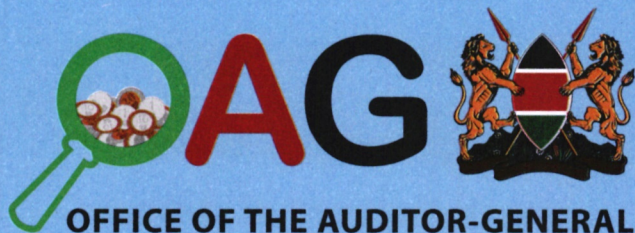


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT** NATIONAL ASSEMBLY

DATE: 27 JUL 2023

DAY

Thursday

PARLIAMENT  
OF KENYA  
LIBRARY

**OF:**

Hon. Naomi Wago, MP  
Deputy Majority Whip  
Fenlaye Mumenki

**THE AUDITOR-GENERAL**

**ON**

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

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





---

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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

---

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

## Table of Contents

	Page
I. Key Constituency Information and Management .....	ii
II. NG-CDFC Chairman's Report .....	vi
III. Statement Of Performance Against Predetermined Objectives for FY2021/22 .....	viii
IV. Environmental and Sustainability Reporting .....	x
V. Statement Of Management Responsibilities.....	xiv
VI. Report Of the Independent Auditors On The NGCDF- Igembe North Constituency .....	xvi
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022 .....	1
VIII. Statement Of Assets and Liabilities As At 30 <sup>th</sup> June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022 .....	3
X. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2022 .....	5
X. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2022 .....	8
XI. Significant Accounting Policies .....	15
XII. Notes To the Financial Statements .....	21

## **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) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

***Igembe North Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Danson Njogu Njiru
2.	Sub-County Accountant	Vincent Mecha
3.	Chairman NGCDFC	Misheck Koome
4.	Member NGCDFC	Agness Nkatha

**(d) Fiduciary Oversight Arrangements**

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

**(e) Igembe North Constituency NGCDF Headquarters**

P.O. Box 71-60601  
NGH-CDF Building/House/Plaza  
Laare-Mutuati Road  
Meru, KENYA

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

Telephone: (254) 703-780-482  
E-mail: [cdfigembenorth .go.ke](mailto:cdfigembenorth.go.ke)  
Website: [www.go.ke](http://www.go.ke)

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

Co-operative Bank Account: 01141612208000

Branch: Maua

P.O Box 71-60601

Maua-Meru

**(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

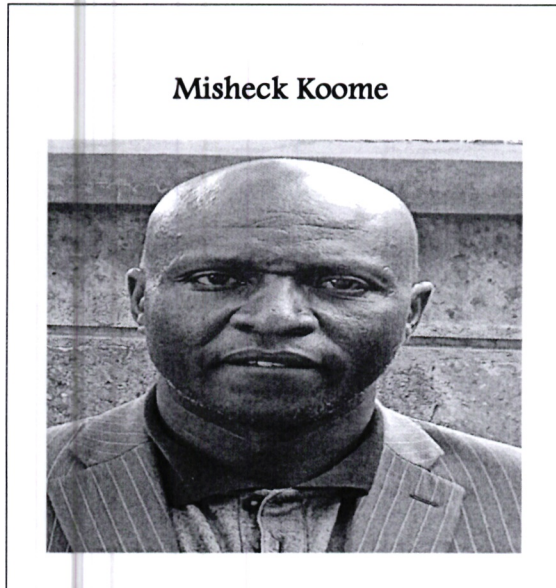
P.O. Box 40112

City Square 00200

Nairobi, Kenya

**II. NG-CDFC Chairman's Report**

Include among others the following:



Most of the projects that were started this financial year are on-going and others were completed and ready for use. We managed to sponsor many students in secondary schools and tertiary institution. In line with president Big 4 Agenda, Igembe North NG-CDF has supported many students in medical and teaching courses.

**KEY ACHIEVEMENTS:**

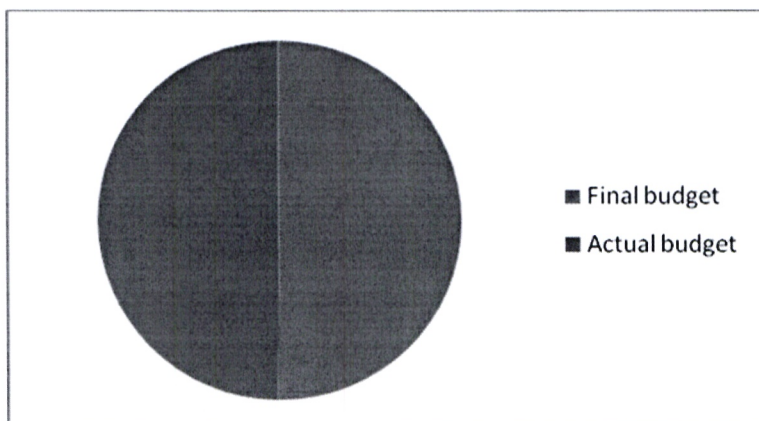
- ✓ We managed to sponsor many students in secondary schools and tertiary institution
- ✓ In line with president Big 4 Agenda, Igembe North NG-CDF has supported many students in medical and teaching courses.
- ✓ Several classrooms, Administration Block, laboratory and toilets were constructed in order to make learning to be effective and efficient thus leading to good performance in the constituency
- ✓ In support of security sector, several facilities like residential rooms and toilets were constructed across key police stations in order to enhance security in the region

**BUDGET PERFORMANCE**

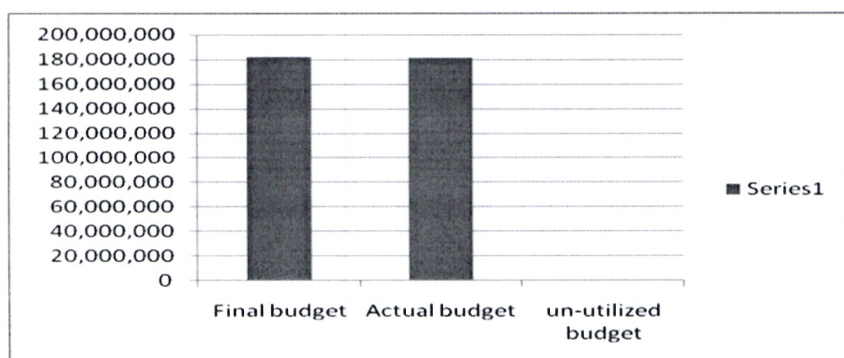
During financial year 2021/2022 we had a final budget of kshs. 182,522,484 out of which we managed to absorb kshs 181,796,938 which translates to 99.6%.

The was no amount expected from NG-CDF board as at 30<sup>th</sup> June 2021 .

**1. Also the final budget in comparable with the actual expenditure is also shown in the following pie chart:-**



**2. Final budget v/s actual utilization in comparable basis.**



**CHALLENGES AND EMERGING ISSUES**

The Corona virus pandemic led to closure of all learning institutions across the country thus affecting Bursary disbursement. Several cheques were written to various institutions and it failed to go through due to closure of institution. In view of the foregoing, the committee agreed to re-allocate the fund meant for bursaries in order to aid other deserving sectors.

The Igembe North had a challenge of having a full time sub-county works officer thus leading to delay of paying the contractors on time.

It was agreed for the resident sub-county works officer to be deployed to our constituency for the works in Igembe north to proceed smoothly.

The training of NG-CDFC and PMC to continue as usual in order for them to continue gaining knowledge and skills of managing and implementing NG-CDF fund and project.

.....

**Name: Misheck Koome.  
CHAIRMAN NGCDF COMMITTEE**

## II. 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 North 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 Program	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 30-35 -laboratories from 4 to 7  -administration block increased from 5 to 7 - Bursary beneficiaries increased from 4522 to 5500 -1 medical class built.
Security	To improve security in the	Decreased cases of insecurity in	Number of security infrastructure built.	In FY 21/22 we have increased

***Igembe North Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

---

	constituency	the constituency		the number of assistant chief's office from 4 to 6, chief's office from 5 to 7 enhance security.
Environment	Reduce environmental degradation	Increased ground cover by planting more trees.	Number of trees planted.	In FY 21/22 we had not allocated funds for environment.
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 20 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

## **V. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

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

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

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

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

## **2. Environmental performance**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to

continually build on their skills and knowledge. Igembe North constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

**4. Market place practices-** Igembe North NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

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

**Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

**Public Awareness**

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

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



.....  
**Name: Danson Njogu.**

**FAM**

**ICPAK M/No:26672**

**FUNDS ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY**

## **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 North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Igembe North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF- Igembe North Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September, 2022.

