

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024 WED **REPORT**
7/8/2024

TABLED BY: Deputy Majority Whip
CLERK AT THE TABLE: Anastacia Thumbi **OF**

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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





NORTH IMENTI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

Table of Content	Page
1. Acronyms and Glossary	ii
2. Key Constituency Information and Management.....	iii
3. NG-CDFC Chairman’s Report.....	vii
4. Statement Of Performance Against Predetermined Objectives for FY2022/23	x
5. Statement of Governance	xii
6. Environmental and Sustainability Reporting	xv
7. Statement Of Management Responsibilities	xix
8. Report Of the Independent Auditors On The NGCDF- North Imenti Constituency	xxi
9. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
10. Statement Of Assets and Liabilities As At 30 th June, 2023	3
11. Statement Of Cash Flows for The Year Ended 30th June 2023	4
12. Summary Statement of Appropriation for The Year Ended 30 th June 2023	6
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023	9
14. Significant Accounting Policies	28
15. Notes To the Financial Statements	34
16. Annexes	45

I. Acronyms and Glossary

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project management committee

FY-Financial Year

NG-CDFB- National Government Constituencies Development Fund Board

NGCDFC- National Government Constituency Development Fund Committee

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Naftali K Silas
2.	Sub-County Accountant	Agnes M Gitari
3.	Chairman NGCDFC	Faith Ngongo
4.	Member NGCDFC	Zainabu Nkirote

(c) Fiduciary Oversight Arrangements

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

(d) North Imenti Constituency NGCDF Headquarters

P.O. Box 1209-60200
NGCDF Building
Mwendantu Road
MERU, KENYA

(e) North Imenti Constituency NGCDF Contacts

Telephone: (254) 724988640
E-mail: northimenticonstituency@gmail.com
Website: www.go.ke

(f) North Imenti Constituency NGCDF Bankers

CO-OPERATIVE Bank

Makutano branch

P.o Box 1328, 60200

Meru

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

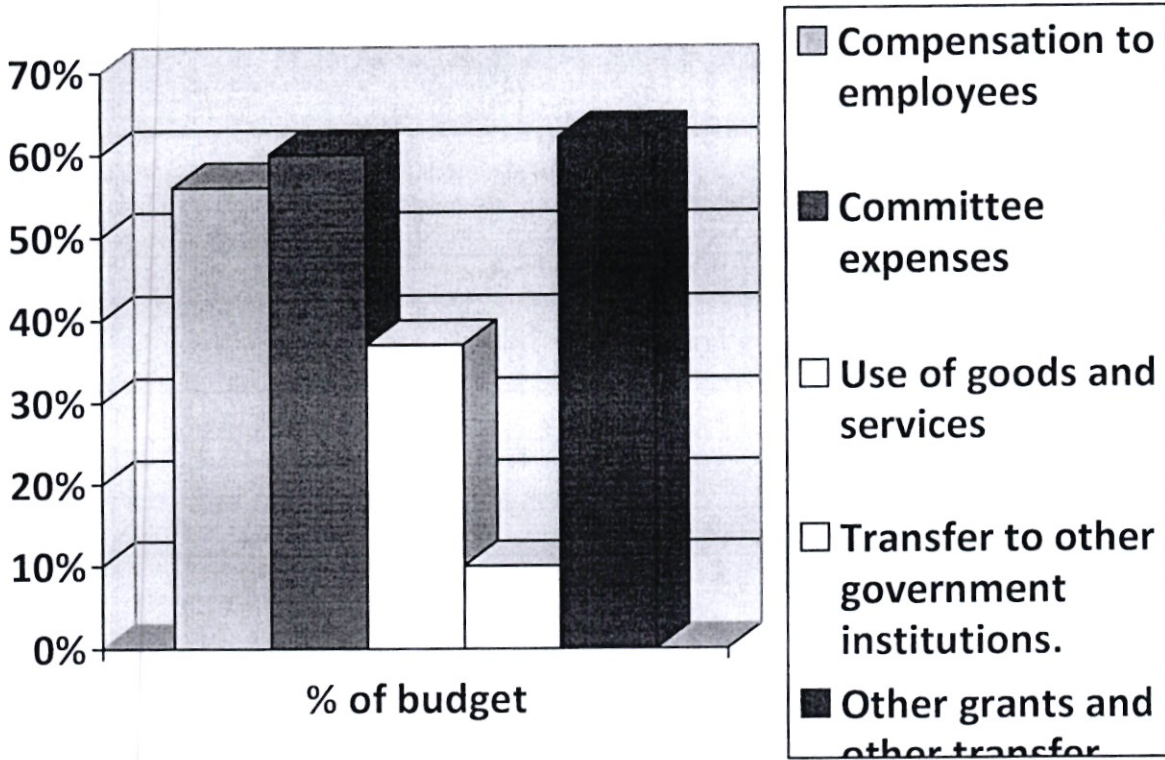
III. NG-CDFC Chairman's Report



FAITH RUGURU NGONGO- CHAIRPERSON NG-CDF NORTH IMENTI

In the year under review, of the total expected funding budget of ksh 145M, only ksh 57 million had been received as of June 30th 2023 representing just about 40% of the total budget. of the funds received, the same was appropriated as follows;

	sector	% of budget
1	Compensation to employees	56%
2	Committee expenses	60%
3	Use of goods and services	37%
4	Transfer to other government institutions.	10%
5	Other grants and other transfer	62%
6	Overall performance	40.5%



Sectoral allocation of funds as a percentage of the total budget

Infrastructure projects implemented within the year were from the fund balance of ksh 15.9 M brought forward from the previous financial year.

Emerging issues and challenges.

The fund was faced with a very serious legal threat when the act on which it was founded was declared unconstitutional by the supreme court of Kenya. Though the fund was given temporary reprieve technically, legal threats still abound because numerous court cases are pending in courts challenging the legality of the fund. Efforts are also underway in parliament to salvage the fund by entrenching it in the constitution.

Key infrastructural projects undertaken during the year were construction of 100 meter masonry walls in Meru primary school and Kirugua assistant chiefs office respectively. Both were constructed from fund balances brought forward from the previous financial year. The other major project was disbursement of bursaries worth over ksh 50M during the year which was an increase of ksh 15M disbursed in the previous financial year. Out of the ksh 73M available for expenditure during the year under review, made up of ksh 15.9M opening balance and the ksh 57M received during the year, the same was spent as follows;

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

PROJECT	AMOUNT SPENT	% OF TOTAL Expenditure
Compensation of employees	2,621,720	4%
Committee expenses	3,005,000	4%
Use of goods and services	1,400,107	2%
Transfers to Other Government Units	6,500,000	9%
Other grants and transfers	56,954,939	81%
TOTAL PAYMENTS	70,481,766	



Municipality chief's office: to improve service delivery to the constituents

FAITH RUGURU NGONGO

CHAIRPERSON NORTH IMENTI NG-CDF COMMITTEE



Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *North Imenti Constituency 2018-2022* plan are to:

- a) To provide security to all constituents by improving police posts and chiefs camps
- b) To encourage economic activities of residents for self –sufficiency and empowerment
- c) To enhance knowledge in schools through refurbishing schools and conducting motivational talks
- d) To enhance the knowledge of the NG-CDF Staff by trainings and team building
- e) To improve on information communication and technology.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure built in primary, secondary, and tertiary institutions amount of bursary funds at all levels	In FY 22/23 we increased the number of primary school classrooms by 2 within the year. 100metres perimeter wall was also constructed at meru primary school to improve security in the school - Bursary worth KES 50M was disbursed to beneficiaries at all levels.

North Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Security	To provide security to all constituents by improving police posts and chiefs camp	Develop the infrastructure in the national security administration to enhance service delivery	Number of usable physical infrastructure built at sub county levels locations , sub locations and police stations	4 administration offices were constructed during the year
Sports and youth empowerment	To encourage economic activities of residents for self –sufficiency and empowerment	Reduced dependency and spur economic growth through sports and other related activities	Number of football clubs benefiting from the sports activities	No sporting activity undertaken during the year
Capacity Building	To enhance the knowledge of the NG-CDF Staff and NG-CDFC by trainings and team building	Knowledge transfer	Develop the skills of the staff through trainings and team building exercises	5 staff and 10 NG-CDFC and 10 stakeholders were trained during the year.

Statement of Governance

North imenti NG-CDF is governed by a NG-CDFC appointed in accordance with the the NG-CDF ACT 2015 as amended in 2016.

COMPOSITION OF THE NG-CDFC COMMITTEE

NG-CDFC is appointed pursuant to section 43(1),(2),(3) and (4) of the National constituencies development fund (NG-CDF) Act 2015 as follows:-

Each Constituency Committee shall comprise of—

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
- (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

PROCESS OF APPOINTMENT

1. In case of the person living with disability, the fund account manager writes to a registered group representing persons with disabilities in the constituency requesting of one person with disability to sit in the NG-CDF committee. The nominating organization is required to provide specific description of the kind of disability and provide necessary support to facilitate full participation of the nominee in the various activities of the fund.

