

REPUBLIC OF KENYA



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REPORT

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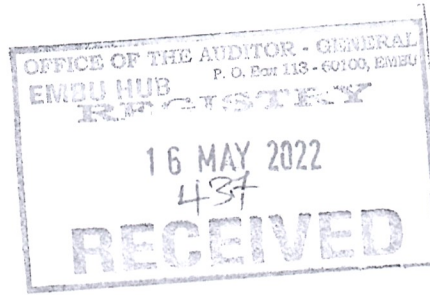
THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	DAY: Wednesday
TABLED BY:	Majority Whip
CLERK AT THE TABLE:	Mado

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



IGEMBE NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Danson Njogu
2.	Sub-County Accountant	Vincent Nyamongo
3.	Chairman NGCDFC	Misheck Koome
4.	Member NGCDFC	Agnes 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 X71-60601
Igembe North Building/House/Plaza
Next to Laare police station
Laare, KENYA

(f) Igembe North Constituency NGCDF Contacts.

Telephone: (254) 703957387
E-mail: cdfigembenorth.go.ke
Website: www.go.ke

(g) Igembe North Constituency NGCDF Bankers.

Co-operative Bank (01141612208000)
Maua Branch
P.o Box 71
Maua, Kenya.

(h) Independent Auditors

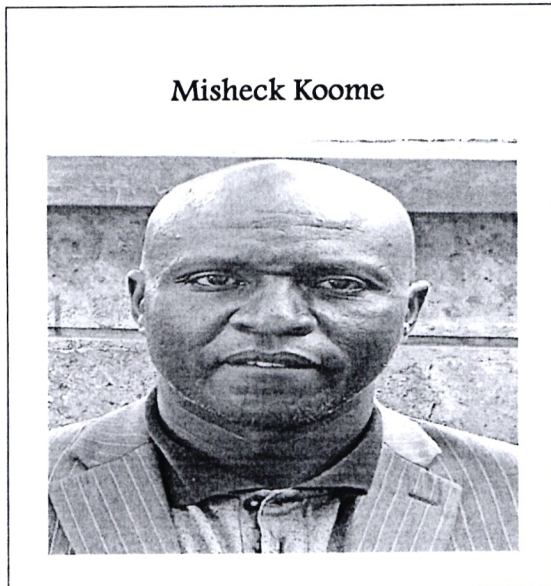
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDF 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:

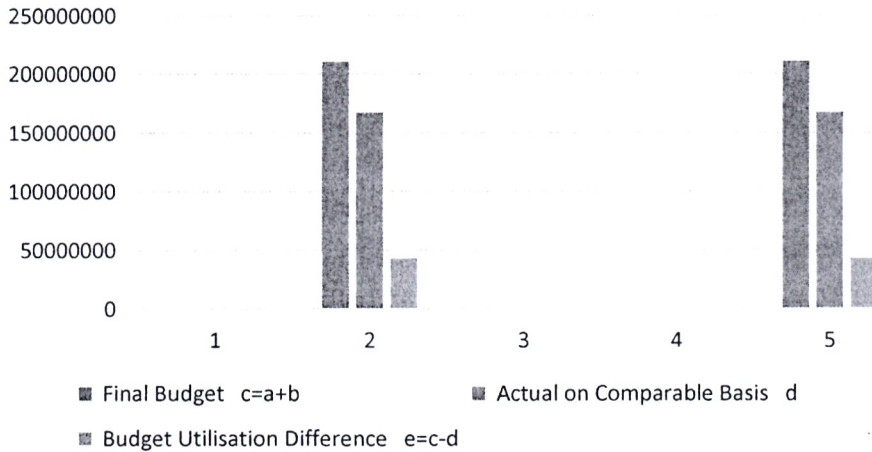
- ✓ We managed to sponsor many students in secondary schools and tertiary institution
- ✓ In line with president Big 4 Agenda, Igembe North NG-CDF has supported many students in medical and teaching courses.
- ✓ Several classrooms, Administration Block, laboratory and toilets were constructed in order 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 2020/2021 we had a final budget of kshs. 211,281,105 out of which we managed to absorb kshs 166,047,500 which translates to 78.59%.

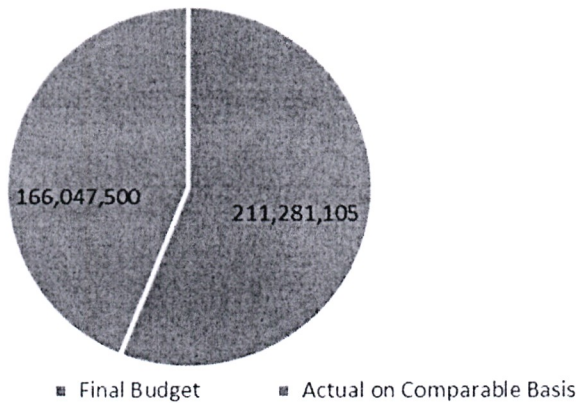
The amount expected from NG-CDF board as at 30th June 2021 was Kshs 43,513,381. This is captured in the graph below:-

Final budget v/s actual v/s budget utilization diff.