.....  

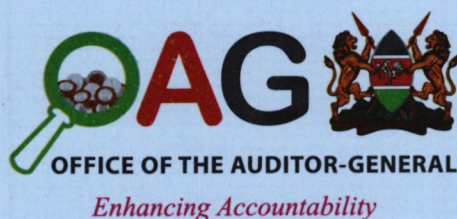

**Name: Misheck Koome**  
**Chairman – NGCDF Committee**

.....  


**Name: Danson Njogu**  
**Fund Account Manager**  
**ICPAK M/No: 26672**

**FUND ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY**

# 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 NORTH 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**

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Isembe North Constituency set out on pages 1 to 46, which comprise 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Igembe North 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 do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

## **Basis for Adverse Opinion**

### **1. Inaccuracies in the Financial Statements**

Review of the financial statements for the year ended 30 June, 2022 reveals the following anomalies;

- i. The summary statement of appropriation shows adjustments totalling Kshs.45,433,623 while the unutilized opening balance is Kshs.45,233,605 resulting to unreconciled variance of Kshs.200,018.
- ii. The appendix on progress on Auditor's recommendations is not included in the financial statements.

In the circumstances, the accuracy of the financial statements, could not be confirmed and the Management has not complied with public sector accounting standards template.

### **2. Inaccurate Cash and Cash Equivalents**

The statement of assets and liabilities and as disclosed in Note 10A to the financial statements reflects a balance of Kshs.725,546 in respect to cash and cash equivalents as at 30 June, 2022. The bank reconciliation statements however reflect unrepresented cheques totalling to Kshs.10,263,348, which includes stale cheques totalling to Kshs.1,067,712. The stale cheques had not been replaced or reversed in the cashbook as at 30 June, 2022 thereby understating the cash and cash equivalents balance by the same amount.

In addition, the bank reconciliation statement reflects Kshs.392,011 in respect to payments in bank statement not yet recorded in the cashbook and receipts in cash book not yet recorded in the bank statement of Kshs.243,941 thereby overstating the cash and cash equivalents by Kshs.635,952.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.725,546 as at 30 June, 2022 could not be confirmed.

### **3. Unsupported Project Management Committee (PMC) Bank Balances**

Note 17.4 and Annex 5 to the financial statements reflects Kshs.2,963,600 in respect to project Management Committee (PMC) bank balances held by various institutions. The

cashbooks and bank reconciliation statements were however not provided for audit review contrary to Sections 100 and 90(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.2,963,600 as at 30 June, 2022 could not be confirmed.

#### **4. Unsupported Expenditure**

i) The statement of receipts and payments and reflects use of goods and services amount of Kshs.12,618,342 which includes Kshs.3,615,692 in respect to routine maintenance of vehicles and other transport equipment as disclosed in Note 5 to the financial statements. The amount includes Kshs.637,181 paid to a service provider. The expenditure was however, not supported with pre-inspection reports on assessment of the scope of repair and maintenance, post inspection reports, job cards to confirm the repair were done satisfactorily and approvals for the repairs by the assigned officer from the Ministry of Transport. Further, it has not been explained how the service provider was identified as the sole supplier for the motor vehicle repairs.

In the circumstance, the accuracy, propriety and value for money for the expenditure of Kshs.637,181 could not be confirmed.

ii) The statement of receipts and payments reflects use of goods and services amount of Kshs.12,618,342, which includes Kshs.3,615,692 in respect to routine maintenance of vehicles and other transport equipment, as disclosed in Note 5 to the financial statements. The amount includes Ksh.2,910,015, being expenditure on fuel. The expenditure was however, not supported with a fuel register, invoices and reconciliations between the amounts charged by the service station and amounts in the detail orders. Further, the contract for fuel did not detail the price of fuel, list of vehicles to be fueled at the service station and the duration of the contract.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.2,910,015 could not be confirmed.

iii) The statement of receipts and payments reflects an amount of Kshs.12,618,342 in respect to use of goods and services which includes Kshs.219,524 in respect to insurance costs, as disclosed in Note 5 to the financial statements. The procurement plan, advertisement, procurement process and contract with the insurance company detailing the policy were however, not provided and disclosed for audit review.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.219,524 could not be confirmed.

#### **5. Transfer to Other Government Units**

The statement of receipts and payments reflects an amount of Kshs.124,123,304 in respect to transfer to other Government units which includes Kshs.69,818,347 and Kshs.54,304,957 in respect to transfers to primary schools and secondary schools respectively as disclosed in Note 6 to the financial statements. Physical verification of sampled projects carried out in March, 2023 revealed the following anomalies;

i) An amount of Kshs.4,000,000 was transferred to Nthagarine Primary School Project Management Committee. Physical verification however, revealed the following issues.

- The Fund bought land for Kshs.2,000,000 for the school which was private and no evidence was provided to confirm the school has since been registered as a public entity.
- Land ownership documents were not provided for audit review.
- Land valuation report to confirm value of the land before purchase was not provided.
- The Fund constructed a classroom at a cost of Kshs.2,000,000 for the private school.
- The classroom has not been labelled.

This is contrary to Section 24 of the National Government Constituencies Development Fund Act, 2015 and Section 15(1)(f) of the National Government Constituencies Development Fund Regulations, 2016 which requires funds to be expended on property with legal documents.

In the circumstances, the propriety and value for money for the expenditure of Kshs.4,000,0000 could not be confirmed. In addition, the Fund was in breach of the law.

ii) An amount of Kshs.1,000,000 was transferred to MCK – Meeria Primary School Project Management Committee. Physical verification however, revealed the following issues.

- The committee purchased of land for Kshs.1,000,000 but the ownership documents were not provided for audit review.
- Land valuation report to confirm value of the land before purchase was not provided.

In the circumstances, the accuracy and value for money for the expenditure of Kshs.1,000,0000 could not be confirmed.

iii) An amount of Kshs.1,801,575 was transferred to Kiromwathi Primary School Project Management Committee for the completion of administration block of 60 staff capacity. Physical verification revealed poor workmanship including cracks on walls, verandah and floor, painting poorly done, falling ceiling, loose window panes and fixing of chip board doors instead of metallic and flush doors specified in the bill of quantities.

In the circumstances, the value for money for the expenditure of Kshs.1,801,575 was not obtained.

iv) An amount of Kshs.1,501,575 was transferred to Kiromwathi Primary School Project Management Committee for the completion of administration block of 60 staff capacity. The work included flooring, plastering and painting. Physical verification however, revealed cracks on the floor and wall, poorly done plastering work, gapping of verandah with the wall and ceiling falling.

In the circumstances, the value for money for the expenditure of Kshs.1,501,575 could not be confirmed.

- v) An amount of Kshs.2,301,575 was transferred to Kiromwathi Primary School Project Management Committee for the completion of administration block of 60 staff capacity. The work included re-roofing, fixing of windows, doors and ceiling and electricity supply. Physical verification however, revealed poor workmanship with visible cracks on the floor and wall. The electricity work was also not done.

In the circumstances, the value for money for the expenditure of Kshs.2,301,575 could not be confirmed.

- vi) The Project Management Committee of Miune Secondary School spent Kshs.1,000,000 on construction of one (1) classroom to completion. Physical verification however, revealed visible cracks on walls and floor and poorly fitted window panes. The painting on the blackboard was poorly done, making it ever wet and could not be used.

In the circumstances, the value for money for the expenditure of Kshs.1,000,000 could not be confirmed.

- vii) The Mbayo Secondary School Project Management Committee awarded a contract of Ksh.1,887,666 for the completion of Laboratory. The scope of work included the supply of 50 stools at a cost of Kshs.200,000. Physical verification however, revealed that the stools were not supplied.

In the circumstances, the value for money for the expenditure of Kshs.200,000 could not be confirmed.

- viii) The Project Management Committee of Nkamathi Secondary School spent Kshs.3,001,575 for completion of administration block at the school. The issues indicated below were however, noted.

- Electrical works for Kshs.180,000 was not done.
- Details of the expenditure of Ksh.100,000, contingencies amount in the bills of quantity were not provided.
- Tender evaluation minutes and criteria for tender evaluation were not provided.
- Contract agreement had not been signed by the contractor.
- Certificate of completion was not provided.

In the circumstances, the value for money for the expenditure of Kshs.3,001,575 could not be confirmed.