2. Members of the public were invited to tender applications to be appointed as members of the NG-CDFC with requisite qualifications as per the NG-CDF Act.

3. The selection panel sat and analysed applications based on age, gender, special interest groups and regional balance.

4. The fund account manager obtained from the constituency office manager via formal written communication names of two nominees to the NG-CDF committee one being of either gender.

5. The FAM ensured that the original report of the selection panel was duly signed by all members of the panel and individual members testimonials were battached to the list submitted to the board.

selection panel

Appointment of committee members was done by a selection panel constituted in line with the Act.

The panel consisted of;

The deputy county commissioner as the chairman

The fund account manager as the secretary

Two representatives of both gender nominated by the constituency office.

REMOVAL OF AN NG-CDFC MEMBER

A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

FUNCTIONS OF COMMITTEE.

Under the Act NG-CDFC is mandated to do the following: -

1. Deliberate on all proposals from all wards in the constituency
2. Consult with relevant government departments to ensure that the cost estimate for the projects is as realistic as possible.
3. Rank project proposals in order of priority provided that ongoing projects shall take precedence
4. Ensure the projects proposed for funding comply with the Act.
5. Monitor the implementation of projects
6. Recommend to the board the removal of a member of the NG-CDFC in the line with section 24 sub sections 14-16 of the act.

INDUCTION/TRAINING

Upon appointment of the new members of the committee, induction training was conducted by the relevant government departments for the committee to know and understand the NG-CDF act and also their roles in the fund.

Thereafter a complete training of the NG-CDFC took place to enable the committee to have an in-depth knowledge of the fund in order to discharge their responsibilities effectively.

NUMBER OF MEETINGS .

The Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. The North Imenti NG-CDFC met twenty-four times during the year including its sub committees.

POLICY ON CONFLICT OF INTEREST

NG-CDF Act specifies clearly that any member with an interest in a matter shall declare such interest and shall not participate in a meeting deliberating on the matter.

MEMBERS REMUNERATION.

Remuneration of the members of the committee is as follows;
Each member shall receive an allowance of ksh.5, 000 and the chair of the constituency fund will receive ksh.7, 000 per sitting.

MEMBERS ETHICS AND CONDUCT

The Act stipulates that members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of the act and PFM act which can lead to the loss of funds.

RISK MANAGEMENT

It is the responsibility of the members of the committee to be extra vigilant to ensure that risks likely to cause loss of fund are mitigated and proper controls are put in place in the process of implementation of the NG-CDF projects.

VI. Environmental and Sustainability Reporting

North Imenti 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 North Imenti NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** North Imenti 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The fund finances acquisition of water harvesting tanks and tree planting activities every financial year.

During the activity, stakeholders are sensitized on environment conservation activities to counter the adverse effects of climate change and global warming.

Several schools benefited from the program in the reporting financial year.

During sporting activities, environmental conservation messages and messages on cross cutting issues of drugs and substance abuse are usually disseminated. In the reporting year unfortunately, this did not take place since the funds were received after the closure of the financial year. Environmental conservation funds reported in the 2022-2023 financial year were for the 2021-2022 financial year fund balances utilized in the 2022-2023 financial year.

3. Employee welfare

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

North Imenti 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 are enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

North Imenti 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.

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

.....
NAFTALI K SILAS
Fund Account Manager.



VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-North Imenti Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-North Imenti 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 North imenti financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- North Imenti 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 North Imenti 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 North Imenti constituency 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- North Imenti Constituency financial statements were approved and signed by the Accounting Officer on 26/3 2023/4



.....
Name: FAITH RUGURU NGONGO
Chairman – NGCDF Committee

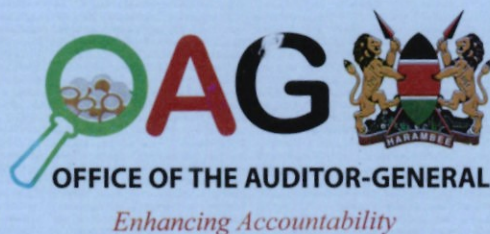


.....
Name: NAFTALI K SILAS
Fund Account Manager



REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - North Imenti Constituency set out on pages 1 to 57, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - North Imenti Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in the Summary Statement of Appropriation

The summary statement of appropriation reflects casting variances in the final budget balances as shown below;

Receipts	Final Budget (Kshs)	Recasting (Kshs)	Variance (Kshs)
Transfers from NG-CDF Board	157,596,962	173,503,469	15,906,507
Transfers to Other Government Units	65,190,000	60,840,000	4,350,000
Other Grants and Transfers	90,856,454	85,106,455	5,749,999
Funds Pending Approval	0	9,100,000	9,100,000

Further, the actual receipts on comparable basis amount of Kshs.57,000,000 differ from computed receipts amount of Kshs.84,995,386 resulting in an unreconciled variance of Kshs.27,995,386.

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

2. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects cash and cash equivalents balance of Kshs.2,845,221. However, the balance excludes an amount of Kshs.7,392,735 relating to two hundred and ninety-two (292) unpresented cheques which had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,845,221 could not be confirmed.

3. Unsupported Valuation and Ownership of Land

Annex 4 to the financial statements reflects the summary of fixed asset register with a historical cost of Kshs.36,896,906 which includes buildings and structures valued at

Kshs.27,966,688. However, the ownership documents on the land where the buildings and structures are located were not provided for audit.

In the circumstances, the accuracy and ownership of the fixed assets balance of Kshs.36,896,906 could not be confirmed.

4. Unsupported Project Management Committee Account Balances

Note 19.4 and Annex 5 to the financial statements reflects an amount of Kshs.4,063,929 in respect to Project Management Committee (PMC) account balances. However, the relevant cashbooks, certificates of bank balance and bank reconciliation statements were not provided for audit verification.

In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.4,063,929 could not be confirmed.

5. Unsupported Expenditure on Construction Works

The statement of receipts and payments and as disclosed in Note 7 and Note 8 to the financial statements reflects amounts of Kshs.6,500,000 and Kshs.56,954,939 in respect to transfer to other Government units and other grants and transfers respectively all totalling Kshs.63,454,939. The balance includes an amount of Kshs.12,866,776 relating to construction works for various projects. However, clerk of works log sheet, contract agreements, certificate of works done and completion certificates, were not provided for audit.

In the circumstances, the completeness and accuracy of transfer to other Government Units and other grants and transfers of Kshs.6,500,000 and Kshs.56,954,939 respectively could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects approved receipts final budget and recasted actual on comparable basis of Kshs.173,923,948 and Kshs.72,906,507 respectively resulting to a shortfall of Kshs.101,017,441 or 58% of the budget. However, the Fund spent Kshs.70,481,766 against an actual receipt of Kshs.72,906,507 resulting to under-utilization of Kshs.2,242,741 or 3% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

2. Delayed Disbursement of Funds

The statement of receipts and payments reflects a balance of Kshs.57,000,000 in respect of transfers from NGCDF Board against the Board's approved budget of Kshs.173,923,949 for the year under review. Analysis of the ledgers provided revealed that the funds were disbursed in six tranches with the first disbursement of Kshs.7,000,000 or 4% being made in the second quarter.

At the closure of the financial year, the NGCDF Board had only disbursed Kshs.57,000,000 or 33% of the budget contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the annual allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year, highlighted several issues in respect of the Financial Statements, Lawfulness and Effectiveness of Public Resources, and Effectiveness of Internal controls and Governance. Management's report on the progress made in resolving the issues, at Annex 6 on other important disclosures indicates that issues had been resolved as at 30 June, 2023. However, no explanation has been provided how the issues were resolved.

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. Non-Compliance with Law on Procurement Reservations for the Special Groups

The statement of receipts and payments and as disclosed in Note 7 and Note 8 to the financial statements reflects amounts of Kshs.6,500,000 and Kshs.56,954,939 in respect to transfer to other Government units and other grants and transfers respectively. Review of procurement records revealed that the Fund awarded quotations to various suppliers without considering the special groups. This was contrary to Section 53(6) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that all procurement and asset disposal planning shall reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups.

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

2. Irregular Bursary Awards

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.56,954,939 in respect of other grants and transfers which includes amounts of Kshs.34,585,163 and Kshs.16,003,000 in respect of bursary payments to secondary schools and tertiary institutions respectively. However, review of the bursary application forms revealed that the Constituency Committee failed to vet all the applications as required by Regulation 21 of the National Government Constituencies Development Fund Regulations, 2016 which stipulates that a Constituency Committee is responsible for vetting all individuals proposed to receive support according to guidelines set forth by the Board.