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

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.

*Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
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Signature

A handwritten signature in black ink, appearing to be 'J. O. O.', written in a cursive style.

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Igembe North Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- 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	Improved Education standards.	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers.	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	The projects on education Funded in Financial year 2020/2021 are at implementation stage.
Security	Enhanced security and safety within the Constituency.	Improved service delivery, Enhanced security	Number of usable security sector physical infrastructure	The projects on Security Funded in Financial year 2019/2020 are at

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		infrastructure and improved working environment for the security and administrative personnel.	renovated and/ or built and equipped in the constituency.	implementation stage.
Environment	Improve and sustain safe and clean environment.	Improved and sustained environmental conservation.	Number of toilets constructed in schools and security camps.	During financial year 2020/2021, we did not fund the environment project. More weight was given to education sector.
Sports	Enhanced development of sporting activities within the constituency.	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing.	Number of Igembe North Soccer tournament within the constituency.	The project was funded during financial year 2020/2021 and since been implemented.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The constituency has not allocated funds for environment in the financial year 2020/2021 due inadequacy in education infrastructure but the NG-CDFC committee through the advice of the fund account Manager has made a resolution to embark on a comprehensive environmental policy in the year 2021/2021.

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

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- 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 interests

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.

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, 2021. 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, 2021, 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.

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

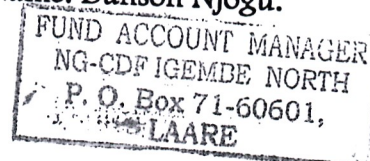
The NGCDF- Igembe North Constituency financial statements were approved and signed by the Accounting Officer on 27th August, 2021.



Chairman NGCDF Committee
Name: Misheck Koome



Fund Account Manager
Name: Danson Njogu.



REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ISEMBE NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Isembe North Constituency set out on pages 14 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the

Report of the Auditor-General on National Government Constituencies Development Fund - Isembe North Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Igembe North Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Variances Between the Summary Statement of Appropriation and Budget Execution by Sectors and Projects

The Fund's summary statement of appropriation reflects balances in respect to six (6) items which vary with the balances in the budget execution by Sectors and Projects as detailed below:

Items	Summary Statement of Appropriation (Kshs.)	Budget Execution by Sector and Projects (Kshs.)	Variance (Kshs.)
Final Budget			
Use of Goods	10,808,227	11,399,363	(591,136)
Transfer to Other Government Units	112,129,219	130,212,290	(18,083,071)
Other Grants and Other Transfers	77,814,508	61,009,637	16,804,871
Acquisition of Assets	902,649	533,313	369,336
Actual Amounts			
Transfer to Other Government Units	96,883,880	97,083,880	-200,000
Other Grants and Other Transfers	54,251,178	55,419,513	-1,168,335

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

2. Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.5,544,726 in respect to cash and cash equivalents. However, review of the bank reconciliation statement provided for audit revealed unrepresented cheques totalling Kshs.29,795,502. Further, the unrepresented cheques included stale cheques totalling Kshs.369,798 that had not been reversed in the cash book.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.5,544,726 could not be confirmed.

3. Unsupported Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects Kshs.902,649 relating to acquisition of assets. Included in this amount is Kshs.533,313 relating to purchase of a motor cycle whose log book was not provided for audit.

In the circumstances, the accuracy of the balance Kshs.533,313 for acquisition of assets and ownership of the motor cycle could not be confirmed.

4. Errors in Presentation of the Financial Statements

The financial statements contains inconsistencies in page numbering. Page numbers 15 to 17 and page numbers 20 to 24 appear twice, while one of the repeated pages is blank.

In the circumstances, the Fund's financial statements are not prepared in accordance with the financial reporting guidelines issued by the Public Sector Accounting Standards Board.