## **6. Irregular Payments for Laboratory Stools**

The statement of receipts and payments reflects an amount of Kshs.124,123,304 in respect to transfer to other Government units which includes Kshs.54,304,957, being transfers to secondary schools. The transfer to secondary schools includes

Kshs.1,887,866 allocated for completion of laboratory of 70 student's capacity at Lukununu Secondary School. The contract included purchase of 9 benches and concrete worktops and 50 stools at Kshs.757,666, electrical works, gas works and plumbing at Ksh.1,130,000. A further Kshs.200,000 was paid to the PMC vide cheque number 5379 to purchase 50 laboratory stools. The amount was however, not budgeted for and was not in the approved code list.

In addition, physical verification revealed that only 50 stools were delivered to the school and the additional 50 stools costing Kshs.200,000 were not delivered.

In the circumstances, the propriety of the expenditure of Kshs.200,000 could not be confirmed.

## **7. Unsupported Expenditure on Sports Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.41,779,772, which includes Kshs.2,741,778 in respect to sports projects, as disclosed in Note 7 to the financial statements. The expenditure was however, not supported with the pertinent details including:

- The various sports events undertaken
- The location of the events
- The dates the tournaments took place
- The advertisements and invitations to the sports events
- The list of the teams that participated
- The stakeholder mapping report detailing how the stakeholders were identified and their respective correspondences from the Board
- The back to office monitoring and evaluation reports on the sports events detailing the impact the event made to the local community
- The overall budget for the tournaments.

In the circumstances, the validity and value for money for the expenditure of Kshs.2,741,778 could not be confirmed.

## **8. Unsupported Bursaries Amount**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.41,779,772, which includes bursaries of Kshs.18,669,500 and Kshs.11,672,500 disbursed to secondary schools and tertiary institutions respectively as disclosed in Note 7 to the financial statements and both totalling to Kshs.30,342,000. Out of the amount, bursaries amounting to Kshs.24,550,500 were not supported with vetting committee minutes and criteria used for award. Application forms for 6,552 applicants were also not provided for audit verification, while an amount of Kshs.7,471,500 was not supported with payment vouchers. Further, bursaries awarded to tertiary institutions totalling Kshs.11,672,500 were not acknowledged by the recipient institutions.

In addition, the financial statements reflects bursaries awarded to secondary schools and tertiary institutions totalling to Kshs.30,342,000 while the supporting schedule reflects an amount of Kshs.20,242,000 resulting to unexplained and unreconciled variance of Kshs.10,100,000.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.30,342,00 could not be confirmed.

#### **9. Variance Between Summary of Fixed Assets Register and Fixed Assets Register**

Annex 4 to the financial statements reflects a balance of Kshs.42,358,919 in respect to summary of fixed assets. The fixed assets register however, reflects a balance of Kshs.37,048,752 resulting to a variance of Kshs.5,310,167.

In the circumstances, the accuracy and completeness of the summary of fixed assets balance of Kshs.42,358,919 could not be confirmed.

#### **10. Lack of Motor Vehicles Ownership Documents**

Annex 4 to the financial statements reflects a balance of Kshs.42,358,919 in respect to summary of fixed assets, which includes transport equipment balance of Kshs.11,877,577. The transport equipment were however, not supported with ownership documents. Further, Land Rover Defender (GKA 735U) was grounded for an unknown period and there was no evidence of planned disposal.

In the circumstances, the accuracy and completeness of the summary of fixed assets balance of Ksh.42,358,919 could not be confirmed. Further, the ownership of the transport equipment valued at Kshs.11,877,577 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised but, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of Section 31(1)(a) of Public Audit Act, 2015 which states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis of Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Failure to Allocate Prescribed Bursary Threshold**

The statement of receipts and payments reflects an amount of Kshs.41,779,772 in respect to other grants and transfers which includes bursaries of Kshs.18,669,500 and Kshs.11,672,500 disbursed to secondary schools and tertiary institutions respectively as disclosed in Note 7 to the financial statements. The total bursary allocation is therefore Kshs.30,342,000 or 17% of the total allocation of Kshs.176,977,758. This is contrary to Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2016 which provides that a constituency committee shall allocate for bursaries not less than twenty-five percent (25%) of the funds allocated to a Constituency.

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

### **2. Unsupported Emergency Projects Expenditure**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.41,779,772, which includes Kshs.6,695,994 in respect to emergency projects as disclosed in Note 7 to the financial statements. The project management files were however, not provided for audit review. Further, there was no evidence that a report on emergency expenditure was submitted to the Board, 30 days after the expenditure was incurred. This is contrary to Regulation 20 (2) of the National Government Constituencies Development Fund Regulations, 2016 which require that the utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence.

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

### **3. Irregular Sports Projects Expenditure**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.41,779,772 which includes Kshs.2,741,778 for sports projects as disclosed in Note 7 to the financial statements. Review of the sports file revealed that the Management Committee withdrew Kshs.2,423,000 from the sports account and used Ksh.600,000 to pay master of ceremony, entertainers, provision of media services and public mobilization; Ksh.500,000 to cater for breakfast and lunch expenses for 80 guests and Ksh.1,323,000 for cash rewards to the best team, best player, most improved team, most disciplined team among others contrary to Section 25(8) of the National Government Constituencies Development Fund Act, 2015 which states that sport activities shall be considered as development projects but shall exclude cash awards.

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

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

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

### **Conclusion**

As required by Section 7(1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

17 July, 2023


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

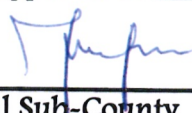
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

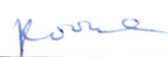
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	176,977,758	167,267,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
<b>Total Receipts</b>		<b>176,977,758</b>	<b>167,267,724</b>
<b>Payments</b>			
Compensation Of Employees	4	3,275,520	6,944,730
Use Of Goods and Services	5	12,618,342	7,065,063
Transfers To Other Government Units	6	124,123,304	96,883,880
Other Grants and Transfers	7	41,779,772	54,251,178
Acquisition Of Assets	8	-	902,649
Other Payments	9	=	=
<b>Total Payments</b>		<b>181,796,938</b>	<b>166,047,500</b>
<b>Surplus/(Deficit)</b>		<b><u>(4,819,180)</u></b>	<b><u>1,220,224</u></b>

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

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

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Danson Njogu  
ICPAK M/No: 26672

Name: Vincent Mecha  
ICPAK M/No: 27154

Name: Misheck Koome.

FUNDS ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY

DISTRICT ACCOUNTANT  
IGEMBE NORTH SUB-COUNTY  
P. O. Box 168 - 60601, LAARE

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

**II. Statement of Assets and Liabilities as At 30<sup>th</sup> June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	725,546	5,544,726
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>725,546</b>	<b>5,544,726</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>725,546</b>	<b>5,544,726</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>=</b>	<b>=</b>
<b>Net Financial Assets</b>		<b><u>725,546</u></b>	<b><u>5,544,726</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	5,544,726	4,324,502
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(4,819,180)	1,220,224
<b>Net Financial Position</b>		<b><u>725,546</u></b>	<b><u>5,544,726</u></b>


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

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

  
Fund Account Manager

Name: Danson Njogu  
ICPAK M/No: 26672

FUNDS ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY

  
National Sub-County  
Accountant

Name: Vincent Mwachia  
ICPAK M/No: 27154

DISTRICT ACCOUNTANT  
IGEMBE NORTH SUB-COUNTY  
P. O. Box 168 - 60601, LAARE

  
Chairman NG-CDF  
Committee

Name: Misheck Koome.