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

3. Non-Compliance with Law on Public Participation

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.56,954,939 in respect of other grants and transfers. Included in the payments is an amount of Kshs.1,241,776 for purchase of water tanks distributed to twelve (12) schools as environmental projects. However, there was no evidence of public participation in the identification of the beneficiary schools by the Constituency Committee contrary to Article 201(a) of the Constitution of Kenya, 2010 which states that there shall be openness and accountability, including public participation in financial matters.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

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

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


 FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

13 June, 2024

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


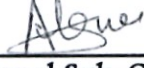
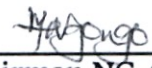
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	57,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	420,480	420,480
TOTAL RECEIPTS		57,420,480	170,509,359
PAYMENTS			
Compensation of employees	4	2,621,720	2,977,630
Committee expenses	5	3,005,000	11,345,132
Use of goods and services	6	1,400,107	89,850,000
Transfers to Other Government Units	7	6,500,000	67,695,027
Other grants and transfers	8	56,954,939	-
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	
Other Payments	11	-	
TOTAL PAYMENTS		70,481,766	171,867,789
SURPLUS/DEFICIT		(13,061,286)	(1,358,430)

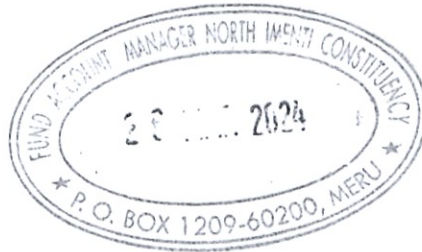
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 28/3/2024 and signed by:

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

 Fund Account Manager Name: MARTIN K. S. L. A. S.	 National Sub-County Accountant Name: AGNES M. GITARI ICPAK M/No: 5382	 Chairman NG-CDF Committee Name: FAITH N. NGONGO
--	--	---

THE NATIONAL SUB-COUNTY ACCOUNTANT
IMENTI NORTH SUB-COUNTY
P. O. Box 120 - 60200
MERU



North Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

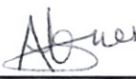
X. Statement Of Assets and Liabilities As At 30th June, 2023

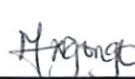
	Note	2022/2023	2021/2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	2,845,221	15,906,507
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		2,845,221	15,906,507
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		2,845,221	15,906,507
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	927,470	844,130
NET FINANCIAL SSETS		1,917,751	15,062,377
REPRESENTED BY			
Fund balance b/fwd 1st July 2022	15	15,906,507	17,264,937
Prior year adjustments	16	-	
Surplus/Defict for the year		(13,061,286)	(1,358,430)
NET FINANCIAL POSITION		2,845,221	15,906,507

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

The Constituency financial statements were approved by NG CDFC on 28/3 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Neftali K Sila

Name: AGNES M. GITARI
ICPAK M/No: 5382

Name: FAITH NGONGO



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

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

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	57,000,000	170,088,879
Other Receipts	3	420,480	420,480
		57,420,480	170,509,359
Payments for operating activities			
Compensation of Employees	4	2,621,720	2,977,630
Committee expenses	5	3,005,000	
Use of goods and services	6	1,400,107	11,345,132
Transfers to Other Government Units	7	6,500,000	89,850,000
Other grants and transfers	8	56,954,939	67,695,027
Oversight Committee Expenses	10		
Other Payments	11		
		70,481,766	171,867,789
Adjusted for:		-	-
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	
Net Adjustments			
Net cash flow from operating activities		(13,061,286)	(1,358,430)
			-
CASHFLOW FROM INVESTING ACTIVITIES		-	-
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	

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

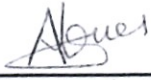
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(13,061,286)	(1,358,430)
Cash and cash equivalent at BEGINNING of the year	15	15,906,506.55	17,264,937
Cash and cash equivalent at END of the year		2,845,221	15,906,507

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

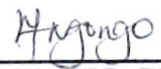
The Constituency financial statements were approved by NG CDFC on 26/31 2023 and signed by:


Fund Account Manager

Name: NAPTAU K. SILAS

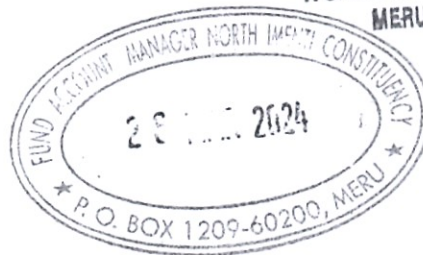

National Sub-County Accountant

Name: ANNES M. GITAI
ICPAK M/No: 5382


Chairman NG-CDF Committee

Name: FAITH NGONGO

THE NATIONAL SUB-COUNTY ACCOUNTANT
IMENTI NORTH SUB-COUNTY
P.O. Box 180 - 60200
MERU



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

XI. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>2022/2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & disbursements	<i>2022/2023</i>	<i>2022/2023</i>		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,508,083	15,906,507	12,088,879	157,596,962	57,000,000	100,596,962	36.2%
Proceeds From Sale of Assets				0	-	-	
Other Receipts		420,480		420,480		420,480	0.0%
Totals	145,508,083	16,326,987	12,088,879	158,017,442	57,000,000	101,017,442	36.1%
Payments							
Compensation Of Employees	3,860,310	805,742		4,666,052.00	2,621,720	2,044,332	56.2%
Committee Expenses	4,992,000	4,869	900	4,997,769.00	3,005,000	1,992,769	60.1%
Use Of Goods and Services	3,724,938	27,295		3,752,233.00	1,400,107	2,352,126	37.3%
Transfers To Other Government Units	50,790,000	6,500,000	3,550,000	65,190,000.00	6,500,000	58,690,000	10.0%
Other Grants and Transfers	71,040,835	7,727,641	7,337,979	90,856,454.55	56,954,939	33,901,516	62.7%
Acquisition of Assets			1,200,000	1,200,000.00	-	1,200,000	0.0%

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding & disbursements	2022/2023	2022/2023		
Receipts							
Oversight Committee Expenses	500,000	0	0	500,000.00	-	500,000	0.0%
Other Payments(strategic plan ,AIA)	1,920,480	840,960		2,761,440.00	-	2,761,440	0.0%
Funds Pending Approval**	9,100,000						
Totals	145,928,563	15,906,507	12,088,879	173,923,948.55	70,481,766	103,442,183	40.5%

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

Explanatory Notes.

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

b) 60% of the allocated funds had not been received as at 30th June 2023 hence the low utilization.

(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.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	103,442,183
Less undisbursed funds receivable from the Board as at 30 th June 2023	100,596,962
	2,845,221
Increase/(decrease) Accounts payable	
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	2,845,221

The Constituency financial statements were approved by NG CDFC on 28/3 2023 and signed by:

