506,825

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,782,118	15,027,723
Bursary – tertiary institutions (see attached list)	14,438,143	18,232,433
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	3,756,023	6,200,000
Sports projects (see attached list)	2,741,778	2,741,778
Environment projects (see attached list)	2,741,778	2,741,778
Emergency projects (see attached list)	7,200,000	7,800,000
Total	55,659,840	52,743,712

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	-	6,925,963
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	6,925,963

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	2,335,758.90	11,560,577
<i>Name Of Bank, Account No.</i>		
Total	2,335,758.90	11,560,577
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

Igembe Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	11,560,576.60	1,107,482
Cash in hand	-	-
Imprest	-	-
Total	11,560,576.60	1,107,482

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	4,199,579	2,840,897
Use of goods and services	(401,501)	657,151
Amounts due to other Government entities (see attached list)	199,971	49,579,971
Amounts due to other grants and other transfers (see attached list)	(2,417,143)	2,816,583
Acquisition of assets	-	-
Funds pending approval	754,854	754,854
Total	2,335,758.90	56,649,456

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	62,023,219	18,419,098
Total	62,023,219	18,419,098

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings				-	
1.	-	-	-	-	
2.	-	-	-	-	
3.	-	-	-	-	
Sub-Total					
Construction of civil works					
4.	-	-	-	-	
5.	-	-	-	-	
6.	-	-	-	-	
Sub-Total					
Supply of goods					
7.	-	-	-	-	
8.	-	-	-	-	
9.	-	-	-	-	
Sub-Total					
Supply of services					
10.	-	-	-	-	
Sub-Total					
Grand Total	-	-	-	-	

Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		4,199,571	2,840,897	
Use of goods & services		(401,501)	657,151	
Total		3,798,070	3,498,048	
Amounts due to other Government entities		-	-	
7.3.Rikiau primary school		-	1,100,000	
7.4.Limoro primary school		-	1,100,000	
7.5.Kiolo kia muuti primary school		-	1,100,000	
7.6.Thuuru primary school		-	1,500,000	
7.7.Kiunjuline primary school		-	1,100,000	
8.0.Thamare primary school		-	1,000,000	
8.1.Kithare primary school		-	1,100,000	
8.2.Karama Antuamuo primary school		-	1,100,000	
8.6.Mporoko Primary school		-	1,000,000	
8.7.Machungulu primary school		-	680,000	
8.8.Kathithine primary school		-	1,100,000	
8.9.Kabukuro primary school		-	1,000,000	
9.0.Akuune primary school		-	1,000,000	
9.2.Kiani Kia Aaru primary school		-	1,100,000	
9.3.Kalui primary school		-	1,600,000	
9.5.Nguyuyu primary school		-	1,100,000	
9.7.Ntuene primary school		-	1,100,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
9.8.Matiandui primary school		-	1,100,000	
9.9.Thimbili primary school		-		
8.1.Kangeta day secondary school		199,971	1,000,000	
8.4.Mukululu day secondary school		-	2,000,000	
8.5.Kithare day secondary school		-	1,100,000	
8.6.Burieruri boys secondary school		-	2,200,000	
8.7.Kanathu secondary school		-	1,100,000	
8.8.Mairine secondary school		-	5,200,000	
9.0.Nthare secondary school		-	2,000,000	
9.1.Kaurine secondary school		-	900,000	
9.2.Ntuene secondary school		-	2,000,000	
9.5.Muringene day secondary school		-	5,200,000	
9.1.Kenya medical training institute		-	4,000,000	
Sub-Total		199,971	49,579,971	
Amounts due to other grants and other transfers				
Kathelwa assistant chief's office		(2,417,148)	-	
10.1.Kaurine Assistant Chief's office		-	1,000,000	
10.2.Nturuba Assistant chief's office		-	1,754,854	
10.3.Muringene chief's office		-	1,000,000	
Sub-Total		(2,417,148)	3,754,854	
Acquisition of assets		-	-	
Others (<i>specify</i>) Funds pending approval		754,854	-	
Sub-Total		-	-	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Funds pending approval		-	-	
Grand Total		2,335,758.90	56,649,456	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	52,839,786	-	-	52,839,786
Transport equipment	6,600,500	-	-	6,600,500
Office equipment, furniture and fittings	400,900	-	-	400,900
ICT Equipment, Software and Other ICT Assets	219,500	-	-	219,500
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	60,060,686	-	-	60,060,686