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

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

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	176,977,758	167,267,724
Other Receipts	3	-	-
<b>Total Receipts</b>		176,977,758	167,267,724
Payments			
Compensation Of Employees	4	3,275,520	6,944,730
Use Of Goods and Services	5	12,618,342	7,065,063
Transfers To Other Government Units	6	124,123,304	96,883,880
Other Grants and Transfers	7	41,779,772	54,251,178
Other Payments	9	-	-
<b>Total Payments</b>		(181,796,938)	(165,144,851)
<b>Total Receipts Less Total Payments</b>		(4,819,180)	2,122,873
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		-	-
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(-)	(902,649)
<b>Net Cash Flows from Investing Activities</b>		-	<b>(902,649)</b>
Net Increase In Cash And Cash Equivalent		(4,819,180)	1,220,224
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>5,544,726</b>	<b>4,324,502</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>10</b>	<b><u>725,546</u></b>	<b><u>5,544,726</u></b>

**Igembe North 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  
ICPAK M/No: 26672**

**Name: Vincent Mecha  
ICPAK M/No: 27154**

**Name: Misheck Koome.**

**FUNDS ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY**

**DISTRICT ACCOUNTANT  
IGEMBE NORTH SUB - COUNTY  
P. O. Box 168 - 60601, LAARE**

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

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	5,544,726	39,888,897	182,522,484	182,522,484	-	100%
Proceeds From Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>Totals</b>	<b>137,088,879</b>	<b>5,544,726</b>	<b>39,888,879</b>	<b>182,522,484</b>	<b>182,522,484</b>	<b>-</b>	<b>100%</b>
<b>Payments</b>							
Compensation Of Employees	4,852,687	-	-	4,852,687	3,275,520	1,577,167	67.5%
Use Of Goods and Services	7,485,312	2,449,857	1,366,082	11,301,251	12,618,342	(1,317,091)	111.7%
Transfers To Other Government Units	85,816,895	-	38,522,797	124,339,692	124,123,304	216,388	99.8%
Other Grants and Transfers	38,933,985	3,094,869	-	42,028,854	41,779,772	249,082	99.4%
Acquisition Of Assets	0	-	-	-	-	-	0%
Other Payments	0	-	-	-	-	-	0%
Funds Pending Approval**	0	-	-	-	-	-	0%
<b>Totals</b>	<b>137,088,879</b>	<b>5,544,726</b>	<b>39,888,879</b>	<b>182,522,484</b>	<b>181,796,938</b>	<b>725,546</b>	<b>99.6%</b>

*\*\*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 .*

*(a) [For the revenue items, the revenues do not form part of AIA funds.]*

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

- (b) [The difference between the final budget and the actual budget of ksh.725, 546 is cash book balance.  
(c) Changes in the actual and final budget figures are amount remaining in cashbook for administration use.  
(d) The negative balance on the use of goods and services was as a result of some balance carried forward from the previous 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.


<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	725,546
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	(-)
	725,546
Add Accounts payable	-
Less Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	<b>725,546</b>

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

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

Name: Danson Njogu

6 FUNDS ACCOUNT MANAGER  
IGEMBE NORTH  
CONSTITUENCY

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

Name: Vincent Mecha

DISTRICT ACCOUNTANT  
IGEMBE NORTH SUB - COUNTY  
P. O. Box 168 - 60601, LAARE

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

Name: Misheck Koome.

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

---

ICPAK M/No:26672

ICPAK M/No:27154

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,852,687	-	-	4,852,687	3,275,520	1,577,167
1.2 Committee allowances	1,482,863	455,871.61	-	1,938,734.61	2,021,000	(82,265.39)
1.3 Use of goods and services	1,889,783	1,993,985.39	2,600,907.70	6,484,676.09	6,484,676	0.09
<b>Total</b>	<b>8,225,333</b>	<b>2,449,857</b>	<b>2,600,907.70</b>	<b>13,276,097.70</b>	<b>11,781,196</b>	<b>1,494,901.70</b>
<b>2.0 Monitoring and evaluation</b>						
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	-	-	800,000	800,000	-
<b>Total</b>	<b>4,112,666</b>	<b>-</b>	<b>-</b>	<b>4,112,666</b>	<b>4,112,666</b>	<b>-</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,207	-	2,695,387	9,887,594	10,295,994.39	(408,400.39)
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>2,695,387</b>	<b>9,887,594</b>	<b>10,295,994.39</b>	<b>(408,400.39)</b>
<b>4.0 Bursary and Social Security</b>						

*Igembe North 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	15,000,000	3,042,369	265,174.69	18,307,543.69	18,669,500	(361,956.31)
4.3 Tertiary Institutions	13,000,000	52,500	-	13,052,500	13,052,500	
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
<b>Total</b>	<b>28,000,000</b>	<b>3,094,869</b>	<b>265,174.69</b>	<b>31,360,043.69</b>	<b>31,722,000</b>	<b>(361,956.31)</b>
<b>5.0 Sports</b>						
5.1.Igembe North sports programs	2,741,778	-	-	2,741,778	2,741,778	-
5.2	-	-	-	-	-	-
5.3	-	-	-	-	-	-
<b>Total</b>	<b>2,741,778</b>	<b>-</b>	<b>-</b>	<b>2,741,778</b>	<b>2,741,778</b>	<b>-</b>
<b>6.0 Environment</b>						
6.1	-	-	-	-	-	-
6.2	-	-	-	-	-	-
6.3	-	-	-	-	-	-
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1.Lubua primary school	1,501,575	-	-	1,501,575	1,501,575	-
7.2.Mea primary school	2,301,575	-	-	2,301,575	2,301,575	-
7.3.Nkiriana primary school	2,501,575	-	-	2,501,575	2,501,575	-
7.4.Lukununu primary school	1,000,000	-	-	1,000,000	1,000,000	-

***Igembe North 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			
7.5.Miuine primary school	1,000,000	-	-	1,000,000	1,000,000	-
7.6.Kiromwathi primary school	1,801,575	-	-	1,801,575	1,801,575	-
7.7.Kathatene primary school	700,000	-	-	700,000	700,000	-
7.8.Luciuti primary school	4,400,000	-	-	4,400,000	4,400,000	-
7.9.Miriki primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.0.Kilera primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.1.Linjoka primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.2.Ambaru primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.3.Nthangarine primary school	2,000,000	-	-	2,000,000	2,000,000	-
8.4.Tiiri primary school	2,000,000	-	-	2,000,000	2,000,000	-
8.5.Leeta primary school	4,400,000	-	-	4,400,000	4,400,000	-
8.6.Kathanga primary school	700,000	-	-	700,000	700,000	-
8.7.Murara primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.8.S.t Antony Nginyo primary sch.	1,000,000	-	-	1,000,000	1,000,000	-
8.9.Kiolo primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.0.MCK Ithata primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.1.Murweti primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.2 MCK Naathu Junior pry school	1,321,721	-	-	1,321,721	1,321,721	-
9.3.Mutuati primary school	4,400,000	-	-	4,400,000	4,400,000	-
9.4.NAC Kibuchwa primary school	1,000,000	-	-	1,000,000	1,000,000	-

*Igembe North 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			
9.5.MCK Liundu primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.6.S.t Joseph primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.7.EAPC Mbayo primary school	750,000	-	-	750,000	750,000	-
9.8.Kiani primary school	1,000,000	-	-	1,000,000	1,000,000	-
9.9.Theera primary school	1,000,000	-	-	1,000,000	1,000,000	-
10.0.Kamuwe primary school	-	-	900,000	900,000	900,000	-
10.1.NAC Kaumone primary sch.	-	-	900,000	900,000	900,000	-
10.2.Mburanjiru primary school	-	-	1,800,000	1,800,000	1,800,000	-
10.3.Mbiriata primary school	-	-	900,000	900,000	900,000	-
10.4.MCK Ithata primary school	-	-	1,701,575	1,701,575	1,701,575	-
10.5.MCK Meeria primary school	-	-	1,000,000	1,000,000	1,000,000	-
10.6.MCK S.t Simon Jude aipca pry	-	-	900,000	900,000	900,000	-
10.7.Mariri primary school	-	-	700,000	700,000	700,000	-
10.8.MCK Kaorene primary school	-	-	900,000	900,000	900,000	-
10.9.MCK S.t Martins boarding pry	-	-	1,000,000	1,000,000	1,000,000	-
11.0.EAPC Mbayo Boarding pry	-	-	1,800,000	1,800,000	1,800,000	-
11.1.Muromutua primary school	-	-	900,000	900,000	900,000	-
11.2.Barenta primary school	-	-	900,000	900,000	900,000	-
11.3.Kiromwathi primary school	-	-	1,001,575	1,001,575	1,001,575	-
11.4.CCM Marere primary school	-	-	900,000	900,000	900,000	-