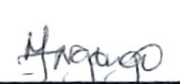

 Fund Account Manager

Name: NAFTALI K. SIKODI


 National Sub-County Accountant

Name: AGNES M. GITARI
 ICPAK M/No: 5382

THE NATIONAL SUB-COUNTY ACCOUNTANT
 IMENTI NORTH SUB-COUNTY
 P.O. Box 180 - 60200
 MERU


 Chairman NG-CDF Committee

Name: FAITH NGEUNGO

XII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
Buildings Insurance	80,000.00			80,000.00	76,364.00	3,636.00
Casual labour and Internship	60,000.00			60,000.00	40,846.00	19,154.00
Contractual employees	1,810,200.00	805,742.00		2,615,942.00	1,686,140.00	929,802.00
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	100,000.00			100,000.00		100,000.00
Contracted Guards and Cleaning Services	580,000.00			580,000.00	580,000.00	-
Courier and Postal Services	460,000.00			460,000.00	168,400.00	291,600.00
Electricity	114,690.00	27,295.00		141,985.00	139,938.00	2,047.00
General Office Supplies (papers, pencils, forms, small office equipment etc)	80,000.00			80,000.00		80,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gratuity-contractual employees	1,405,310.00			1,405,310.00	290,780.00	1,114,530.00
House allowance	300,000.00			300,000.00	300,000.00	-
Internet Connections	120,000.00			120,000.00	120,000.00	-
Leave allowance	40,000.00			40,000.00	40,000.00	-
NG-CDFC allowance	2,496,000.00	4,869.00	869.00	2,501,738.00	2,405,000.00	96,738.00
NSSF	64,800.00			64,800.00	64,800.00	-
Other Fuels cooking gas	5,000.00			5,000.00		5,000.00
Supplies and Accessories for Computers and Printers	54,620.00			54,620.00	26,300.00	28,320.00
Transport allowance	240,000.00			240,000.00	240,000.00	-
Water & sewerage charges	30,000.00			30,000.00	23,775.00	6,225.00
Motor vehicle insurance	184,000.00			184,000.00	183,071.00	929.00
Office furniture's and equipment			1,200,000.00	1,200,000.00		1,200,000.00
Total	8,224,620.00	837,906.00	1,200,869.00	10,263,395.00	6,385,414.00	3,877,981.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
2.0 Monitoring and evaluation						-
Accommodation Allowance	600,000.00			600,000.00		600,000.00
Daily Subsistence Allowance	120,000.00			120,000.00		120,000.00
Hire of Training Facilities and Equipment	150,000.00			150,000.00		150,000.00
Maintenance Expenses - Motor Vehicles	350,000.00			350,000.00	41,413.00	308,587.00
NG-CDFC allowance	2,496,000.00		31.00	2,496,031.00	600,000.00	1,896,031.00
Production and Printing of Training Materials	50,000.00			50,000.00		50,000.00
Refined Fuels and Lubricants for Transport	301,628.00			301,628.00		301,628.00
Telephone, Telex, Facsimile and Mobile Phone Service	60,000.00			60,000.00		60,000.00
Travel Allowance on training	225,000.00			225,000.00		225,000.00
Total	4,352,628.00		31.00	4,352,659.00	641,413.00	3,711,246.00
3.0 Emergency						
Emergency reserve	7,636,190.00	701,744.00	206.00	8,338,140.00	625,000.00	7,713,140.00
Total						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	7,636,190.00	701,744.00	206.00	8,338,140.00	625,000.00	7,713,140.00
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	35,000,000.00	210,368.00		35,210,368.00	35,210,368.00	-
4.2 Tertiary Institutions	15,780,661.00	-	854,219.00	16,634,880.00	15,377,795.00	1,257,085.00
4.4 Special Needs	420,480.00	1,073,752		1,494,232		1,494,232
Total	51,201,141.00	1,284,120	854,219.00	53,339,480	50,588,163.00	2,751,317
5.0 Sports				-		-
Constituency Sports Tournament.	2,901,752.00	-	741,777.00	3,643,529.00		3,643,529.00
Total	2,901,752.00		741,777.00	3,643,529.00		3,643,529.00
6.0 Environment						
CCM Gitoro Primary School	30,000.00			30,000.00		30,000.00
CCM Township Primary School	30,000.00	103,400.00	100,000.00	233,400.00	103,400.00	130,000.00
DEB Township Primary School	30,000.00			30,000.00		30,000.00
Kinoru Primary School						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	30,000.00		100,000.00	130,000.00		130,000.00
Meru Muslim Primary School	30,000.00			30,000.00		30,000.00
Meru Primary School	30,000.00			30,000.00		30,000.00
CCM Good Shepherd Primary School	30,000.00	103,400.00	100,000.00	233,400.00	103,400.00	130,000.00
CCM Muringombugi Primary School	30,000.00			30,000.00		30,000.00
Kathirune Primary School	30,000.00			30,000.00		30,000.00
Mwiteria Primary School	30,000.00			30,000.00		30,000.00
Njukanjiru Primary School	30,000.00			30,000.00		30,000.00
CCM Giantune Primary School	30,000.00			30,000.00		30,000.00
CCM Irinda Primary School	30,000.00			30,000.00		30,000.00
CCM Thege Primary School	30,000.00			30,000.00		30,000.00
Gikumene Primary School	30,000.00			30,000.00		30,000.00
Kainginyo Boarding Primary School	30,000.00			30,000.00		30,000.00
Kathurine Primary School	30,000.00	103,400.00		133,400.00	103,400.00	30,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiraria Primary School	30,000.00	103,400.00		133,400.00	103,400.00	30,000.00
Mpuri Primary School	30,000.00			30,000.00		30,000.00
Mwiramwanki Primary School	30,000.00			30,000.00		30,000.00
Mwirine Primary School	30,000.00	103,400.00	34,000.00	167,400.00	103,400.00	64,000.00
Nchaure Primary School	30,000.00			30,000.00		30,000.00
Gakoromone Police Post	105,000.00			105,000.00		105,000.00
Nthimbiri Primary School	105,000.00		34,000.00	139,000.00		139,000.00
Kiamiriru Day Secondary School	105,000.00			105,000.00		105,000.00
Nchaure Primary School	105,000.00			105,000.00		105,000.00
Mwithumwiru Day Secondary School	105,000.00			105,000.00		105,000.00
Nthimbiri Assistant County Commissioner's Office	105,000.00			105,000.00		105,000.00
North Imenti NG-CDF Office	111,752.00			111,752.00		111,752.00
Meru muslim day sec school		103,400.00		103,400.00	103,400.00	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Thuura day sec school		103,400.00		103,400.00	103,400.00	-
Ndiine Primary School		104,377.00		104,377.00	104,377.00	-
Nthamiri primary		103,400.00		103,400.00	103,400.00	-
Chung'ari Mixed Day Secondary School		103,400.00		103,400.00	103,400.00	-
Ngiine Primary School		103,400.00	100,000.00	203,400.00	103,400.00	100,000.00
Munithu Primary School			100,000.00	100,000.00		100,000.00
Chugu Primary School			34,000.00	34,000.00		34,000.00
Gachanka Primary School			34,000.00	34,000.00		34,000.00
Gachua Primary School			34,000.00	34,000.00		34,000.00
Kithoka Primary School			100,000.00	100,000.00		100,000.00
Bishop lawi Imathiu Primary			100,000.00	100,000.00		100,000.00
Gichunge Primary School			34,000.00	34,000.00		34,000.00
Mwithumwiru Primary School			100,000.00	100,000.00		100,000.00
Kainginyo Primary School						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
			34,000.00	34,000.00		34,000.00
Nkabune Primary School			100,000.00	100,000.00		100,000.00
Kambiti Primary School			34,000.00	34,000.00		34,000.00
Mukongorone Primary			100,000.00	100,000.00		100,000.00
Karirwara Primary School			34,000.00	34,000.00		34,000.00
Kathithi Primary School			27,777.00	27,777.00		27,777.00
Rwanyange Primary School			100,000.00	100,000.00		100,000.00
Ngonyi Primary School			100,000.00	100,000.00		100,000.00
Kiamiriru Primary School			34,000.00	34,000.00		34,000.00
Giaki Girls Secondary School			100,000.00	100,000.00		100,000.00
Ruriine Day Secondary School			100,000.00	100,000.00		100,000.00
Thuura Primary School			100,000.00	100,000.00		100,000.00
Kithoka Primary School			34,000.00	34,000.00		34,000.00
Kaaga Primary School			34,000.00	34,000.00		34,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mbuta Primary School			34,000.00	34,000.00		34,000.00
Nkabune Day Sec School			100,000.00	100,000.00		100,000.00
Mbirikene Day Sec School			100,000.00	100,000.00		100,000.00
Kiraria primary school			100,000.00	100,000.00		100,000.00
Mulanthakari Girls School			34,000.00	34,000.00		34,000.00
Gachanka Day Secondary School			100,000.00	100,000.00		100,000.00
Munithu Day Secondary School			34,000.00	34,000.00		34,000.00
Mwiteria primary school			100,000.00	100,000.00		100,000.00
Ngonyi Primary School			34,000.00	34,000.00		34,000.00
Nkabune Primary School			34,000.00	34,000.00		34,000.00
Runongone Primary School		103,400.00	34,000.00	137,400.00	103,400.00	34,000.00
Rurine Primary School			34,000.00	34,000.00		34,000.00
Rwanyange Primary School			34,000.00	34,000.00		34,000.00
Thuura Primary School						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
			34,000.00	34,000.00		34,000.00
Total	1,401,752.00	1,241,777.00	2,741,777.00	5,385,306.00	1,241,777.00	4,143,529.00
7.0 Primary Schools Projects						
CCM Township Primary School	2,200,000.00			2,200,000.00		2,200,000.00
CCM Gitoro Primary School	1,600,000.00		950,000.00	2,550,000.00		2,550,000.00
Meru Primary School	1,700,000.00	1,000,000.00	800,000.00	3,500,000.00	1,000,000.00	2,500,000.00
Kinoru Primary School	1,000,000.00			1,000,000.00		1,000,000.00
DEB Township Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Meru Muslim Primary School	800,000.00			800,000.00		800,000.00
Mpuri Primary School	800,000.00			800,000.00		800,000.00
Giantune Primary School	800,000.00			800,000.00		800,000.00
Kiamiriru Primary School	800,000.00			800,000.00		800,000.00
Kaing'inyo Primary School	200,000.00			200,000.00		200,000.00
Gikumene Primary School	800,000.00			800,000.00		800,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ng'onnyi Primary School	800,000.00			800,000.00		800,000.00
Nchaure Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Irinda Primary School	1,400,000.00			1,400,000.00		1,400,000.00
Kiraria Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Gachanka Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Mwiteria Primary School	2,610,000.00			2,610,000.00		2,610,000.00
CCM Good Shepherd Primary School	2,100,000.00			2,100,000.00		2,100,000.00
Ndiine Primary School	500,000.00			500,000.00		500,000.00
Mulathankari Primary School	850,000.00		600,000.00	1,450,000.00		1,450,000.00
Thuura Primary School	800,000.00			800,000.00		800,000.00
Karirwara Primary School	100,000.00			100,000.00		100,000.00
Mck Mbeu Primary School	800,000.00			800,000.00		800,000.00
Kambereu Boarding Primary School	1,050,000.00			1,050,000.00		1,050,000.00
Karima Ga Ntwiko						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Primary School	500,000.00			500,000.00		500,000.00
Mwithumwiru Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kaaga Primary School	2,000,000.00			2,000,000.00		2,000,000.00
Kithoka Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Meru School For The Mentally And Autism Children	200,000.00			200,000.00		200,000.00
Chugu Primary School	400,000.00			400,000.00		400,000.00
mbuuta primary		700,000.00		700,000.00	700,000.00	-
Kainginyo Boarding Primary School			1,000,000.00	1,000,000.00		1,000,000.00
Muringombugi primary			200,000.00	200,000.00		200,000.00
Total	31,310,000.00	1,700,000.00	3,550,000.00	36,560,000.00	1,700,000.00	34,860,000.00
8.0 Secondary Schools Projects						-
Meru Muslim Secondary School	1,400,000.00			1,400,000.00		1,400,000.00
Kinoru Mixed Day Secondary School	1,300,000.00			1,300,000.00		1,300,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
CCM Township Day Secondary School	1,800,000.00			1,800,000.00		1,800,000.00
Kiamiriru Day Secondary School	2,000,000.00			2,000,000.00		2,000,000.00
Kaing'inyo Mixed Day Secondary School	1,600,000.00			1,600,000.00		1,600,000.00
Irinda Day Secondary School	1,000,000.00	1,000,000.00		2,000,000.00	1,000,000.00	1,000,000.00
Ntakira Day Secondary School	1,250,000.00			1,250,000.00		1,250,000.00
Gachanka Day Secondary School	850,000.00	700,000.00		1,550,000.00	700,000.00	850,000.00
Kirige Mixed Day Secondary School	1,000,000.00			1,000,000.00		1,000,000.00
Kiburine Mixed Day Secondary School	700,000.00			700,000.00		700,000.00
Mbirikene Day Secondary School	800,000.00			800,000.00		800,000.00
Mwithumwiru Day Secondary School	1,150,000.00			1,150,000.00		1,150,000.00
Chung'ari Mixed Day Secondary School	1,000,000.00			1,000,000.00		1,000,000.00
Munithu Girls Secondary School	300,000.00			300,000.00		300,000.00
Munithu Mixed Secondary School	300,000.00			300,000.00		300,000.00
Ciothirai Day Secondary						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	850,000.00			850,000.00		850,000.00
Mwirine Day Secondary School	400,000.00			400,000.00		400,000.00
Thuura Boys Secondary School	400,000.00	1,200,000.00		1,600,000.00	1,200,000.00	400,000.00
Kirige Boys Secondary School	1,300,000.00			1,300,000.00		1,300,000.00
Nkabune Day Sec School		600,000.00		600,000.00	600,000.00	-
Giaki Girls Secondary School		300,000.00		300,000.00	300,000.00	-
chugu boys		1,000,000.00		1,000,000.00	1,000,000.00	-
Total	19,400,000.00	4,800,000.00	-	24,200,000.00	4,800,000.00	19,400,000.00
9.0 Tertiary institutions Projects				-		-
Mulathankari Multipurpose development training institute(public school)	80,000.00			80,000.00		80,000.00
Total	80,000.00		-	80,000.00	-	80,000.00
10.0 Security Projects				-		-
Township Assistant Chief's Office	400,000.00			400,000.00		400,000.00