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG - CDF: KAWIRU SECONDARY SCHOOL	FAMILY	86000010695	-	149,453
NG - CDF: KARAMA ANTUAMUO SECONDARY SCHOOL	FAMILY	86000010698	-	1,200
NG - CDF: MWERENE PRIMARY SCHOOL	FAMILY	86000010707	-	22,955
NG - CDF: KARAMA ANTUAMUO PRIMARY SCHOOL	FAMILY	86000010716	-	1,200
NG-CDF KANDUBAI MIXED DAY SECONDARY SCHOOL	FAMILY	86000010716	-	1,687,440
NG - CDF: MACHUNGULU PRIMARY SCHOOL	FAMILY	86000010718	-	36,200
NG - CDF: KAMIRURU SECONDARY SCHOOL	FAMILY	86000010724	-	1,520
NG - CDF: KIEIYA PRIMARY SCHOOL	FAMILY	86000010737	-	4,200
NG - CDF: AKUUNE DAY SECONDARY SCHOOL	FAMILY	86000010740	-	700
NG - CDF: THUURU PRIMARY SCHOOL	FAMILY	86000010754	-	1,200
NG-CDF: KAONGO KAMAU PRIMARY SCHOOL	FAMILY	86000010757	-	1,200
NG-CDF: MWOMWERE PRIMARY SCHOOL	FAMILY	86000010758	-	3,530
NG-CDF: NTHARE PRIMARY SCHOOL	FAMILY	86000010759	-	1,200
NG-CDF: KATHELWA SECONDARY SCHOOL	FAMILY	86000010766	-	750,016
NG-CDF: LIMORO PRIMARY SCHOOL	FAMILY	86000010769	-	4,200
NG-CDF: MUKULULU PRIMARY SCHOOL	FAMILY	86000010771	-	2,780
NG-CDF: KILMAMUNGU SECONDARY SCHOOL	FAMILY	86000010773	-	600
NG-CDF: MURERA PRIMARY SCHOOL	FAMILY	86000010774	-	1,200
NG-CDF: K.K. MUUTI PRIMARY SCHOOL	FAMILY	86000010775	-	1,320
NG-CDF: KALIMIKUU PRIMARY SCHOOL	FAMILY	86000010785	-	3,360
NG-CDF: MATIANDUI DAY SECONDARY SCHOOL	FAMILY	86000010786	-	63,080
NG-CDF: KITHARE DAY SECONDARY SCHOOL	FAMILY	860000108000	-	728,960
NG-CDF: NTHARE SECONDARY SCHOOL	FAMILY	86000010807	-	4,900
NG-CDF: KANGETA MIXED DAY SECONDARY SCHOOL	FAMILY	86000010811	-	3,582,840