***Igembe North 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			
11.5.MCK Nthangarine pry school	-	-	1,500,000	1,500,000	1,500,000	-
11.6.CCM Mbayo primary school	-	-	1,000,000	1,000,000	1,000,000	-
<b>Total</b>	<b>41,778,021</b>	-	<b>18,703,150</b>	<b>63,481,171</b>	<b>63,481,171</b>	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						-
8.1.KK Baithai secondary school	318,317	-	-	318,317	318,317	-
8.2.Lukununu secondary school	1,887,666	-	-	1,887,666	1,887,666	-
8.3.Antuambui secondary school	3,100,000	-	-	3,100,000	3,100,000	-
8.4.Miuine secondary school	1,000,000	-	-	1,000,000	1,000,000	-
8.5.A/Kiongo secondary school	1,500,000	-	-	1,500,000	1,500,000	-
8.6.Ntangi secondary school	4,750,000	-	-	4,750,000	4,750,000	-
8.7.Miriki secondary school	1,887,666	-	-	1,887,666	1,887,666	-
8.8.Kirindara secondary school	618,318	-	-	618,318	617,317	1,001
8.9.Mariri day sec. school	4,400,000	-	-	4,400,000	4,400,000	-
9.0.Nkamathi special school	1,500,000	-	-	1,500,000	1,500,000	-
9.1.Nkamathi secondary school	3,001,575	-	-	3,001,575	3,001,575	-
9.2.Mutuati secondary school	5,500,000	-	-	5,500,000	5,500,000	-
9.3.Naikuriu secondary school	1,887,666	-	-	1,887,666	1,887,666	-
9.4.Mbayo secondary school	1,887,666	-	-	1,887,666	1,887,666	-
9.5.Kathanga secondary school	3,000,000	-	-	3,000,000	3,000,000	-
9.6.Mburanjiru secondary school	4,500,000	-	-	4,500,000	4,500,000	-

*Igembe North 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			
9.7.MCK S.t Mathews mixed day sec.	-	-	900,000	900,000	900,000	-
9.8.Nkamathi special school	-	-	1,000,000	1,000,000	1,000,000	-
9.9.Ambaru secondary school	-	-	1,500,000	1,500,000	1,500,000	-
10.0.Kirindara secondary school	-	-	1,224,259.61	1,224,259.61	1,224,259.61	-
10.1.Antuambui secondary school	-	-	1,400,000	1,400,000	1,400,000	-
10.2.Miuine secondary school	-	-	900,000	900,000	900,000	-
10.3.KK Baithai secondary school	-	-	2,700,000	2,700,000	2,700,000	-
10.4.A/Kiongo secondary school	-	-	1,000,000	1,000,000	1,000,000	-
10.5.Anjalu secondary school	-	-	900,000	900,000	900,000	-
10.6.Karichu secondary school	-	-	900,000	900,000	900,000	-
10.7.Ntangi secondary school	-	-	3,000,000	3,000,000	3,000,000	-
10.8.Lukununu secondary school	-	-	200,000	200,000	200,000	-
<b>Total</b>	<b>41,,038,874</b>	<b>-</b>	<b>15,624,259.61</b>	<b>56,663,133.61</b>	<b>56,662,132.61</b>	<b>-</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 .Igembe north DCCs fencing	1,000,000	-	-	1,000,000	1,000,000	-
<b>Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>10.0 Security Projects</b>				<b>-</b>	<b>-</b>	<b>-</b>
10.1	-	-	-	-	-	-
10.2	-	-	-	-	-	-
10.3	-	-	-	-	-	-

**Igembe North 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			
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
<b>12.0 Others</b>						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
<b>Total</b>	<b>137,088,879</b>	<b>5,544,726</b>	<b>39,888,879</b>	<b>182,522,484</b>	<b>181,796,938</b>	<b>725,546</b>

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

## **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 North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

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

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

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

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

***Significant Accounting Policies continued***

**Transfers frommm 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 1<sup>st</sup> July 2021 to 30<sup>th</sup> 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 30<sup>th</sup> 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 North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Board		
AIE NO.B 140894	38,188,879.30	-
AIE NO.B 105385	34,000,000	-
AIE NO.B 105600	34,000,000	-
AIE NO.B 128506	15,000,000	-
AIE NO.B 128817	26,000,000	-
AIE NO.B 154015	28,088,879	-
AIE NO.B	200,000	-
AIE NO.A 895062	1,500,000	-
AIE NO.B 104602	-	22,000,000
AIE NO.B 104810	-	30,000,000
AIE NO.B 823517	-	500,000
AIE NO.B 124521	-	15,867,724
AIE NO.B 124521	-	9,000,000
AIE NO.B119801	-	15,000,000
AIE NO.B 128091	-	6,900,000
AIE NO.B 128402	-	7,000,000
AIE NO.B 126110	-	6,000,000
AIE NO.B 138814	-	14,000,000
AIE NO.B 132146	-	6,000,000
AIE NO.B 126399	-	10,000,000
AIE NO.B 140545	-	15,000,000
AIE NO.B 124946	-	10,000,000
<b>TOTAL</b>	<b>176,977,758.30</b>	<b>167,267,724</b>

**2. Proceeds From Sale of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>

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

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)	-	-
<b>Total</b>	-	-

**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	-	-
<b>Total</b>	-	-

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

**Notes to the Financial Statements (Continued)**

**4. Compensation of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,072,710	2,451,910
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	4,087,760
Employer Contributions Compulsory national social security schemes	202,810	405,060
<b>Total</b>	<b>3,275,520</b>	<b>6,944,730</b>

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	61,843	-
Communication, supplies and services	-	-
Domestic travel and subsistence	655,000	-
Printing, advertising and information supplies & services	1,667,139	-
Rentals of produced assets	-	-
Training expenses	1,500,000	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	2,821,000	4,435,825
Insurance costs	219,524	280,632
Specialized materials and services	-	-
Office and general supplies and services	799,244	652,808
Other operating expenses	617,900	-
Routine maintenance – vehicles and other transport equipment	3,615,692	1,695,798
Routine maintenance – other assets	661,000	-
<b>Total</b>	<b>12,618,342</b>	<b>7,065,063</b>

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

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)	69,818,347.54	71,237,267
Transfers To Secondary Schools (See Attached List)	54,304,956.61	25,646,613
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>124,123,304.15</b>	<b>96,883,880</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,669,500	17,727,645
Bursary – tertiary institutions (see attached list)	11,672,500	15,269,215
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,000,000	12,058,967
Sports projects (see attached list)	2,741,777.85	2,747,354
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,695,994.40	6,447,997
<b>Total</b>	<b>41,779,772.25</b>	<b>54,251,178</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	369,336
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	533,313
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	-	-
<b>Total</b>	<b>-</b>	<b>902,649</b>

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

*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
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Co-operative bank, Account No. 01141612208000</i>	725,546.31	5,544,726
<b>Total</b>	<b>725,546.31</b>	<b>5,544,726</b>
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<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
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-

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

Total		-	-	-
-------	--	---	---	---

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

**Notes to the Financial Statement Continued**

**12A. Retention**

[Provide short appropriate explanations as necessary.]

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

**12B. Gratuity**

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

[Provide short appropriate explanations as necessary]

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	5,544,726.41	4,324,502
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>5,544,726.41</b>	<b>4,324,502</b>

[Provide short appropriate explanations as necessary]

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

**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> )	-	-	-
<b>Total</b>	-	-	-

**\*\* 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 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
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 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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

**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	1,577,167	1,181,772
Use of goods and services	(82,265.30)	3,743,164
Amounts due to other Government entities (see attached list)	1,001	15,245,339
Amounts due to other grants and other transfers (see attached list)	(770,356.70)	23,563,330
Acquisition of assets	-	-
Funds pending approval	-	1,500,000
Total	725,546	45,233,605

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

---

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	2,963,599.77	14,780,027.36
<b>Total</b>	<b>2,963,599.77</b>	<b>14,780,027.36</b>

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

**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	
<b>Construction of buildings</b>					
1.	-	-	-	-	-
2.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
<b>Construction of civil works</b>					
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
<b>Supply of goods</b>					
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
<b>Supply of services</b>					
10.	-	-	-	-	-
Sub-Total	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-