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

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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.211,281,105 and Kshs.171,592,226 respectively resulting to an under-funding of Kshs.39,688,879 or 19% of the budget. Similarly, the Fund expended Kshs.166,047,500 against an approved budget of Kshs.211,281,105 resulting to an under expenditure of Kshs.45,233,606 or 21% of the budget. In addition, out of the Kshs.171,592,226 actual funds available only Kshs.166,047,500 was utilized leaving a cash balance of Kshs.5,544,726.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Committee Allowances

The statement of receipts and payments reflects an amount of Kshs.7,065,063 with respect to use of goods and services. As disclosed in Note 5 to the financial statements the amount includes Kshs.4,435,825 in respect to Committee allowances. Review of documents provided for audit revealed that an amount of Kshs.1,478,000 was paid as meeting allowances to Constituency Committee Members. However, review of the Constituency Committee minutes revealed that the Committee held 36 sittings which is contrary to Section 43(11) of the National Government Constituencies Development Fund Act, 2015. The section requires the committee to hold a maximum of twenty-four (24) meetings in the same financial year, including sub-committee meetings.

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

2. Inadequate Bursary Allocation

The statement of receipts and payments reflects an amount of Kshs.54,251,178 with respect to other grants and transfers. As disclosed in Note 7 to the financial statements this balance includes bursaries of Kshs.17,727,645 and Kshs.15,269,215 disbursed to secondary schools and tertiary institutions respectively totalling to Kshs.32,996,860. However, the Constituency had received Kshs.167,267,724 but only allocated Kshs.32,996,860 for the bursary or 20% of the funds allocated. 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, Management was in breach of regulations.

3. Ineligible Expenditure on Compensation of Employee

The statement of receipts and payments reflects an amount of Kshs.6,944,730 with respect to compensation of employees which, as disclosed in Note 4 to the financial statements includes an amount of Kshs.405,060 as employer contribution to national social security schemes. Examination of documents revealed that this amount included Kshs.236,940 paid for penalties charged for late remittance of deductions between the July, 2013 to March, 2021. However, approval from the Board to incur this particular expenditure and reasons for the late remittance were not provided.

In the circumstances, the regularity of the expenditure of Kshs.236,940 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material 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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 September, 2022

**Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

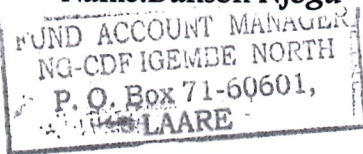
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	167,267,724	117,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	=	=
TOTAL RECEIPTS		167,267,724	117,040,876
PAYMENTS			
Compensation of employees	4	6,944,730	3,196,803
Use of goods and services	5	7,065,063	8,427,527
Transfers to Other Government Units	6	96,883,880	94,674,841
Other grants and transfers	7	54,251,178	20,342,059
Acquisition of Assets	8	902,649	4,598,702
Other Payments	9	=	258,500
TOTAL PAYMENTS		166,047,500	131,498,432
SURPLUS/(DEFICIT)		<u>1,220,224</u>	<u>(14,457,556)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe North Constituency financial statements were approved on 27th August, 2021 and signed by:



**Fund Account Manager
Name: Danson Njogu**




**National Sub-County
Accountant
Name: Vincent Mecha
ICPAK M/No: 27154
DISTRICT ACCOUNTANT
IGEMBE NORTH SUB - COUNTY
P. O. Box 168 - 60601, LAARE**



Chairman NG-CDF Committee

Name: Misheck Koome

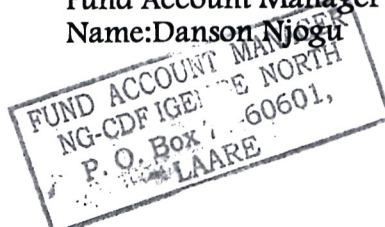
*Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	5,544,726	4,324,503
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		5,544,726	4,324,503
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		5,544,726	4,324,503
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	369,336
Gratuity	12B	-	2,363,943
TOTAL FINANCIAL LIABILITIES		-	2,733,279
NET FINANCIAL ASSETS		5,544,726	1,591,224
REPRESENTED BY			
Fund balance b/fwd		4,324,502	16,048,780
Prior year adjustments	14	-	-
Surplus/Deficit for the year		1,220,224	(14,457,556)
NET FINANCIAL POSITION		5,544,726	1,591,224

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe North Constituency financial statements were approved on 27th August, 2021 and signed by:

Fund Account Manager
Name: Danson Njogu



National Sub-County
Accountant
Name: Vincent Mecha
ICPAK M/No: 27154

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

Chairman NG-CDF Committee

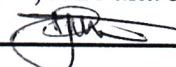
Name: Misheck Koome.

Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF CASHFLOW FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2021.