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG-CDF: KANGETA PRIMARY SCHOOL	FAMILY	86000010812	-	7,656
NG-CDF: KIANI KIA NANGA PRIMARY SCHOOL	FAMILY	86000010825	-	3,200
NG-CDF: NTUENE PRIMARY SCHOOL	FAMILY	86000010826	-	4,078
NG-CDF: THAMARE PRIMARY SCHOOL	FAMILY	86000010832	-	1,200
NG-CDF: MATRINE SECONDARY SCHOOL	FAMILY	86000010845	-	1,500
NG-CDF: MALAENE PRIMARY SCHOOL	FAMILY	86000010860	-	1,200
NG-CDF: KABUKURO SECONDARY SCHOOL	FAMILY	86000010878	-	2,360
NG-CDF: ST. JAMES SECONDARY SCHOOL	FAMILY	86000010884	-	862,494
NG-CDF: NTUTI DAY SECONDARY SCHOOL	FAMILY	86000010885	-	600
NG-CDF: THITHA SECONDARY SCHOOL	FAMILY	86000010897	-	873,799
NG-CDF: KATHATHENE PRIMARY SCHOOL	FAMILY	86000010899	-	960
NG-CDF: KIANI KIA AARU DAY SECONDARY SCHOOL	FAMILY	86000010951	-	396,280
NG - CDF: MUKULULU DAY SECONDARY SCHOOL	FAMILY	86000011885	-	35,544
NG-CDF:MIORI MIXED DAY SECONDARY SCHOOL.	FAMILY	86000011946	-	1,252
NG-CDF:KAURINE DAY SECONDARY SCHOOL.	FAMILY	86000011948	-	2,898,744
NG-CDF:CHURUI PRIMARY SCHOOL.	FAMILY	86000011970	-	1,276
NG-CDF:LIMBUKU PRIMARY SCHOOL.	FAMILY	86000011971	-	4,252
NG-CDF:KIANI KIRAJA PRIMARY SCHOOL.	FAMILY	86000011975	-	1,154
NG-CDF:KANAATHU PRIMARY SCHOOL.	FAMILY	86000011985	-	520
NG-CDF:THUMBERERIA PRIMARY SCHOOL.	FAMILY	86000011991	-	1,360
NG-CDF:ATHIRU RUUJINE PRIMARY SCHOOL.	FAMILY	86000011999	-	9,637
NG-CDF:RIKIAU PRIMARY SCHOOL.	FAMILY	86000012006	-	1,360
NG-CDF:KAUMONE PRIMARY SCHOOL	FAMILY	86000012021	-	1,360
NG-CDF:TUURU DAY SECONDARY SCHOOL	FAMILY	86000012024	-	1,360
NG-CDF: NTHAMBIRO PRIMARY SCHOOL	FAMILY	86000012025	-	1,312
NG-CDF:MURERA DAY SECONDARY SCHOOL	FAMILY	86000012035	-	860