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

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

---

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

**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
				-
Compensation of employees		1,577,167	3,248,405	-
Use of goods & services		(82,265.39)	3,217,661	-
<b>SUB-TOTAL</b>		<b>1,494,901.61</b>	<b>6,466,066</b>	-
Amounts due to other Government entities			-	-
Kirindara day secondary school		1,001	-	-
BARENTA PRIMARY SCHOOL		-	900,000	-
NAC KAUONE PRIMARY SCHOOL		-	900,000	-
BURANJIRU PRIMARY SCHOOL		-	1,800,000	-
MBIRIATA PRIMARY SCHOOL		-	900,000	-
MCK ITHATA PRIMARY SCHOOL		-	1,701,575	-
MCK MERIA PRIMARY SCHOOL		-	1,000,000	-
MCK ST.MATHEW MIXED DAY/BOARDING PRY SCH.		-	900,000	-
ST.SIMON AND JUDE AIPCA PRIMARY SCHOOL		-	900,000	-
MARIRI PRIMARY SCHOOL		-	700,000	-
MCK KAORONENE PRIMARY SCHOOL		-	900,000	-
ST.MARTINS BOARDING PRY SCHOOL		-	1,000,000	-
EAPC MBAYO PRIMARY SCHOOL		-	1,800,000	-
MUROMUTUA PRIMARY SCHOOL		-	900,000	-
CCM MBAYO PRIMARY SCHOOL		-	1,000,000	-
KIROMWATHI PRIMARY SCHOOL		-	1,001,575	-
KAMUWE PRIMARY SCHOOL		-	900,000	-

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
CCM MARERE PRIMARY SCHOOL		-	900,000	-
ST.MARY'S NTANKI PRIMARY SCHOOL		-	3,000,000	-
MCK NTHANGARINE PRIMARY SCHOOL		-	1,500,000	-
AMBARU SEC. SCHOOL		-	1,500,000	-
KIRINDARA SEC. SCHOOL		-	1,224,259.61	-
ANTUAMBUJ SEC. SCHOOL		-	1,400,000	-
MIUINE SEC. SCHOOL		-	900,000	-
K.K BAITHAH SEC. SCHOOL		-	2,700,000	-
A/KIONGO SEC. SCHOOL		-	1,000,000	-
ANJALU SEC. SCHOOL		-	900,000	-
KARICHU SEC. SCHOOL		-	900,000	-
NKAMATHI SPECIAL SCHOOL		-	1,000,000	-
<b>Sub-Total</b>		<b>1,001</b>	<b>34,127,410</b>	-
Sub-Total				-
Amounts due to other grants and other transfers				-
Emergency		(408,400.39)	1,195,387	-
Bursary-secondary		(361,956.31)	3,438,713	-
Bursary universities			1,891,003	-
<b>Sub-Total</b>		<b>(770,356.70)</b>	<b>6,525,103</b>	-
Acquisition of assets				-
		-	-	-
Others ( <i>specify</i> )				-
		-	-	-

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
		-	-	-
		-	-	-
Sub-Total		-	-	-
Funds pending approval			1,500,000	-
Grand Total		725,545.91	45,233,605	-

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

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land				
Buildings and structures	21,633,422	-	-	21,633,422
Transport equipment	11,877,577	-	-	11,877,577
Office equipment, furniture and fittings	8,627,920	-	-	8,627,920
ICT Equipment, Software and Other ICT Assets	220,000	-	-	220,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>42,358,919</b>	<b>-</b>	<b>-</b>	<b>42,358,919</b>

**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
<b>PMC</b>	<b>Bank</b>	<b>Account number</b>		
KINISA GSU BASE CAMP	EQUITY	0400278835930	-	4,509.16
KAMBIA SDA PRIMARY SCHOOL	EQUITY	0400278836235	-	2,495
KARIATI AIPCA PRIMARY SCHOOL	EQUITY	0400278837175	-	2,920
MCK MERIA PRIMARY SCHOOL	EQUITY	0400278838106	-	760
LUKUNUNU PRIMARY SCHOOL	EQUITY	0400278838561	-	176,269.50
MWERONGUNDU SEC. SCHOOL	EQUITY	0400278839580	-	1,009
KIOLO AIPCA PRIMARY SCHOOL	EQUITY	0400278839952	-	1,880
MURUNGENE PRIMARY SCHOOL	EQUITY	0400278843263	-	25,875
NTUNENE SECONDARY SCHOOL	EQUITY	0400278843754	-	4,760
NKAMATHI SPECIAL SCHOOL	EQUITY	0400278844197	-	2,578.66
KILERA PRIMARY SCHOOL	EQUITY	0400278849139	-	1,760
ST.MARTINS BOARDING PRY SCH.KABAITURI	EQUITY	0400278852765	-	98,889.90
MCK ITHATA PRIMARY SCHOOL	EQUITY	0400278853697	-	17,217
MBIRIATA PRIMARY SCHOOL	EQUITY	0400278854193	-	1,405
KIRINDARA SEC. SCHOOL	EQUITY	0400278856827	-	1,001,195.55
MCK NAATHU JUNIOR PRIMARY SCH.	EQUITY	0400278856971	-	4,906
NKAMATHI PRIMARY SCHOOL	EQUITY	0400278857428	-	265

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
LUKUNUNU SEC. SCHOOL	EQUITY	0400278862021	-	1,243,405.90
KATHANGA PRIMARY SCHOOL	EQUITY	0400278862293	-	1,855
NKANDONE PRIARY SCHOOL	EQUITY	0400278862439	-	90,477.5
MRIKI PRIMARY SCHOOL	EQUITY	0400278868443	-	1,880
NAIRURU PRIMARY SCHOOL	EQUITY	0400278872570	-	25,640
KARICHU MIXED DAY SEC. SCHOOL	EQUITY	0400278873820	-	1,880
ST.JOHNS MALAENE PRY SCH.	EQUITY	0400278883055	-	3,020
KIANI PRIMARY SCHOOL	EQUITY	0400278883605	-	21,655
MALAENE AP CAMP	EQUITY	0400278884936	-	469
KATHATENE MIXED DAY SEC. SCHOOL	EQUITY	0400278887520	-	1,760
THEERA PRIMARY SCHOOL	EQUITY	0400278889943	-	1,511,335
NGUKWINE SEC. SCHOOL	EQUITY	0400278895547	-	2,801,534
NAC KIBUTU PRIMARY SCHOOL	EQUITY	0400278896585	-	8,190
ANTUBETWE KIONGO SEC. SCHOOL	EQUITY	0400278899167	-	760
ANJALU DAY SEC.SCHOOL	EQUITY	0400278902769	-	760
NDOLELI MIXED DAY SEC. SCHOOL	EQUITY	0400278905218	-	760
MCK KAMBOO MIXED DAY SEC. SCHOOL	EQUITY	0400278907811	-	1,629,284
LINJOKA PRIMARY SCHOOL	EQUITY	0400278913749	-	95,648
MURARA PRIMARY SCHOOL	EQUITY	0400278925408	-	3,640

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
AITHU PRIMARY SCHOOL	EQUITY	040027892781	-	1,522
MURWETI PRIMARY SCHOOL	EQUITY	0400278937861	-	2,295
EAPC MWANGATHIA PRIMARY SCHOOL	EQUITY	0400278942421	-	3,445
KABACHI POLICE POST	EQUITY	0400278956288	-	0
LAARE AP	EQUITY	0400278965192	-	1,000
KABACHI CHIEFS CAMP	EQUITY	0400278965369	-	1,160
KAUMONE DAY & BOARDING PRY SCHOOL	EQUITY	0400278974941	-	91,840
KATHANGA PRIMARY SCHOOL	EQUITY	0400278978981	-	5,215
INONO NAC PRIMARY SCHOOL	EQUITY	0400278982317	-	180
KK ETAMA PRIMARY SCHOOL	EQUITY	0400278992363	-	2,760
NAIKURIU SEC. SCHOOL	EQUITY	0400278995709	-	9,214
K.K. BAITHAI SEC. SCHOOL	EQUITY	0400278998015	-	603,215
INONO DAY SEC. SCHOOL	EQUITY	0400279014895	-	880
AEO MUTUATI OFFICE	EQUITY	0400279024373	-	877
KITHETU MIXED DAY & BOARDING SEC. SCHOOL	EQUITY	0400279045591	-	100
NGITANA PRIMARY SCHOOL	EQUITY	0400279051447	-	85,476.50
MUROMUTUA PRIMARY SCHOOL	EQUITY	0400279054104	-	4,785
NAATHU PRIMARY SCHOOL	EQUITY	0400279061081	-	5,255.30
K.K KIULA PRIMARY SCHOOL	EQUITY	0400279066056	-	2,140