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gakoromone Police Post	600,000.00			600,000.00		600,000.00
Kaongoacheke Assistant Chief's Office	100,000.00		1,000,000.00	1,100,000.00		1,100,000.00
Kambakia Police Post	600,000.00			600,000.00		600,000.00
Nthimbiri Location Chief's Office	100,000.00			100,000.00		100,000.00
Kainginyo Assistant Chief's Office	100,000.00			100,000.00		100,000.00
Nthimbiri Assistant County Commissioners Office	100,000.00			100,000.00		100,000.00
Magundu Assistant Chiefs Office	1,000,000.00		300,000.00	1,300,000.00		1,300,000.00
Nchaure Assistant Chief Office	200,000.00			200,000.00		200,000.00
Kirima Assistant Chiefs Office	100,000.00			100,000.00		100,000.00
Ng'onnyi Police Post	400,000.00			400,000.00		400,000.00
Ntakira Chiefs Office	200,000.00			200,000.00		200,000.00
Thuura Chief'S Camp	400,000.00			400,000.00		400,000.00
Kiamwitari assistant County Commissioners	200,000.00			200,000.00		200,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Office						
Mulathankari Chiefs Camp	950,000.00		400,000.00	1,350,000.00		1,350,000.00
Mbeu Assistant Chiefs Office	400,000.00			400,000.00		400,000.00
Kiburine Chiefs Office	100,000.00			100,000.00		100,000.00
Giaki Assistant County Commissioners Office	200,000.00			200,000.00		200,000.00
Mbirikene Chiefs Office	200,000.00			200,000.00		200,000.00
Kirimaitune Chief's Office	100,000.00			100,000.00		100,000.00
Kirimene Chief's Camp	500,000.00			500,000.00		500,000.00
Gankere Assistant Chief's Office	350,000.00	300,000.00		650,000.00	300,000.00	350,000.00
Themba Assistant Chief's Office	100,000.00	400,000.00		500,000.00	400,000.00	100,000.00
Kaaga Chief's Camp	200,000.00	300,000.00	400,000.00	900,000.00	300,000.00	600,000.00
Ntakira Police Post	300,000.00			300,000.00		300,000.00
runogone chiefs office		500,000.00		500,000.00	500,000.00	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
rurine assistant chiefs office		200,000.00		200,000.00	200,000.00	-
kiathandi assistant county commissioners office		400,000.00		400,000.00	400,000.00	-
gakoromone chiefs office		1,100,000.00		1,100,000.00	1,100,000.00	-
chugu chiefs office		300,000.00		300,000.00	300,000.00	-
Kirugua assistant chiefs office		1,000,000.00	200,000.00	1,200,000.00	1,000,000.00	200,000.00
Nthimbiri assistant chiefs office			300,000.00	300,000.00		300,000.00
Kithoka chiefs office			400,000.00	400,000.00		400,000.00
Total	7,900,000.00	4,500,000.00	3,000,000.00	15,400,000.00	4,500,000.00	10,900,000.00
11.0 Acquisition of assets				-		-
	-					
	-		-	-	-	-
	-		-	-	-	-
	-		-	-		
Total				-		-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	-		-			
12.0 Oversight Committee Expenses (itemize)				-		-
Committee allowances	300,000.00			300,000.00		300,000.00
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	180,000.00			180,000.00		180,000.00
Hire of Training Facilities & Equipment	20,000.00			20,000.00		20,000.00
Total	500,000.00		-	500,000.00		500,000.00
13.0 Other payments				-		-
North Imenti NG-CDF Strategic Plan	1,500,000.00			1,500,000.00		1,500,000.00
						-
Total	1,500,000.00	-	-	1,500,000.00	-	1,500,000.00
14.0 unallocated fund						
Unapproved projects	9,100,000.00			9,100,000.00		9,100,000.00
AIA	420,480	840,960.00		1,261,440		1,261,440
PMC savings						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				-		
Total	9,100,000.00	840,960.00	-	9,940,960.00	-	9,940,960.00
	145,928,563.00	15,906,507	12,088,879.00	173,923,949	70,481,767.00	103,442,182

(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

XIII. 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-North Imenti Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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

XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		
Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
B185216	7,000,000	33,000,000.00
B185486	6,000,000	34,000,000.00
B185750	15,000,000	16,000,000.00
B206068	5,000,000	17,000,000.00
B205860	12,000,000	14,000,000.00
B205563	12,000,000	18,000,000.00
		15,000,000.00
		10,888,879.00
		12,200,000.00
TOTAL	57,000,000	170,088,879

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
Total		

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents		
Hire of plant/equipment/facilities	420,480	420,480
Other Receipts Not Classified Elsewhere		
Total	420,480	420,480

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,686,140.00	1,628,400
Personal allowances paid as part of salary		
House Allowance	300,000.00	330,000
Transport Allowance	240,000.00	264,000
Leave allowance	40,000.00	48,000
Gratuity to contractual employees	290,780.00	632,710
Employer Contributions Compulsory national social security schemes	64,800.00	74,520
Total	2,621,720.00	2,977,630

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	3,005,000.00	7,591,000
Other committee expenses	-	0
Total	3,005,000	7,591,000

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

6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	23,775.00	22,026.00
Communication, supplies and services	288,400.00	121,500.00
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	-	1,700,000.00
Hospitality supplies and services	-	-
Insurance costs	259,435.00	281,916.00
Specialised materials and services	-	-
Office and general supplies and services		-
Fuel , oil & lubricants	139,938.00	481,437.00
Other operating expenses		460,400.00
Bank Charges	26,300.00	66,190.00
Security operations	620,846.00	530,827.00
Routine maintenance - vehicles and other transport equipment	41,413.00	89,836.00
Routine maintenance- other assets	-	-
Total	1,400,107.00	3,754,132.00

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

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,700,000.00	58,500,000
Transfers To Secondary Schools (See Attached List)	4,800,000.00	31,350,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	6,500,000.00	89,850,000