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG-CDF:KABUITU PRIMARY SCHOOL	FAMILY	86000012056	-	1,240
NG -CDF: GUTHUKII PRIMARY SCHOOL	FAMILY	86000012087	-	198,632
NG-CDF: NTUI PRIMARY SCHOOL	FAMILY	86000012107	-	1,360
NG-CDF:KANJOO DAY SECONDARY SCHOOL	FAMILY	86000012116	-	1,240
NG-CDF:KIJJULINE PRIMARY SCHOOL	FAMILY	86000012117	-	1,601,360
NG-CDF:NJIA PRIMARY SCHOOL	FAMILY	86000012118	-	1,360
NG-CDF:KABUKURO PRIMARY SCHOOL	FAMILY	86000012120	-	520
NG-CDF:MUTUATINE PRIMARY SCHOOL	FAMILY	86000012121	-	1,360
NG-CDF: NKANGA PRIMARY SCHOOL	FAMILY	86000012122	-	1,360
NG-CDF: NKINYANGA PRIMARY SCHOOL	FAMILY	86000012127	-	1,360
NG-CDF: AKUUNE PRIMARY SCHOOL	FAMILY	86000012132	-	1,240
NG-CDF: KIMUTUBUA PRIMARY SCHOOL	FAMILY	86000012134	-	260
NG-CDF:GITUENE PRIMARY SCHOOL	FAMILY	86000012527	-	1,098,360
NG-CDF:KAWIRU PRIMARY SCHOOL	FAMILY	86000012609	-	40,878
NG-CDF:KATHELWA PRIMARY SCHOOL	FAMILY	86000012610	-	2,198,360
NG-CDF: NTUTI PRIMARY SCHOOL	FAMILY	86000012617	-	1,098,360
NG - CDF: MIORI PRIMARY SCHOOL	FAMILY	86000010725	-	100
NG - CDF: TUURU PRIMARY SCHOOL	FAMILY	86000010726	-	480
NG - CDF: NJIA BOYS SECONDARY SCHOOL	FAMILY	86000010730	-	258
NG - CDF: KANGETA GIRLS SECONDARY SCHOOL	FAMILY	86000010745	-	51.5
NG-CDF: MACHUNGULU DAY SECONDARY SCHOOL	FAMILY	86000010873	-	386
NG-CDF: MURINGENE DAY SEC. SCHOOL	FAMILY	86000011475	-	-
NG - CDF: KAWIRU SECONDARY SCHOOL	FAMILY	86000010695	878,943.00	-
NG - CDF: KARAMA ANTUAMUO SECONDARY SCHOOL	FAMILY	86000010698	1,200.00	-
NG - CDF: MWERENE PRIMARY SCHOOL	FAMILY	86000010707	22,955.00	-
NG - CDF: KANDUBAI MIXED DAY SECONDARY SCHOOL	FAMILY	86000010710	5,000.00	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG - CDF: KARAMA ANTUAMUO PRIMARY SCHOOL	FAMILY	86000010716	504,200.00	-
NG - CDF: MACHUNGULU PRIMARY SCHOOL	FAMILY	86000010718	31,780.00	-
NG - CDF: KAMIRURU SECONDARY SCHOOL	FAMILY	86000010724	1,520.00	-
NG - CDF: MIORI PRIMARY SCHOOL	FAMILY	86000010725	100.00	-
NG - CDF: TUURU PRIMARY SCHOOL	FAMILY	86000010726	480.00	-
NG - CDF: NJIA BOYS SECONDARY SCHOOL	FAMILY	86000010730	258.00	-
NG -CDF: KIEIYA PRIMARY SCHOOL	FAMILY	86000010737	895,750.00	-
NG - CDF: AKUUNE DAY SECONDARY SCHOOL	FAMILY	86000010740	700.00	-
NG - CDF: KANGETA GIRLS SECONDARY SCHOOL	FAMILY	86000010745	51.50	-
NG - CDF: THUURU PRIMARY SCHOOL	FAMILY	86000010754	1,501,210.00	-
NG-CDF: KAONGO KAMAU PRIMARY SCHOOL	FAMILY	86000010757	447,700.00	-
NG-CDF: MWOMWERE PRIMARY SCHOOL	FAMILY	86000010758	3,530.00	-
NG-CDF: NTHARE PRIMARY SCHOOL	FAMILY	86000010759	1,200.00	-