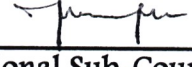
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	167,267,724	117,040,876
Other Receipts	3	=	=
Total receipts		167,267,724	117,040,876
Payments for operating activities			
Compensation of Employees	4	6,944,730	3,196,803
Use of goods and services	5	7,065,063	8,427,527
Transfers to Other Government Units	6	96,883,880	94,674,841
Other grants and transfers	7	54,251,178	20,342,059
Other Payments	9	-	258,500
Total payments		165,144,851	126,899,730
Total Receipts Less Total Payments		-	-
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	369,336
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	2,363,943
Prior year adjustments	14	-	-
Net cash flow from operating activities		2,122,873	(7,125,575)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(902,649)	(4,598,702)
Net cash flows from Investing Activities		(902,649)	(4,598,702)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,220,224	(11,724,277)
Cash and cash equivalent at BEGINNING of the year	10	4,324,502	16,048,780
Cash and cash equivalent at END of the year		<u>5,544,726</u>	<u>4,324,503</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Igembe North Constituency financial statements were approved on 27th August, 2021 and signed by:



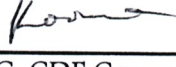
Fund Account Manager
Name: Danson Njogu

FUND ACCOUNT MANAGER
 NG-CDF IGEMBE NORTH
 P. O. Box 71-60601,
 LAARE



National Sub-County
Accountant
Name: Vincent Mecha

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)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION

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 %	
RECEIPTS	2020/2021		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021						
		Kshs		Kshs	Kshs	Kshs		Kshs	Kshs			
Transfers from NGCDF Board	137,088,879		4,324,502	69,867,724	211,281,105	171,592,226		39,688,879		79.4%		
Proceeds from Sale of Assets	-		-	-	-	-		-				
Other Receipts	-		-	-	-	-		-				
TOTALS	137,088,879		4,324,502	69,367,724	211,281,105	171,592,226		39,688,879		79.4%		
PAYMENTS												
Compensation of Employees	4,378,097		2,976,433	771,972	8,126,502	6,944,730		1,181,772		65.5%		
Use of goods and services	7,959,902		1,004,225	1,844,100	10,808,227	7,065,063		3,743,164		59.8%		
					112,12							
Transfers to Other Government Units	79,911,290		-	32,217,929	9,219	96,883,880		15,245,339		86.4%		
Other grants and transfers	44,839,590		343,844	32,631,074	77,814,508	54,251,178		23,563,330		68.1%		
Acquisition of Assets	-		-	902,649	902,649	902,649		-		100.0%		
Other Payments	-		-	-	-	-		-		-		
Funds pending approval**	-		-	1,500,000	1,500,000	-		1,500,000		-		
TOTALS	137,088,879		4,324,502	69,867,724	211,281,105	166,047,500		45,233,605		77.2%		

***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.*

**Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Ksh.3, 658,205 includes an amount of ksh.1, 723,160 of gratuity set aside in the f/y 2019/2020 and 2020/2021 f/y respectively.
- ii. Ksh.4, 747,389 includes an amount of ksh.1, 004,225 brought forward from previous f/y 2019/2020 and the balance for the 2020/2021 not received by 30th June, 2021.
- iii. Ksh.15, 245,339 is total amount of funds for education projects not yet received by 30th June, 2021.
- iv. Ksh.49, 058,107 includes ksh.43, 513,381 owed to the constituency from the NG-CDF board and ksh.5, 544,502 as the cashbook balance as at 30th June, 2021.

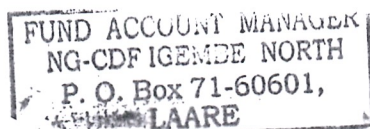
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	45,233,605
Less undisbursed funds receivable from the Board as at 30 th June 2021	(39,688,879)
	5,544,726
Add Accounts payable	0
Less Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	5,544,726

The NGCDF-Igembe North Constituency financial statements were approved on 27th August, 2021 and signed by:



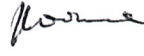
**Fund Account Manager
Name: Danson Njogu**





**National Sub-County
Accountant
Name: Vincent Mecha
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)
Reports and Financial Statements for The Year Ended June 30, 2021***

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The ; r Ended June 30, 2021

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
	2020/2021	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,378,097		2,976,433	771,972	8,126,502	6,944,730	1,181,772
1.2 Committee allowances	1,442,264		-	459,432	1,901,696	1,445,825	455,871
1.3 Use of goods and services	2,404,972		1,004,225	200742	3,609,939	1,728,838	1,881,101
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000		-	-	1,500,000	-	1,500,000
2.2 Committee allowances	1,600,000		-	1,743,000	3,343,000	2,990,000	353,000
2.3 Use of goods and services	1,012,666		-	32,062	1,044,728	900,400	144,328
3.0 Emergency	7,192,207		-	451,177	7,643,384	6,447,997	1,195,387
3.1 Primary Schools	-		-	-	-	-	-
3.2 Secondary schools	-		-	-	-	-	-
3.3 Tertiary institutions	-		-	-	-	-	-
3.4 Security projects	-		-	-	-	-	-
4.0 Bursary and Social Security							
4.1 Primary Schools	-		-	-	-	-	-
4.2 Secondary Schools	12,105,135		343,844	8,373,535	20,822,514	17,7217,645	3,094,869
4.3 Tertiary Institutions	-		-	173,912	173,912	173,912	-
4.4 Universities	12,058,191		-	4,510,891	16,569,082	15,269,215	1,299,867
4.5 Social Security	-		-	-	-	-	-
5.0 Sports							
5.1	2,741,778		-	-	2,741,778	2,741,778	-
5.2	-		-	-	-	-	-

**Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.3	-	-	-	-	-	-
6.0 Environment	-	-	-	-	-	-
6.1	-	-	-	-	-	-
6.2	-	-	-	-	-	-
6.3	-	-	-	-	-	-
7.0 Primary Schools Projects (List all the Projects)						
7.1.NKAMATHI PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
7.2.KATHANGA PRIMARY SCHOOL	1,800,000	-	-	1,800,000	1,800,000	-
7.2.KATHANGA PRIMARY SCHOOL	1,801,575	-	-	1,801,575	1,801,575	-
7.3.BARENTA PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
7.4KAMBOO PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
7.5 NGUKWINE EAPC PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
7.6.NAC KAUMONE PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
7.7MURARA PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
7.8MBURANJIRU PRIMARY SCHOOL	1,800,000	-	-	1,800,000	-	1,800,000
7.9.NGITANA PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
8.0.MBIRIATA PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
8.1MCK ITHATA PRIMARY SCHOOL	1,701,575	-	-	1,701,575	-	1,701,575
8.2MCK MEERIA PRIMARY SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000
8.3MCK ST.MATHEW MIXED DAY/BOARDING PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
8.4...ST.SIMON AND JUDE AIPCA PRIMARY SCHOOL.	900,000	-	-	900,000	-	900,000
8.5.KILERA PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
8.6..MARIRI PRIMARY SCHOOL	700,000	-	-	700,000	-	700,000

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The r Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.7.MWERONGUNDU PRIMARY SCHOOL	801,575	-	-	801,575	801,575	-
8.8.MEA PRIMARY SCHOOL	2,000,000	-	-	2,000,000	1,000,000	-
8.9.NKIRIANA PRIMARY SCHOOL	1,800,000	-	-	1,800,000	1,800,000	-
9.0.LUBUA PIMARY SCHOOL	1,300,000	-	-	1,300,000	1,300,000	-
9.1.MCK KAORONENE PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
9.2.KIOLO AIFCA PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
9.2.ST.MARTINS BOARDING PRIMARY SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000
9.4.NAATHU PRIMARY SCHOOL	2,301,575	-	-	2,301,575	2,301,575	-
9.5.EAPCBAYO PRIMARY SCHOOL	1,800,000	-	-	1,800,000	-	1,800,000
9.6.MUROMUTUA PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
9.7. MCK NAATHU JUNIOR PRIMARY SCHOOL.	900,000	-	-	900,000	900,000	-
9.8.MUTUATI PRIMARY SCHOOL	700,000	-	-	700,000	700,000	-
9.9.CCM MBAYO PRIMARY SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000
10.0.NAIKURIU PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
10.1.NAATHU PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
10.2.NAC INONO PRIMARY SCHOOL	2,000,000	-	-	2,000,000	2,000,000	-
10.3.KIROMWATHI PRIMARY SCHOOL	1,001,575	-	-	1,001,575	-	1,001,575
10.4.THEERA PRIMARY SCHOOL	1,505,575	-	-	1,505,575	1,505,575	-
10.5.KARICHU PRIMARY SCHOOL	226,967	-	-	226,967	226,967	-
10.6.KAMUWE PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
10.7.NAIRURU PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
10.8.NDOLELI PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
10.9.ANJALU PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-