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	34,585,163.00	32,497,631
Bursary – tertiary institutions (see attached list)	16,003,000.00	16,272,219
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	4,500,000.00	8,050,000
Sports projects (see attached list)	-	1,241,777
Environment projects (see attached list)	1,241,776.00	-
Emergency projects (see attached list)	625,000.00	9,633,400
Roads projects (see attached list)	-	-
Total	56,954,939.00	67,695,027

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and renovation of plant, machinery and equipment		
Acquisition of Land		
Acquisition Intangible Assets		
Total		

10. Oversight Committee Expenses

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan		
ICT Hub		

11. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan		
ICT Hub		

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

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
CO-OPERATIVE BANK OF KENYA MAKUTANO- A/C NO. 01120075194800	2,845,220.55	15,906,507
<i>Name of Bank, account No. (Deposits account)</i>		
Total	2,845,220.55	15,906,507
12 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

13. 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>

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	2022/2023	2021/2022
	KShs	KShs
Gratuity as at 1 st July (A)	844,130.00	984,870
Gratuity held during the year (B)	374,120.00	491,970
Gratuity paid during the Year (C)	290,780.00	632,710
Closing Gratuity as at 30 th June D= A+B-C	927,470.00	844,130

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	15,906,506.55	17,264,937
Cash in hand		
Imprest		
Total	15,906,506.55	17,264,937
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward		

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
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)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	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		
Net changes in accounts Receivables D - A		

18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account payables D= A+B-C		
Net changes in accounts payables D-A		

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022/2023	2021/2022
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

19.2: Pending Staff Payables (See Annex 2)

	2022/2023	2021/2022
	Kshs	Kshs
NGCDFC Staff	927,470.00	844,130
Others (<i>specify</i>)	-	-
Total	927,470.00	844,130

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,044,332	805,742
Committee expense	1,992,769	
Use of goods and services	2,352,126	27,295
Amounts due to other Government entities (see attached list)	54,340,000	10,050,000
Amounts due to other grants and other transfers (see attached list)	29,151,516	15,071,388
Acquisition of assets	1,200,000	1,200,000
Oversight Committee Expenses	500,000	
Other Payments (AIA)	2,761,440	840,960
Funds pending approval	9,100,000	
Total	103,442,183	27,995,385.00

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

18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	4,063,929.47	38,709,912.02
Total	4,063,929.47	38,709,912.02

XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1. Frankline Munene	Clerk of works	1/2/2018	236,024.00	Pending expiry of service contract
2. Zakia Saidi	Account Assistant	13/5/2019	74,824.00	Pending expiry of service contract
3. Everlyn Kagwiria	clerical officer	18/12/2020	238,814.00	Pending expiry of service contract
4. Daisy Kanana	Records Management Officer	1/4/2021	210,294.00	Pending expiry of service contract
5. Tom Gikundi	Driver	1/10/2021	167,514.00	Pending expiry of service contract
Sub-Total				
Grand Total			927,470.00	

North Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		2,044,332	805,742	
Committee expense		1,992,769		
Use of goods & services		2,352,126	27,295	
Amounts due to other Government entities		54,340,000	10,050,000	
Sub-Total		60,729,227	10,883,037	
Amounts due to other grants and other transfers		29,151,516	15,071,388	
Sub-Total		29,151,516	15,071,388	
Acquisition of assets		1,200,000	1,200,000	
Oversight Committee Expenses (itemize)		500,000		
Others (AIA)		2,761,440	840,960	

North Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		4,461,440	2,040,960	
Funds pending approval		9,100,000		
Grand Total		103,442,183	27,995,385	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	27,966,688.00			27,966,688.00
Transport equipment	7,641,000.00			7,641,000.00
Office equipment, furniture and fittings	402,078.00			402,078.00
ICT Equipment, Software and Other ICT Assets	887,140.00			887,140.00
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	36,896,906.00			36,896,906.00

*North Imenti Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
BISHOP LAWI IMATHIU PRY SCH	CO-OPERATIVE	01139378027300	3,389.60	3,389.60
CIOTHIRAI PRY SCH	CO-OPERATIVE	01134664472500	3,762.50	3,762.50
CCM MERU TOWNSHIP PRY SCH	CO-OPERATIVE	01134021006800	833.50	501,313.50
CHUGU PRY SCH	CO-OPERATIVE	01134022225800	2,375.00	911,375.00
DEB MBIRIKENE PRY SCH	CO-OPERATIVE	01134664129400	3,367.50	373,367.50
DEB TOWNSHIP PRY SCHOOL	CO-OPERATIVE	01139418287500	1,155.00	2,155.00
GIKUMENE PRY SCHOOL	CO-OPERATIVE	01139022221601	4,839.00	536,389.00
GACHUA PRY SCHOOL	CO-OPERATIVE	01134664309800	902.50	339,402.50
GITORO PRY SCHOOL	CO-OPERATIVE	01139075253600	6,417.50	806,097.50
GACHANKA PRY SCHOOL	CO-OPERATIVE	01139022223401	3,125.00	602,125.00
GOOD SHERPHERD PRY SCHOOL	CO-OPERATIVE	01134418650100	672.50	475,672.50
GICHUNGE PRY SCHOOL	CO-OPERATIVE	01134525577300	1,967.50	1,467.50
GIANTUNE PRY SCHOOL	CO-OPERATIVE	01139418293400	2,845.00	700,845.00
GIAKI PRY SCHOOL	CO-OPERATIVE	01139418285200	4,570.00	188,570.00
KAING'INYO PRIMARY SCHOOL	CO-OPERATIVE	01134664744200	2,175.00	2,175.00
KAMBITI PRY SCHOOL	CO-OPERATIVE	01134664837200	5,375.00	19,875.00
KATHIRUNE PRY SCHOOL	CO-OPERATIVE	01134418380801	1,687.50	1,687.50
KIRIMAITUNE PRY SCHOOL	CO-OPERATIVE	01134664227300	7,067.50	539,067.50
KIRARIA PRY SCHOOL	CO-OPERATIVE	01134664319200	1,975.50	865,455.00
KARIRWARA PRY SCHOOL	CO-OPERATIVE	01134664487400	2,457.50	457.50
KATHURINE PRY SCHOOL	CO-OPERATIVE	01134664310100	741.51	741.41
KATHITHI PRY SCHOOL	CO-OPERATIVE	01139378073401	1,690.00	335,190.00
KINORU PRY SCHOOL	CO-OPERATIVE	01139075073702	85,570.00	900,570.00
KITHOKA PRY SCHOOL	CO-OPERATIVE	01139075112401	6,488.50	804,988.00
MCK KAMBEREU BOARDING PRY	CO-OPERATIVE	01134022227200	5,565.00	20,690.00

North Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MERU PRY SCHOOL	CO-OPERATIVE	01139378590100	27,370.00	625,370.00
MWITERIA PRY SCHOOL	CO-OPERATIVE	01134418970300	4,517.50	245,542.50
MWITHUMWIRU PRY SCHOOL	CO-OPERATIVE	01139075182100	2,080.25	181,080.25
MWIRAMWANKI PRY SCH	CO-OPERATIVE	01134664129300	144,669.50	1,001,169.75
MERU MUSLIM PRY SCHOOL	CO-OPERATIVE	01139020637500	2,053.50	2,053.50
MBUTA PRY SCHOOL	CO-OPERATIVE	01134664310400	705,127.50	705,127.50
MUKONGORONE PRY SCHOOL	CO-OPERATIVE	01134022223000	1,505.78	20,505.18
MBEU PRY SCHOOL	CO-OPERATIVE	01134664223200	6,263.50	861,063.50
MULATHANKARI PRY	CO-OPERATIVE	01139997903300	2,020.00	1,500,100.00
MUNITHU PRIMARY SCH	CO-OPERATIVE	01134664130700	3,347.00	673.50
MPURI PRY	CO-OPERATIVE	01134022222900	1,080.25	1,080.25
MARINGOMBUGI PRY	CO-OPERATIVE	01134418049500	1,041.50	506,546.50
NCHAURE PRIMARY	CO-OPERATIVE	01134664019400	418.50	524,418.50
NDIINE PRY	CO-OPERATIVE	01134664129500	1,862.50	1,862.50
NG'ONYI PRY	CO-OPERATIVE	01139022224801	680.00	751,520.00
NJUKINJIRU PRY	CO-OPERATIVE	01139418892600	24,092.50	24,092.50
NGIINE PRY	CO-OPERATIVE	01139525478100	4,275.50	3,275.50
NKABUNE PRY	CO-OPERATIVE	01134021981600	3,725.00	402,850.00
NTANI PRIMARY	CO-OPERATIVE	01139022227601	2,257.75	1,002,337.50
NTHIMBIRI PRY	CO-OPERATIVE	01134664090600	5,210.75	5,210.75
RURIINE PRY	CO-OPERATIVE	01134022223500	2,795.00	2,820.00
RWANYANGE PRY	CO-OPERATIVE	01139022094402	4,070.00	1,082,070.00
THUURA PRY	CO-OPERATIVE	01134022225300	903.00	579,023.00
THEGE PRY	CO-OPERATIVE	01139418286700	1,665.00	1,665.00
CCM MERU TOWNSHIP MIXED	CO-OPERATIVE	01139020707401	2,235.50	635.50
CHUNGARI MIXED	CO-OPERATIVE	01139021696800	3,895.00	681,895.00
GACHANKA MIXED DAY	CO-OPERATIVE	01128020028400	10,739.65	942,739.65
GIAKI GIRLS	CO-OPERATIVE	01134664309700	2,353.50	1,001,173.50