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MUTUATI PRIMARY SCHOOL	EQUITY	0400279094007	-	3,720
ST.ANTONY PRIMARY SCHOOL	EQUITY	0400279143043	-	140
AMBARU MIXED SEC. SCHOOL	EQUITY	0400279179227	-	3,760
NAIKURIU PRIMARY SCHOOL	EQUITY	0400279235456	-	9,785.50
CCM KACHIURU PRIMARY SCHOOL	EQUITY	0400279261302	-	1,710
LAARE CHIEF'S OFFICE	EQUITY	0400279443867	-	200
MBURANJIRU MIXED DAY SEC. SCHOOL	EQUITY	0400279560275	-	15,485
MUTUATI POLICE POST	EQUITY	0400279561009	-	19,760
NDOLELI POLICE POST	EQUITY	0400279592701	-	517.05
BARENDA PRIMARY SCHOOL	EQUITY	0400279628961	-	1,160
MPEKETONI POLICE POST	EQUITY	0400279655414	-	741.40
KINNA MERU POLICE POST	EQUITY	0400279655417	-	757.20
KANTHALI PRIMARY SCHOOL	EQUITY	0400279658664	-	85
KAELO TECHNICAL T..C	EQUITY	0400279695867	-	120
MWERONGUNDU PRIMARY SCHOOL	EQUITY	0400279714831	-	803,955
LUBUA PRIMARY SCHOOL	EQUITY	0400279742309	-	6,000
KANG'ENYONENE DAY & BOARDING PRY	EQUITY	0400279745993	-	770
MUTUATI ASSISTANT COUNTY COMMISSIONER'S OFFICE	EQUITY	0400279762014	-	65,190.99
MCK KAORONENE DAY & BOARDING PRIMARY SCHOOL	EQUITY	0400279764453	-	120

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KATHANGA SEC. SCHOOL	EQUITY	0400279773244	-	2,827
A.I.P.C.A ST.MATHEW'S –MUROMUTUA PRIMARY SCHOOL	EQUITY	0400279779918	-	3,025
TIIRI PRIMARY SCHOOL	EQUITY	0400279780769	-	7.50
NGUKWINE PRIMARY SCHOOL	EQUITY	0400279781230	-	12
KIANI MIXED DAY SEC. SCHOOL	EQUITY	0400279781936	-	1,210
KIANI MIXED DAY SEC. SCHOOL	EQUITY	0400279782005	-	1,761
MUURUNE AIPCA DAY AND BOARDING PRY. SCHOOL	EQUITY	0400279782583	-	365,188.85
KAMUKUNJI POLICE POST	EQUITY	0400279788639	-	3,337
M.C.K ST.MATHEW MIXED DAY & BOARDING PRIMARY SCHOOL	EQUITY	0400279788997	-	567.50
NAC NTONYIRI MIXED DAY & BOARDING PRY SCHOOL	EQUITY	0400279789740	-	1,247
NDOLELI PRIMARY SCHOOL	EQUITY	0400279789771	-	117.50
KIRINDARA PRIMARY SCHOOL	EQUITY	0400279832355	-	2,730.65
NKANDA SEC. SCHOOL	EQUITY	0400279857612	-	899
MARIRI PRIMARY SCHOOL	EQUITY	0400279867536	-	2,083.15
KATHATENE PRIMARY SCHOOL	EQUITY	0400280028034	-	178,426
MCK KARICHU PRIMARY SCHOOL	EQUITY	0400280030192	-	2,127.50
AMBARU PRIMARY SCHOOL	EQUITY	0400280030674	-	2,286
KAMUWE PRIMARY SCHOOL	EQUITY	0400280032305	-	92,252
KIROMWATHI PRIMARY SCHOOL	EQUITY	0400280038131	-	72.5

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KAMBOO PRIMARY SCHOOL	EQUITY	0400280048425	-	1,414.50
NAIRURU PRIMARY SCHOOL	EQUITY	0400280084942	-	901,838.30
ANJALU PRIMARY SCHOOL	EQUITY	0400280086037	-	92,270
MIRIKI MIXED DAY SEC. SCHOOL	EQUITY	0400280089240	-	197,711.90
MEA PRIMARY SCHOOL	EQUITY	0400280211016	-	2,176.30
IGEMBE NORTH SPORTS COMMITTEE	EQUITY	0400280269527	-	1,423,481.95
DIRECTOR OF CRIMINAL INVEST.OFFICE	EQUITY	0400280269527	-	7.00
MUTUATI SEC. SCHOOL	EQUITY	0400280445392	-	030
ST.FRANCIS AIPCA KIROMWATHI	EQUITY	0400280493904	-	509.15
NKIRINA PRIMARY SCHOOL	EQUITY	0400280820108	-	1,460
MBAYO EAPC PRIMARY SCHOOL	EQUITY	0400280894059	-	950,916
MBAYO PRIMARY SCHOOL	EQUITY	0400280982458	-	50
NAC NTONYIRI PRIMARY SCHOOL	EQUITY	0400279789740	-	-
MURUNGENE PRIMARY SCHOOL	EQUITY	0400278843263	-	-
KIRINDARA PRIMARY SCHOOL	EQUITY	0400279832355	-	-
KINISA GSU BASE CAMP	EQUITY	400278835930	4,509.16	-
KAMBIA SDA PRIMARY SCHOOL	EQUITY	400278836235	2,495.00	-
KARIATI AIPCA PRIMARY SCHOOL	EQUITY	400278837175	2,920.00	-
MCK MERIA PRIMARY SCHOOL	EQUITY	400278838106	1,000,760.00	-
LUKUNUNU PRIMARY SCHOOL	EQUITY	400278838561	769.50	-

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MWERONGUNDU SEC. SCHOOL	EQUITY	400278839580	1,009.00	-
KIOLO AIPCA PRIMARY SCHOOL	EQUITY	400278839952	2,257.50	-
MURUNGENE PRIMARY SCHOOL	EQUITY	400278843263	25,875.00	-
NTUNENE SECONDARY SCHOOL	EQUITY	400278843754	4,760.00	-
NKAMATHI SPECIAL SCHOOL	EQUITY	400278844197	2,578.66	-
KILERA PRIMARY SCHOOL	EQUITY	400278849139	3,640.00	-
ST.MARTINS BOARDING PRY SCH.KABAITURI	EQUITY	400278852765	889.90	-
MCK ITHATA PRIMARY SCHOOL	EQUITY	400278853697	293,254.50	-
MBIRIATA PRIMARY SCHOOL	EQUITY	400278854193	2,303.00	-
KIRINDARA SEC. SCHOOL	EQUITY	400278856827	842,652.15	-
MCK NAATHU JUNIOR PRIMARY SCH.	EQUITY	400278856971	1,132.00	-
NKAMATHI PRIMARY SCHOOL	EQUITY	400278857428	1,042.50	-
LUKUNUNU SEC. SCHOOL	EQUITY	400278862021	351.30	-
KATHANGA PRIMARY SCHOOL	EQUITY	400278862293	1,855.00	-
NKANDONE PRIARY SCHOOL	EQUITY	400278862439	7,715.00	-
MRIKI PRIMARY SCHOOL	EQUITY	400278868443	2,880.00	-
NAIRURU PRIMARY SCHOOL	EQUITY	400278872570	25,640.00	-
KARICHU MIXED DAY SEC. SCHOOL	EQUITY	400278873820	1,901.50	-
ST.JOHNS MALAENE PRY SCH.	EQUITY	400278883055	3,020.00	-
KIANI PRIMARY SCHOOL	EQUITY	400278883605	1,685.50	-
MALAENE AP CAMP	EQUITY	400278884936	469.00	-
KATHATENE MIXED DAY SEC. SCHOOL	EQUITY	400278887520	1,760.00	-
THEERA PRIMARY SCHOOL	EQUITY	400278889943	7,335.00	-
NGUKWINE SEC. SCHOOL	EQUITY	400278895547	6,640.00	-
NAC KIBUTU PRIMARY SCHOOL	EQUITY	400278896585	8,567.50	-
ANTUBETWE KIONGO SEC. SCHOOL	EQUITY	400278899167	105.00	-