*Igembe North Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.0.NAC KIBUTU PRIMARY SCHOOL	900,000	-	-	900,000	900,000	-
11.1.CCM MARERE PRIMARY SCHOOL	900,000	-	-	900,000	-	900,000
11.3.ST.MARY'S NTANKI PRIMARY SCHOOL	3,000,000	-	-	3,000,000	-	3,000,000
11.3.LUBUA PRIMARY SCHOOL	-	-	400,000	400,000	400,000	-
11.4.MBIRIATA PRIMARY SCHOOL	-	-	700,000	700,000	700,000	-
11.5.AITHU PRIMARY SCHOOL	-	-	1,000,000	1,000,000	1,000,000	-
11.6..KAMBOO PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
11.7.KAMBOO PRIMARY SCHOOL	-	-	700,000	700,000	700,000	-
11.8.AMBARU PRIMARY SCHOOL	-	-	1,500,000	1,500,000	1,500,000	-
11.9.MCK ITHATA PRIMARY SCHOOL	-	-	800,000	800,000	800,000	-
12.0.NAC KAUMONE PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.1.ST.JOHN THE BAPTIST NDUMURU PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.2.NAC INONO PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.3.AIPCA ST.MATHEW MUROMUTUA FRY SCHOOL	-	-	900,000	900,000	900,000	-
12.4.MUROMUTUA PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.5.MCK NAATHU JUNIOR PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.6.NAC NKANDONE PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
12.7.MUTUATI PRIMARY SCHOOL	-	-	700,000	700,000	700,000	-
12.8.NAATHU JUNIOR PRIMARY SCHOOL	-	-	2,000,000	2,000,000	2,000,000	-
12.9.MARIRI PRIMARY SCHOOL	-	-	1,000,000	1,000,000	1,000,000	-
13.0.LINJOKA PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.1.KATHATENE PRIMARY SCHOOL	-	-	1,800,000	1,800,000	1,800,000	-
13.2.NAIRURU PRIMARY SCHOOL	-	-	500,000	500,000	500,000	-
13.3.KARICHU PRIMARY SCHOOL	-	-	500,000	500,000	500,000	-
13.4.KIROMWATHI PRIMARY SCHOOL	-	-	1,500,000	1,500,000	1,500,000	-
13.5.ANJALU PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
13.6.LUCIUTI PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
13.7.KAMUWE PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
13.8.LIUNDU PRIMARY SCHOOL	-	-	100,000	100,000	100,000	-
13.9.ST.MARTIN KABAITUIRI PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.0.AMBARU PRIMARY SCHOOL	-	-	5,000,000	5,000,000	5,000,000	-
14.1.KIROMWATHI AIPCA PRIMARY SCHOOL	-	-	1,800,000	1,800,000	1,800,000	-
14.2.THIRUA PRIMARY SCHOOL	-	-	1,800,000	1,800,000	1,800,000	-
14.3.ST.JOHN THE BAPTIST PRIAMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.4.MUURUNE AIPCA PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.5.KIOLO PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.6.KAMWELINE PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.6.LUKUNUNU PRIMARY SCHOOL	-	-	1,800,000	1,800,000	1,800,000	-
14.8.NGINYO PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
14.9.KACHIURU PRIMARY SCHOOL	-	-	900,000	900,000	900,000	-
15.0.MCK NTHANGARINE PRIMARY SCHOOL	-	-	1,500,000	1,500,000	-	1,500,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1.NGUKWINE SECONDARY SCHOOL	2,296,654	-	-	2,296,654	2,296,654	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.2.NGUKWINE SECONDARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
8.3.AMBARU SECONDARY SCHOOL	1,500,000	-	-	1,500,000	-	1,500,000
8.4. MCK KAMBOO SECONDARY SCHOOL.	1,626,654	-	-	1,626,654	1,626,654	-
8.5.NKAMATHI SECONDARY SCHOOL	1,500,000	-	-	1,500,000	1,500,000	-
8.6.KIRINDARA SECONDARY SCHOOL	2,224,259.61	-	-	2,224,259.61	1,000,000	1,224,259.61
8.7.LIJOKA SECONDARY SCHOOL.	2,075,740.39	-	-	2,075,740.39	2,075,740.39	-
8.8. MWERONGUNDU SECONDARY SCHOOL.	1,496,654	-	-	1,496,654	1,496,654	-
8.9.LUKUNUNU DAY SEC.SCHOOL	1,112,334	-	-	1,112,334	1,112,334	-
9.0.ANTUAMBUI SEC. SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
9.1.NKANDA SECONDARY SCHOOL	900,000	-	-	900,000	900,000	-
9.2.MIUNE SEC.SCHOOL	900,000	-	-	900,000	-	900,000
9.3.K.K BAITHAI SEC. SCHOOL	1,001,575	-	-	1,001,575	1,001,575	-
9.4.K.K BAITHAI SEC. SCHOOL	2,700,000	-	-	2,700,000	-	2,700,000
9.5.NAIKURIU SEC.SCHOOL	612,334	-	-	612,334	612,334	-
9.6.MBAYO SEC. SCHOOL	1,312,334	-	-	1,312,334	1,312,334	-
9.7.MIRIKI SEC. SCHOOL	1,112,334	-	-	1,112,334	1,112,334	-
9.8.A/KIONGO SEC. SCHOOL	2,000,000	-	-	2,000,000	1,000,000	1,000,000
9.9.ANJALU SEC. SCHOOL	900,000	-	-	900,000	-	900,000
10.0.KARICHU SEC. SCHOOL	900,000	-	-	900,000	-	900,000
10.1.NAIRURU MIXED DAY SEC. SCHOOL	-	-	900,000	900,000	900,000	-
10.2.MIRIKI SEC. SCHOOL	-	-	1,500,000	1,500,000	1,500,000	-
10.3.LUKUNUNU DAY SEC. SCHOOL	-	-	1,500,000	1,500,000	1,500,000	-
10.4.MUTUATI SEC. SCHOOL	-	-	1,000,000	1,000,000	1,000,000	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.5.ST.MATHEW MIXED DAY SEC. SCHOOL-	-	-	900,000	900,000	900,000	-
10.6.EAPC MBAYO MBAYO SEC. SCHOOL	-	-	1,800,000	1,800,000	1,800,000	-
10.7.MCK NTHANGAARINE PRIMARY SCHOOL.	-	-	1,500,000	1,500,000	1,500,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 .NKAMATHI SPECIAL SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000
10.0 Security Projects						
10.1.MUTUATI ASSISTANT COUNTY COMMISSIONERS OFFICE	1,198,288.43	-	-	1,198,288.43	1,198,288.43	-
10.2.KIRINDARA CHIEF'S OFFICE	1,000,000	-	-	1,000,000	1,000,000	-
10.3.KINISA GENERAL SERVICE UNITY CAMP	2,847,997.20	-	-	2,847,997.20	2,847,997	-
10.4.KIOLO POLICE POST	2,847,997.20	-	-	2,847,997.20	2,847,997	-
10.5.MEA POLICE POST	2,847,997.20	-	-	2,847,997.20	2,847,997	-
10.6.KAMUKUNJI POLICE POST	-	-	1,000,000	1,000,000	1,000,000	-
10.7.DCI IGEMBE NORTH POST	-	-	216,687	216,687	216,687	-
10.8.MPEKETONI POLICE POST	-	-	900,000	900,000	900,000	-
10.9.KAONGO KA MPIYO	-	-	200,000	200,000	200,000	-
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	533,313	533,313	533,313	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
12.2	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879.31	4,324,502	69,867,724	211,281,105	167,047,500	45,233,605