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
IRINDA DAY SEC SCH	CO-OPERATIVE	01139418304400	18,509.50	18,509.50
KAMBITI MIXED SEC SCH	CO-OPERATIVE	01139525596000	2,402.50	2,402.50
KIAMIRIRU DAY	CO-OPERATIVE	01134020689100	2,384.00	151,864.00
KIBURINE SEC SCH	CO-OPERATIVE	01134664131900	9,842.00	508,842.00
KINORU DAY SEC. SCH	CO-OPERATIVE	01139075211002	7,822.76	503,062.76
KIRIGE HIGH SCH	CO-OPERATIVE	01134021616500	6,853.50	806,878.50
MERU SCH MENTALLY CHALL.	CO-OPERATIVE	01139525772500	51,572.50	430,572.50
MPURI MIXED DAY SEC SCH	CO-OPERATIVE	01139020951101	444.50	1,181,444.50
MUNITHI DAY MIXED SEC SCH	CO-OPERATIVE	01134664219100	2,420.83	1,101,420.83
MWITERIA DAY SECONDARY SCH	CO-OPERATIVE	01134664310300	16,973.00	512,918.00
MWITHUMWIRU DAY	CO-OPERATIVE	01139075213501	79,389.00	408,389.00
NGIINE MIXED DAY	CO-OPERATIVE	01139525598900	26,422.50	1,026,372.50
MULATHANKARI GIRLS	CO-OPERATIVE	01134664162100	9,341.50	43,341.50
NKABUNE GIRLS SEC SCH LAB	CO-OPERATIVE	01129022172900	34,603.91	301,052.91
NTAKIRA DAY SEC SCH	CO-OPERATIVE	01134418649800	46,965.60	873,626.60
RUNOGONE DAY SEC SCH	CO-OPERATIVE	01139075194402	1,095.00	173,945.00
RURIINE MIXED DAY	CO-OPERATIVE	01134021047900	1,394.63	1,994.63
RWANYANGE DAY	CO-OPERATIVE	01134020690600	422.50	300,902.50
CHUGU CHIEFS OFFICE	CO-OPERATIVE	01134525988300	120,165.00	20,115.00
CIOTHIRAI CHIEFS CAMP	CO-OPERATIVE	01134664132700	200,837.50	200,837.50
GACHUA CHIESFS OFFICE	CO-OPERATIVE	01134418652300	201,152.50	201,152.50
GANKERE CHIEFS OFFICE	CO-OPERATIVE	01141665811100	101,725.50	675.50
GAKURINE POLICE POST	CO-OPERATIVE	01134664530400	448,980.50	448,980.50
GIAKI AP POST	CO-OPERATIVE	01134418319300	275.00	275.00
GIAKI ACC OFFICE	CO-OPERATIVE	01141997839200	975.00	298,975.00
GIAKI CHIEF OFFICE	CO-OPERATIVE	01141997921900	975.00	0.00
GITIMBINE POLICE POST	CO-OPERATIVE	01141665647100	795.00	49,285.00
GITUGU ASS CHIEFS OFFICE	CO-OPERATIVE	01134664005800	1,302.50	1,302.50

North Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
IGOKI CHIEFS OFFICE	CO-OPERATIVE	01141665748800	1,015.00	1,015.00
KAAGA ASS CHIEFS OFFICE	CO-OPERATIVE	01134525876000	9,032.50	9,032.50
KAAGA CHIEFS OFFICE	CO-OPERATIVE	01141525435300	301,462.45	1,462.45
KAINGINY'O ASS CHIEFS OFFICE	CO-OPERATIVE	01141997573100	200.00	300,000.00
KAMBAKIA POLICE POST	CO-OPERATIVE	01134525434900	1,577.50	500,697.50
KANYONGA ASS CHIEFS OFFICE	CO-OPERATIVE	01141665160100	496.00	496.00
KIATHANDI CHIEFS OFFICE	CO-OPERATIVE	01141881569800	414,565.00	513,325.00
KIENDERU POLICE POST	CO-OPERATIVE	01141665721600	3,800.25	3,800.25
KIRIGUA ASS CHIEFS OFFICE	CO-OPERATIVE	01134664007000	1,402.50	150,242.50
KIRIMAITUNE CHIEFS OFFICE	CO-OPERATIVE	01141997836500	7,512.00	75.00
KITHOKA CHIEFS CAMP	CO-OPERATIVE	01141997811400	101,475.00	101,475.00
KITHOKA SUBLOCATION ASS C.OFF	CO-OPERATIVE	01141997796400	105,058.00	105,058.00
MAGUNDU ASS CHIEFS OFFICE	CO-OPERATIVE	01134664468500	2,581.00	501,531.00
MBEU CHIEFS OFFICE	CO-OPERATIVE	01134664001600	7,491.50	7,491.50
MBIRIKENE CHIEFS OFFICE	CO-OPERATIVE	01141665650300	4,225.00	138,705.00
MERU GK PRISON CDF ACC	CO-OPERATIVE	01141997882500	2,075.00	75.00
MPURI CHIEFS CAMP	CO-OPERATIVE	01134418382500	530.50	1,000,430.00
MULANTHANKARI CHIEFS CAMP	CO-OPERATIVE	01134418936600	575.50	575.50
MUNICIPALITY ASSISTANT CHIEF	CO-OPERATIVE	01134664641900	1,472.50	462.50
MWITERIA CHIEFS CAMP	CO-OPERATIVE	01134664227100	1,012.75	1,012.75
NG'ONYI CHIEFS OFFICE	CO-OPERATIVE	01134664017500	622.50	622.50
NGONYI POLICE POST	CO-OPERATIVE	01141997831300	3,568.00	475.00
NTAKIRA AP POST	CO-OPERATIVE	01134664854300	2,227.00	1,000,176.00
NTAKIRA CHIEFS CAMP	CO-OPERATIVE	01141997951300	49,720.00	
NTHIMBIRI CHIEFS CAMP	CO-OPERATIVE	01141665553500	1,195.00	1,175.00
NTIMBIRI DEO'S OFFICE	CO-OPERATIVE	01141665735000	1,355.00	1,900,325.00
RUNOGONE CHIEFS CAMP	CO-OPERATIVE	01141525439700	4,054.50	802,054.00
RWANYANGE POLICE POST	CO-OPERATIVE	01134664649600	1,103.50	1,103.50

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
THEMBA ASS CHIEFS OFFICE	CO-OPERATIVE	01141665721300	1,925.00	1,875.00
THUURA CHIEFS CAMP	CO-OPERATIVE	01134664837600	501,285.25	501,275.00
TOTAL			4,063,929.47	38,709,912.02

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p>Failure to acknowledge bursary: The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.67,695,027 in respect to other grants and transfers which includes Kshs.48,769,850 in respect to bursary - tertiary institutions. However, out of the Kshs.48,769,850 only Kshs.38,654,040 was acknowledged leaving a balance of Kshs.10,115,810 or 21% unacknowledged.</p> <p>In the circumstance, it has not been possible to ascertain whether the Kshs.10,115,810 bursaries were received by the respective schools and institutions and whether the same was expended as appropriated during the year ended 30 June, 2022</p>	<p>A follow up was done with the relevant institution and beneficiaries and the unacknowledged bursaries have significantly reduced.</p>	Issue resolved	N/A
2.0	<p>Irregular expenditures on transfers to secondary schools</p> <p>i. Runogone Day Secondary School was allocated Kshs.700,000 for completion of a 400 capacity dining hall, external finishes, kitchen floor and wall plastering, painting plumbing works, energy saving jiko installation and purchase of 50 dining hall tables and 100 benches. However, physical verification done in March, 2023 revealed that the school had not been supplied with the 50 tables and 100 benches. Further, the School PMC account had no money in it.</p>	<p>Due to inaccurate estimates, and escalation of material prices, the allocated funds were not able to complete all the budgeted</p>	<p>Adequate funds would be allocated in the 2023-2024 financial year</p>	<p>December 31st 2023</p>