NG-CDF: KATHELWA SECONDARY SCHOOL	FAMILY	86000010766	1,195,067.00	-
NG-CDF: LIMORO PRIMARY SCHOOL	FAMILY	86000010769	4,200.00	-
NG-CDF: MUKULULU PRIMARY SCHOOL	FAMILY	86000010771	2,780.00	-
NG-CDF: KILIMAMUNGU SECONDARY SCHOOL	FAMILY	86000010773	600.00	-
NG-CDF: MURERA PRIMARY SCHOOL	FAMILY	86000010774	1,200.00	-
NG-CDF: K.K. MUUTI PRIMARY SCHOOL	FAMILY	86000010775	4,320.00	-
NG-CDF: KALIMIKUU PRIMARY SCHOOL	FAMILY	86000010785	3,360.00	-
NG-CDF: MATIANDUI DAY SECONDARY SCHOOL	FAMILY	86000010786	6,921.00	-
NG-CDF: KITHARE DAY SECONDARY SCHOOL	FAMILY	86000010800	336,120.00	-
NG-CDF: NTHARE SECONDARY SCHOOL	FAMILY	86000010807	8,204,950.00	-
NG-CDF: KANGETA MIXED DAY SECONDARY SCHOOL	FAMILY	86000010811	1,580.00	-
NG-CDF: KANGETA PRIMARY SCHOOL	FAMILY	86000010812	2,317,666.00	-
NG-CDF: KIANI KIA NANGA PRIMARY SCHOOL	FAMILY	86000010825	41,200.00	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG-CDF: NTUENE PRIMARY SCHOOL	FAMILY	86000010826	1,104,078.00	-
NG-CDF: THAMARE PRIMARY SCHOOL	FAMILY	86000010832	4,250.00	-
NG-CDF: MATIRINE SECONDARY SCHOOL	FAMILY	86000010845	2,444,120.00	-
NG-CDF: MALAENE PRIMARY SCHOOL	FAMILY	86000010860	1,200.00	-
NG-CDF: MACHUNGULU DAY SECONDARY SCHOOL	FAMILY	86000010873	386.00	-
NG-CDF: KABUKURO SECONDARY SCHOOL	FAMILY	86000010878	2,360.00	-
NG-CDF: ST. JAMES SECONDARY SCHOOL	FAMILY	86000010884	3,000.00	-
NG-CDF: NTUTI DAY SECONDARY SCHOOL	FAMILY	86000010885	600.00	-
NG-CDF: THITHA SECONDARY SCHOOL	FAMILY	86000010897	322,987.00	-
NG-CDF: KATHATHENE PRIMARY SCHOOL	FAMILY	86000010899	960.00	-
NG-CDF: KIANI KIA AARU DAY SECONDARY SCHOOL	FAMILY	86000010951	5,778.00	-
NG-CDF: MURINGENE DAY SECONDARY SCHOOL	FAMILY	86000011475	1,118.00	-
NG - CDF: MUKULULU DAY SECONDARY SCHOOL	FAMILY	86000011885	38,900.00	-
NG-CDF: MIORI MIXED DAY SECONDARY SCHOOL.	FAMILY	86000011946	1,252.00	-
NG-CDF: KAURINE DAY SECONDARY SCHOOL.	FAMILY	86000011948	5,972,526.00	-
NG-CDF: CHURUJI PRIMARY SCHOOL.	FAMILY	86000011970	1,101,286.00	-
NG-CDF: LIMBUKU PRIMARY SCHOOL.	FAMILY	86000011971	4,252.00	-
NG-CDF: KIANI KIRAJA PRIMARY SCHOOL.	FAMILY	86000011975	1,154.00	-
NG-CDF: KANAATHU PRIMARY SCHOOL.	FAMILY	86000011985	520.00	-
NG-CDF: THUMBERERIA PRIMARY SCHOOL.	FAMILY	86000011991	1,101,370.00	-
NG-CDF: ATHIRU RUUJINE PRIMARY SCHOOL.	FAMILY	86000011999	9,637.00	-
NG-CDF: RIKIAU PRIMARY SCHOOL.	FAMILY	86000012006	2,476.00	-
NG-CDF: KAUMONE PRIMARY SCHOOL	FAMILY	86000012021	1,360.00	-
NG-CDF: TUURU DAY SECONDARY SCHOOL	FAMILY	86000012024	1,360.00	-
NG-CDF: NTHAMBIRO PRIMARY SCHOOL	FAMILY	86000012025	1,312.00	-