(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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

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.

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.

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.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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)
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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO.B047894	1		9,000,000
AIE NO.B049272	2		19,000,000
AIE NO.B047212	3		48,740,876
AIE NO.B041433	4		300,000
AIE NO.B047422	5		4,000,000
AIE NO.047697	6		7,000,000
AIE NO.B041277	7		20,000,000
AIE NO.B104294	8		9,000,000
AIE.NO.B104602	1	22,000,000	-
AIE NO.B104810	2	30,000,000	-
AIE NO.B823517	3	500,000	-
AIE NO.B124521	4	15,867,724	-
AIE NO.B124521	5	9,000,000	-
AIE NO.B119801	6	15,000,000	-
AIE NO.B128091	7	6,900,000	-
AIE NO.B128402	8	7,000,000	-
AIE NO.B126110	9	6,000,000	-
AIE NO.B138814	10	14,000,000	-
AIE NO.B132146	11	6,000,000	-
AIE NO.B126399	12	10,000,000	-
AIE NO.B140545	13	15,000,000	-
AIE NO.B124946	14	10,000,000	-
TOTAL		167,267,724	117,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,451,910	3,196,803
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	405,060	-
Total	6,944,730	1,936,800

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	-	415,000
Communication, supplies and services	-	310,273
Domestic travel and subsistence	-	570,400
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	1,255,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	4,435,825	3,224,000
Insurance costs	280,632	-
Specialized materials and services	-	-
Office and general supplies and services	652,808	913,145
Other operating expenses	-	2,200
Routine maintenance – vehicles and other transport equipment	1,695,798	1,737,509
Routine maintenance – other assets	-	-
Total	7,065,063	8,427,527

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	71,237,267	62,300,000
Transfers to secondary schools (see attached list)	25,646,613	31,674,841
Transfers to tertiary institutions (see attached list)	-	700,000
TOTAL	96,883,880	94,674,841

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,727,645	4,155,000
Bursary – tertiary institutions (see attached list)	15,269,215	1,444,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	12,058,967	7,995,994
Sports projects (see attached list)	2,747,354	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,447,997	6,747,065
Total	54,251,178	20,342,059

Igembe North Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	369,336	4,598,702
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	533,313	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	902,649	4,598,702

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Ng-cdf website	-	258,500
ICT Hub	-	-
	-	258,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Co-op Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Co-op. Bank, Account No. 01141612208000</i>	5,544,726	4,324,502
-	-	-
-	-	-
Total	5,544,726	4,324,502
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	129,540
Retention held during the year (B)	-	239,796
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	369,336

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	2,363,943
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	2,363,943

[Provide short appropriate explanations as necessary]