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
ANJALU DAY SEC.SCHOOL	EQUITY	400278902769	657.50	-
NDOLELI MIXED DAY SEC. SCHOOL	EQUITY	400278905218	760.00	-
MCK KAMBOO MIXED DAY SEC. SCHOOL	EQUITY	400278907811	35.00	-
LINJOKA PRIMARY SCHOOL	EQUITY	400278913749	7,885.50	-
MURARA PRIMARY SCHOOL	EQUITY	400278925408	5,040.00	-
AITHU PRIMARY SCHOOL	EQUITY	40027892781	1,522.60	-
MURWETI PRIMARY SCHOOL	EQUITY	400278937861	620.50	-
EAPC MWANGATHIA PRIMARY SCHOOL	EQUITY	400278942421	3,445.00	-
KABACHI POLICE POST	EQUITY	400278956288	-	-
LAARE AP	EQUITY	400278965192	1,000.00	-
KABACHI CHIEFS CAMP	EQUITY	400278965369	1,160.00	-
KAUMONE DAY & BOARDING PRY SCHOOL	EQUITY	400278974941	340.50	-
KATHANGA PRIMARY SCHOOL	EQUITY	400278978981	5,697.00	-
INONO NAC PRIMARY SCHOOL	EQUITY	400278982317	2,006,180.00	-
KK ETAMA PRIMARY SCHOOL	EQUITY	400278992363	2,760.00	-
NAIKURIU SEC. SCHOOL	EQUITY	400278995709	180.00	-
K.K. BAITHAI SEC. SCHOOL	EQUITY	400278998015	306,532.00	-
INONO DAY SEC. SCHOOL	EQUITY	400279014895	880.00	-
AEO MUTUATI OFFICE	EQUITY	400279024373	877.60	-
KITHETU MIXED DAY & BOARDING SEC. SCHOOL	EQUITY	400279045591	100.00	-
NGITANA PRIMARY SCHOOL	EQUITY	400279051447	1,974.00	-
MUROMUTUA PRIMARY SCHOOL	EQUITY	400279054104	6,119.50	-
NAATHU PRIMARY SCHOOL	EQUITY	400279061081	7,590.30	-
K.K KIULA PRIMARY SCHOOL	EQUITY	400279066056	2,140.00	-
MUTUATI PRIMARY SCHOOL	EQUITY	400279094007	220.00	-
ST.ANTONY PRIMARY SCHOOL	EQUITY	400279143043	1,447.90	-

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
AMBARU MIXED SEC. SCHOOL	EQUITY	400279179227	3,760.00	-
NAIKURIU PRIMARY SCHOOL	EQUITY	400279235456	11,665.50	-
CCM KACHIURU PRIMARY SCHOOL	EQUITY	400279261302	1,710.00	-
LAARE CHIEF'S OFFICE	EQUITY	400279443867	200.00	-
MBURANJIRU MIXED DAY SEC. SCHOOL	EQUITY	400279560275	16,485.00	-
MUTUATI POLICE POST	EQUITY	400279561009	260.00	-
NDOLELI POLICE POST	EQUITY	400279592701	454.36	-
BARENDA PRIMARY SCHOOL	EQUITY	400279628961	719.50	-
MPEKETONI POLICE POST	EQUITY	400279655414	741.40	-
KINNA MERU POLICE POST	EQUITY	400279655417	757.20	-
KANTHALI PRIMARY SCHOOL	EQUITY	400279658664	85.00	-
KAELO TECHNICAL T..C	EQUITY	400279695867	- 136.80	-
MWERONGUNDU PRIMARY SCHOOL	EQUITY	400279714831	23,835.00	-
LUBUA PRIMARY SCHOOL	EQUITY	400279742309	8,575.00	-
KANG'ENYONENE DAY & BOARDING PRY	EQUITY	400279745993	770.00	-
MUTUATI ASSISTANT COUNTY COMMISSIONER'S OFFICE	EQUITY	400279762014	66,190.99	-
MCK KAORONENE DAY & BOARDING PRIMARY SCHOOL	EQUITY	400279764453	83,840.00	-
KATHANGA SEC. SCHOOL	EQUITY	400279773244	3,827.65	-
A.I.P.C.A ST.MATHEW'S -MUROMUTUA PRIMARY SCHOOL	EQUITY	400279779918	3,025.00	-
TIIRI PRIMARY SCHOOL	EQUITY	400279780769	194,218.50	-
NGUKWINE PRIMARY SCHOOL	EQUITY	400279781230	12.00	-
KIANI MIXED DAY SEC. SCHOOL	EQUITY	400279781936	1,210.00	-
KIANI MIXED DAY SEC. SCHOOL	EQUITY	400279782005	1,761.00	-
MUURUNE AIPCA DAY AND BOARDING PRY. SCHOOL	EQUITY	400279782583	17,255.85	-
KAMUKUNJI POLICE POST	EQUITY	400279788639	3,337.50	-
M.C.K ST.MATHEW MIXED DAY & BOARDING PRIMARY SCHOOL	EQUITY	400279788997	567.50	-

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
NAC NTONYIRI MIXED DAY & BOARDING PRY SCHOOL	EQUITY	400279789740	1,247.50	-
NDOLELI PRIMARY SCHOOL	EQUITY	400279789771	1,135.00	-
KIRINDARA PRIMARY SCHOOL	EQUITY	400279832355	- 3,107.80	-
NKANDA SEC. SCHOOL	EQUITY	400279857612	2,729.50	-
MARIRI PRIMARY SCHOOL	EQUITY	400279867536	2,963.15	-
KATHATENE PRIMARY SCHOOL	EQUITY	400280028034	501.50	-
MCK KARICHU PRIMARY SCHOOL	EQUITY	400280030192	2,127.50	-
AMBARU PRIMARY SCHOOL	EQUITY	400280030674	1,786.50	-
KAMUWE PRIMARY SCHOOL	EQUITY	400280032305	11,552.00	-
KIROMWATHI PRIMARY SCHOOL	EQUITY	400280038131	2,222.50	-
KAMBOO PRIMARY SCHOOL	EQUITY	400280048425	692.00	-
NAIRURU PRIMARY SCHOOL	EQUITY	400280084942	668.80	-
ANJALU PRIMARY SCHOOL	EQUITY	400280086037	7,984.00	-
MIRIKI MIXED DAY SEC. SCHOOL	EQUITY	400280089240	691.90	-
MEA PRIMARY SCHOOL	EQUITY	400280211016	2,751.30	-
IGEMBE NORTH SPORTS COMMITTEE	EQUITY	400280269527	339.80	-
DIRECTOR OF CRIMINAL INVEST.OFFICE	EQUITY	400280269527	7.00	-
MUTUATI SEC. SCHOOL	EQUITY	400280445392	1,000.30	-
ST.FRANCIS AIPCA KIROMWATHI	EQUITY	400280493904	509.15	-
NKIRINA PRIMARY SCHOOL	EQUITY	400280820108	4,035.65	-
MBAYO EAPC PRIMARY SCHOOL	EQUITY	400280894059	1,565.00	-
MBAYO PRIMARY SCHOOL	EQUITY	400280982458	880.00	-
NAC NTONYIRI PRIMARY SCHOOL	EQUITY	400279789740	1,247.50	-
MURUNGENE PRIMARY SCHOOL	EQUITY	400278843263	25,875.00	-
NGINYO POLICE POST (PMC) ACCOUNT	EQUITY	400282060673	547.20	-

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KIRINDARA PRIMARY SCHOOL	EQUITY	400279832355	- 3,107.80	-
ST. JOSEPH LINJOKA PRIMARY	EQUITY	400282060652	1,449.95	-
ST.SIMON AND JUDE A.I.P.C.A PRIMARY SCHOOL	EQUITY	400281216722	1,171.50	-
MCK NTHANGARINE ACADEMY (PMC) ACCOUNT	EQUITY	1860282879307	-	-
BULU ANTI-STOCK THEFT UNIT	EQUITY	400282393912	500.00	-
MARIRI DAY MIXED SECONDARY SCHOOL	EQUITY	400282074607	1,000.00	-
LEETA PRIMARY SCHOOL (PMC) ACCOUNT	EQUITY	400282065736	-	-
NAC KIBUCHUA PRIMARY SCHOOL (PMC) ACCOUNT	EQUITY	400282232495	1,500.00	-
DEPUTY COUNTY COMMISIONERS RESIDENCE (PMC)	EQUITY	400281767002	1,700.00	-
KIRINDARA CHIEF'S OFFICE (PMC)	EQUITY	400281408275	1,550.00	-
KK BAITHAI PRIMARY SCHOOL	EQUITY	400281344015	2,150.00	-
MIUINE DAY SECONDARY SCHOOL	EQUITY	400281222925	100.00	-
CCM MARERE PRIMARY SCHOOL	EQUITY	400281194161	1,047.50	-
NKAMATHI MIXED DAY SECONDARY SCHOOL	EQUITY	400281072805	1,955.00	-
EAPC ACADEMY NGUKWINE- NG -CDF PROJECT	EQUITY	400281056030	47.50	-
MBAYO PRIMARY SCHOOL NG-CDF PROJECT	EQUITY	400280982458	880.00	-
<b>Total</b>			<b>2,963,599.77</b>	<b>14,780,027.36</b>

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

---