NG-CDF: MURERA DAY SECONDARY SCHOOL	FAMILY	86000012035	860.00	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG-CDF:KABUITU PRIMARY SCHOOL	FAMILY	86000012056	1,240.00	-
NG -CDF: GUTHUKII PRIMARY SCHOOL	FAMILY	86000012087	520.00	-
NG-CDF: NTUI PRIMARY SCHOOL	FAMILY	86000012107	1,101,410.00	-
NG-CDF:KANJOO DAY SECONDARY SCHOOL	FAMILY	86000012116	1,240.00	-
NG-CDF:KIJJULINE PRIMARY SCHOOL	FAMILY	86000012117	360.00	-
NG-CDF:NJIA PRIMARY SCHOOL	FAMILY	86000012118	1,191,297.00	-
NG-CDF:KABUKURO PRIMARY SCHOOL	FAMILY	86000012120	(5,480.00)	-
NG-CDF:MUTUATINE PRIMARY SCHOOL	FAMILY	86000012121	1,240.00	-
NG-CDF: NKANGA PRIMARY SCHOOL	FAMILY	86000012122	1,360.00	-
NG-CDF: NKINYANGA PRIMARY SCHOOL	FAMILY	86000012127	561,370.00	-
NG-CDF: AKUUNE PRIMARY SCHOOL	FAMILY	86000012132	1,001,240.00	-
NG-CDF: KIMUTUBUA PRIMARY SCHOOL	FAMILY	86000012134	260.00	-
NG-CDF:GITUENE PRIMARY SCHOOL	FAMILY	86000012527	1,360.00	-
NG-CDF:KAWIRU PRIMARY SCHOOL	FAMILY	86000012609	1,140,878.00	-
NG-CDF:KATHELWA PRIMARY SCHOOL	FAMILY	86000012610	3,360.00	-
NG-CDF: NTUTI PRIMARY SCHOOL	FAMILY	86000012617	39,881.00	-
NG-CDF: ST. MARKS NDOLELI PRIMARY SCHOOL	FAMILY	86000013664	1,340.80	-
NG-CDF:KITHARE PRIMARY SCHOOL	FAMILY	86000013741	2,401,340.80	-
NG-CDF:MATIANDUI PRIMARY SCHOOL	FAMILY	86000013764	61,213.80	-
NG-CDF:MWERONGAI PRIMARY SCHOOL	FAMILY	86000013770	1,340.80	-
CDF:KANAATHU MIXED DAY SECONDARY SCHOOL	FAMILY	86000013805	1,331.20	-
NG-CDF:NGUJUJU PRIMARY SCHOOL	FAMILY	86000013806	1,220.80	-
NG-CDF:KK AARU PRIMARY SCHOOL	FAMILY	86000013808	1,340.80	-
NG-CDF:MPOROKO PRIMARY SCHOOL	FAMILY	86000013817	2,340.80	-
NG-CDF:KAURINE PRIMARY SCHOOL	FAMILY	86000013838	1,331.20	-
NG-CDF:KMTIC IGEMBE CENTRAL	FAMILY	86000013987	12,695,779.00	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NG-CDF NTUENE SECONDARY SCHOOL	FAMILY	86000014041	8,198,360.00	-
NG-CDF KATHITHINE PRIMARY SCHOOL	FAMILY	86000014131	1,317.60	-
NG-CDF KATHITHINE PRIMARY SCHOOL	FAMILY	86000014131	1,317.60	-
NG-CDF:THIMBILI PRIMARY SCHOOL	FAMILY	86000014599	65,294.60	-
NG-CDF: NKOE PRIMARY SCHOOL	FAMILY	86000018646	1,100,000.00	-
NG-CDF KATHELWA ASSISTANT CHIEFS OFFICE	FAMILY	86000019892	501,170.00	-
NG-CDF KALULU PRIMARY SCHOOL	FAMILY	86000019894	1,100,000.00	-
NG-CDF KAMIRURU PRIMARY SCHOOL	FAMILY	86000019909	1,200,000.00	-
NG-CDF AIFCA NYUMBA YA ITWI PRIMARY SCHOOL	FAMILY	86000019911	1,100,000.00	-
TOTAL			62,023,219	18,419,098

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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)
	NO CURRENT CERTIFICATE RECEIVED.			



 Name: Danson Njogu.
 Fund Account Manager.