Igembe North Constituency
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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	4,324,502	16,048,780
Cash in hand	-	-
Imprest	-	-
Total	4,324,502	16,048,780

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2019- 2020
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	2,733,279
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	2,733,279

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,181,772	3,248,405
Use of goods and services	3,743,164	2,848,325
Amounts due to other Government entities (see attached list)	15,245,339	32,717,929
Amounts due to other grants and other transfers (see attached list)	23,563,330	34,474,917
Acquisition of assets	-	902,649
Others (<i>specify</i>)	-	-
Funds pending approval	1,500,000	-
	45,233,605	74,192,225

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	14,780,027.36	3,113,945
TOTAL	14,780,027.36	3,113,945

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees				
Use of goods & services				
Sub-Total				
Amounts due to other Government entities				
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 AIFCA 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	-	
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	-	
ANTUAMBUI SEC. SCHOOL		1,400,000	-	
MUIUNE SEC. SCHOOL		900,000	-	
K.K BAIITHAI 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	-	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	Sub-Total	34,127,410		
MBIRIATTA PRIMARY SCHOOL		-	700,000	
AITHU PRIMARY SCHOOL		-	1,000,000	
KAMBOO PRIMARY SCHOOL		-	900,000	
KAMBOO PRIMARY SCHOOL		-	700,000	
AMBARU PRIMARY SCHOOL		-	1,500,000	
MCK ITHATA PRIMARY SCHOOL		-	800,000	
NAC KAUMONE PRIMARY SCHOOL		-	900,000	
ST.JOHN THE BAPTIST NDUMULU PRIMARY SCHOOL		-	900,000	
NAC INON PRIMARY SCHOOL		-	900,000	
AIFCA ST.MATHEW MUROMUTUA PRIMARY SCHOOL		-	900,000	
MUROMUTUA PRIMARY SCHOOL		-	900,000	
MCK NAATHU JUNIOR PRIMARY SCHOOL		-	900,000	
NAC NKANDONE PRIMARY SCHOOL		-	900,000	
MUTUJATI PRIMARY SCHOOL		-	541,640	
MARIRI PRIMARY SCHOOL		-	1,000,000	
LINJOKA PRIMARY SCHOOL		-	900,000	
KATHATENE PRIMARY SCHOOL		-	1,800,000	
NAIRURU PRIMARY SCHOOL		-	500,000	
KARICHU PRIMARY SCHOOL		-	500,000	
KIROMWATHI PRIMARY SCHOOL		-	1,500,000	
ANJALU PRIMARY SCHOOL		-	900,000	
LUCIUTI PRIMARY SCHOOL		-	900,000	
KAMUWE PRIMARY SCHOOL		-	900,000	
LIUNDU PRIMARY SCHOOL		-	100,000	
ST.MARTIN KABAITURI SEC. SCHOOL		-	900,000	
NAIRURU MIXED DAY SEC. SCHOOL		-	900,000	
MIRIKI SECONDARY SCHOOL		-	1,500,000	
LUKUNUNU DAY SEC. SCHOOL		-	1,500,000	
AMBARU PRIMARY SCHOOL		-	5,000,000	
	SUB-TOTAL		32,741,640	
Amounts due to other grants and other transfers				

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
BURSARY SEC. SCHOOLS		3,438,713	-	
BURSARY UNIVERSITIES		1,891,003	-	
EMERGENCIES		1,195,387	-	
EMERGENCY		-	747,451	
BURSARY		-	25,363,585	
SECURITY		-	5,106,893	
	Sub-Total	6,525,103	31,217,929	
Acquisition of assets				
MOTORCYCLE		-	533,313	
NG-CDF OFFICE		-	369,336	
Others (<i>specify</i>)		-		
	Sub-Total		902,649	
Funds pending approval-nthangarine sec.school		1,500,000		
	Grand Total	45,233,605	74,192,225	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0			
Buildings and structures	21,264,086	369,336	-	21,633,422
Transport equipment	11,344,264	533,313	-	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	-	-	-	-
Total	41,456,270	902,649	-	42,358,919

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Ban Balanc 2019/2
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	
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	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
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	-
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	-

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
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	
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	
BARENTA 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	
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	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
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	-
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	-

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
MBAYO EAPC PRIMARY SCHOOL	EQUITY	0400280894059	950,916	
MBAYO PRIMARY SCHOOL	EQUITY	0400280982458	50	
NAC NTONYIRI PRIMARY SCHOOL		0400279789740	-	1,800,000
MURUNGENE PRIMARY SCHOOL		0400278843263	-	513,940
KIRINDARA PRIMARY SCHOOL		0400279832355	-	800,000
Total			14,780,027.36	3,113,940

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)