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>ii. Kinoru Day Secondary School was allocated Kshs.500,000 for completion of dining hall and kitchen ceiling for the stores, plastering flooring and painting, purchase of 30 dining hall tables and 60 benches and installation of water system. However, physical verification done in March, 2023 revealed that the ceiling for the stores had not be done and no water system had been installed.</p> <p>In the circumstances, the accuracy, propriety and value for money for the Kshs.1,200,000 expenditure could not be confirmed.</p>	<p>activities some activities had to be left out. Both projects would be allocated adequate funds for completion in subsequent years</p>		
3.0	<p>PMC account balances</p> <p>Note 17.4 on other important disclosures and Annex 5 to the financial statements reflects Kshs.26,131,973 in respect to PMC account balances whose cashbooks, bank statements, bank reconciliation statements and certificates of bank balances were not provided for audit review.</p> <p>Further, the balances were not returned to the constituency account contrary to Section 12(8) of National Government Constituencies Development Fund Act, 2015 which stipulate that all unutilized funds in the project management committee accounts shall be returned to the constituency account.</p> <p>In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.26,131,973 could not be confirmed. In addition, the Fund was in breach of the law.</p>	<p>Certificates of balances and bank statements have since been provided .</p>	Issue resolved	N/A

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

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)

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

TRANSFER TO OTHER GOVERNMENT UNITS SCHEDULE (SEE NOTE 19.3)

PROJECT NAME	AMOUNT
CCM Township Primary School	2,200,000.00
CCM Gitoro Primary School	2,550,000.00
Meru Primary School	2,500,000.00
Kinoru Primary School	1,000,000.00
DEB Township Primary School	1,500,000.00
Meru Muslim Primary School	800,000.00
Mpuri Primary School	800,000.00
Giantune Primary School	800,000.00
Kiamiriru Primary School	800,000.00
Kaing'inyo Primary School	200,000.00
Gikumene Primary School	800,000.00
Ng'onoyi Primary School	800,000.00
Nchaure Primary School	1,000,000.00
Irinda Primary School	1,400,000.00
Kiraria Primary School	1,000,000.00
Gachanka Primary School	1,000,000.00
Mwiteria Primary School	2,610,000.00
CCM Good Shepherd Primary School	2,100,000.00
Ndiine Primary School	500,000.00
Mulathankari Primary School	1,450,000.00

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

Thuura Primary School	800,000.00
Karirwara Primary School	100,000.00
Mck Mbeu Primary School	800,000.00
Kambereu Boarding Primary School	1,050,000.00
Karima Ga Ntwiko Primary School	500,000.00
Mwithumwiru Primary School	1,000,000.00
Kaaga Primary School	2,000,000.00
Kithoka Primary School	1,000,000.00
Meru School For The Mentally And Autism Children	200,000.00
Chugu Primary School	400,000.00
Kainginyo Boarding Primary School	1,000,000.00
Muringombugi primary	200,000.00
Meru Muslim Secondary School	1,400,000.00
Kinoru Mixed Day Secondary School	1,300,000.00
CCM Township Day Secondary School	1,800,000.00
Kiamiriru Day Secondary School	2,000,000.00
Kaing'inyo Mixed Day Secondary School	1,600,000.00
Irinda Day Secondary School	1,000,000.00
Ntakira Day Secondary School	1,250,000.00
Gachanka Day Secondary School	850,000.00
Kirige Mixed Day Secondary School	1,000,000.00
Kiburine Mixed Day Secondary	

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

School	700,000.00
Mbirikene Day Secondary School	800,000.00
Mwithumwiru Day Secondary School	1,150,000.00
Chung'ari Mixed Day Secondary School	1,000,000.00
Munithu Girls Secondary School	300,000.00
Munithu Mixed Secondary School	300,000.00
Ciothirai Day Secondary School	850,000.00
Mwirine Day Secondary School	400,000.00
Thuura Boys Secondary School	400,000.00
Kirige Boys Secondary School	1,300,000.00
Mulathankari Multipurpose development training institute(public school)	80,000.00
Total	54,340,000.00

OTHER GRANTS AND TRANSFERS SCHEDULE (SEE NOTE 19.3)

PROJECT NAME	AMOUNT
Emergency reserve	7,713,140.00
4.2 Tertiary Institutions	1,257,085.00
4.4 Special Needs	1,494,232.00
Constituency Sports Tournament.	3,643,529.00
CCM Gitoro Primary School	30,000.00
CCM Township Primary School	130,000.00
DEB Township Primary School	30,000.00
Kinoru Primary School	130,000.00

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

Meru Muslim Primary School	30,000.00
Meru Primary School	30,000.00
CCM Good Shepherd Primary School	130,000.00
CCM Muringombugi Primary School	30,000.00
Kathirune Primary School	30,000.00
Mwiteria Primary School	30,000.00
Njukinjiru Primary School	30,000.00
CCM Giantune Primary School	30,000.00
CCM Irinda Primary School	30,000.00
CCM Thege Primary School	30,000.00
Gikumene Primary School	30,000.00
Kainginyo Boarding Primary School	30,000.00
Kathurine Primary School	30,000.00
Kiraria Primary School	30,000.00
Mpuri Primary School	30,000.00
Mwiramwanki Primary School	30,000.00
Mwirine Primary School	64,000.00
Nchaure Primary School	30,000.00
Gakoromone Police Post	105,000.00
Nthimbiri Primary School	139,000.00
Kiamiriru Day Secondary School	105,000.00
Nchaure Primary School	105,000.00

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

Mwithumwiru Day Secondary School	105,000.00
Nthimbiri Assistant County Commissioner's Office	105,000.00
North Imenti NG-CDF Office	111,752.00
Ngiine Primary School	100,000.00
Munithu Primary School	100,000.00
Chugu Primary School	34,000.00
Gachanka Primary School	34,000.00
Gachua Primary School	34,000.00
Kithoka Primary School	100,000.00
Bishop lawi Imathiu Primary	100,000.00
Gichunge Primary School	34,000.00
Mwithumwiru Primary School	100,000.00
Kainginyo Primary School	34,000.00
Nkabune Primary School	100,000.00
Kambiti Primary School	34,000.00
Mukongorone Primary	100,000.00
Karirwara Primary School	34,000.00
Kathithi Primary School	27,777.00
Rwanyange Primary School	100,000.00
Ngonyi Primary School	100,000.00
Kiamiriru Primary School	34,000.00
Giaki Girls Secondary School	100,000.00

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

Rurine Day Secondary School	100,000.00
Thuura Primary School	100,000.00
Kithoka Primary School	34,000.00
Kaaga Primary School	34,000.00
Mbuta Primary School	34,000.00
Nkabune Day Sec School	100,000.00
Mbirikene Day Sec School	100,000.00
Kiraria primary school	100,000.00
Mulanthakari Girls School	34,000.00
Gachanka Day Secondary School	100,000.00
Munithu Day Secondary School	34,000.00
Mwiteria primary school	100,000.00
Ngonyi Primary School	34,000.00
Nkabune Primary School	34,000.00
Runongone Primary School	34,000.00
Rurine Primary School	34,000.00
Rwanyange Primary School	34,000.00
Thuura Primary School	34,000.00
Township Assistant Chief's Office	400,000.00
Gakoromone Police Post	600,000.00
Kaongoacheke Assistant Chief's Office	1,100,000.00
Kambakia Police Post	600,000.00

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

Nthimbiri Location Chief's Office	100,000.00
Kainginyo Assistant Chief's Office	100,000.00
Nthimbiri Assistant County Commissioners Office	100,000.00
Magundu Assistant Chiefs Office	1,300,000.00
Nchaure Assistant Chief Office	200,000.00
Kirima Assistant Chiefs Office	100,000.00
Ng'onyi Police Post	400,000.00
Ntakira Chiefs Office	200,000.00
Thuura Chief's Camp	400,000.00
Kiamwitari assistant County Commissioners Office	200,000.00
Mulathankari Chiefs Camp	1,350,000.00
Mbeu Assistant Chiefs Office	400,000.00
Kiburine Chiefs Office	100,000.00
Giaki Assistant County Commissioners Office	200,000.00
Mbirikene Chiefs Office	200,000.00
Kirimaitune Chief's Office	100,000.00
Kirimene Chief's Camp	500,000.00
Gankere Assistant Chief's Office	350,000.00
Themba Assistant Chief's Office	100,000.00
Kaaga Chief's Camp	600,000.00
Ntakira Police Post	300,000.00
Kirugua assistant chiefs office	

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

	200,000.00
Nthimbiri assistant chiefs office	300,000.00
Kithoka chiefs office	400,000.00
Total	29,151,515.00

FUNDS PENDING APPROVAL SCHEDULE (SEE NOTE 19.3)

PROJECT NAME	AMOUNT
Ngonyi Boys Secondary School	1,000,000.00
Meru Muslim Secondary School	1,750,000.00
Ngiine Day Secondary School	1,600,000.00
Kaaga Assistant Chiefs Camp	200,000.00
kirugua Assistant Chiefs Office	1,600,000.00
Nchaure Assistant Chief Office	100,000.00
Kirwiro Assistant Chiefs Office	800,000.00
Mpuri Chiefs Office	550,000.00
Municipality Chiefs Office	700,000.00
Njoka Assistant Chiefs Office	800,000.00
TOTAL	9,100,000.00

.....NAFTALI K. SILAS.....

**Name
Fund Account Manager.**

