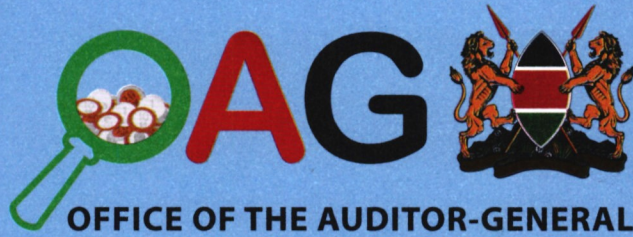


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 08 AUG 2023

TUESDAY ON
Hon Owen Baya, MP
Deputy leader, Majority
Anne Shubuko

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NJORO CONSTITUENCY**

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





NJORO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (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 Njoro Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	James Gitonga Ngunku
2.	Sub-County Accountant	Beatrice Ndege
3.	Chairman NG-CDFC	Thomas Too
4.	Member NG-CDFC	Margret Chemutai Busienei

(d) Fiduciary Oversight Arrangements

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

(e) Njoro Constituency NG-CDF Headquarters

P.O. Box 532-20107
DCC HQ
Njoro, Sub County
Nakuru, KENYA

(f) Njoro Constituency NG-CDF Contacts

Telephone: (254) 721-206070
E-mail: cdfnjoro@NG-CDF.go.ke
Website: www.cdf.go.ke

(g) Njoro Constituency NG-CDF Bankers

Equity Bank
Westside mall branch
P.o Box 4399-20100
Nakuru, Kenya

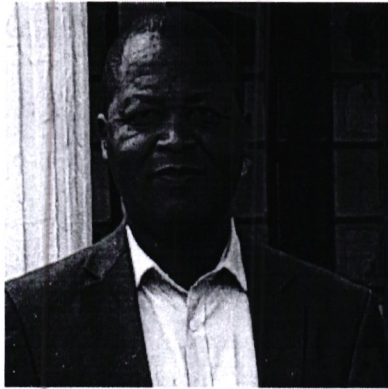
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

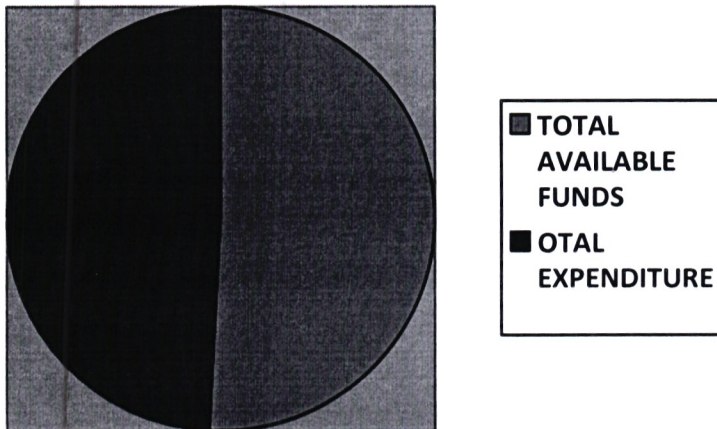


Mr Thomas Too,NG-CDF
Chairman- Njoro

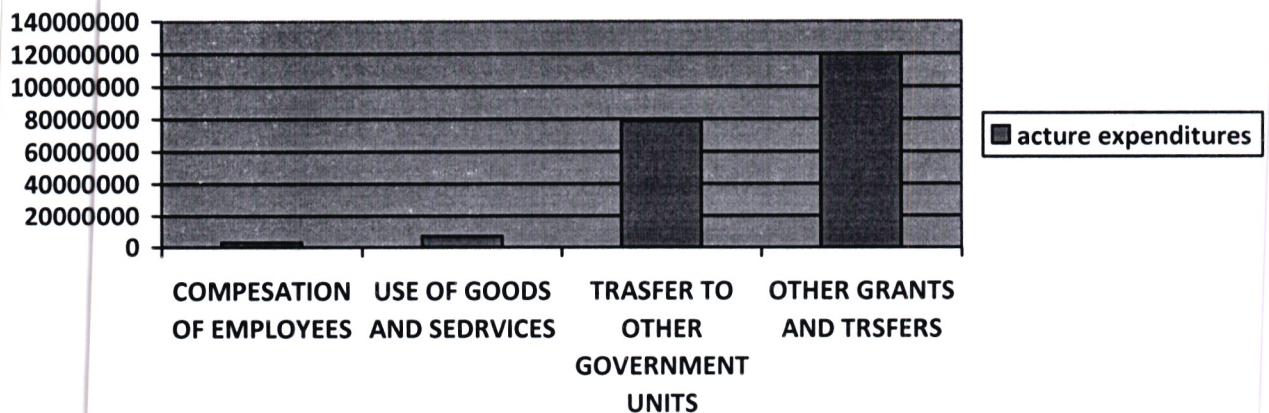
The Njoro National Government Constituency Development Fund in the year 2021/2022 had a total receipt of kshs 217,720,008 was inclusive of funds from previous financial year, as our final budget from which we spent a total kshs 209,453,819 to fund our projects and finance recurrent expenditures in the office. That was a great improvement on our budget utilization as we had 96% utilization on our actual budget. The NG-CDFC has been able to distribute a total amount of Kshs 79,050,000 and a total amount of kshs 120,201,190 on other projects in the constituency, use of goods and services amounted to kshs 2,946,534 while employee compensation for this year was kshs 7,053,095. Going forward as a constituency we could like to fund more projects and finance more students on their studies. This year we did relatively well on bursaries but due to covid-19 and schools having 4 terms there was a difficult on bursaries given that we had budgeted for only one financial year with a term limit of 3. This was a challenge hence having more if not many students out of classrooms when needed more. On matters pertaining security projects, more needs to be done to enhance security in the area. Moving forward as CDF they should be given more power to finance more security projects.

GRAPH

TOTAL ALLOCATION VS EXPENDITURE



The table below gives a clear picture on how the whole amount was distributed among the various sectors.



The committee ensures that the development projects are to be completed and those that are incomplete are given priority in funding. Some of the projects implemented in the year are shown below.

Chebitet primary school

Construction of 2 classrooms and installation of 10,000ltrs water tank

Chebitet primary school is located in Njoro constituency and has got a population of over 300 pupils that brought into consideration the need to do a construction of 2 classrooms to cater for more pupils' enrolment for the coming years. In addition the school requested for an extra funding to purchase a water tank given that the school was experiencing water shortage due to lack of storage facilities in the school and the increased number of students. The NG-CDF feels owned that the needs of the pupils had been taken care of and hence creating more humble time for the pupils to study and have a welcoming learning environment for the pupils'.

Below is a photo to support the progress of the projects in the school in the respect to the PMC members that were in charge of the project from the grassroots to how it was completed



Chesoan primary school

Construction of 2 classrooms

Chesoan primary school has a population of more than 300 pupils and it is looking forward for an increase number of pupils given that the area enjoys a great number of residents. With all these facts in place the school has requested for funding to construct 4 classrooms of with they were allocated two, and they were promised for more funding in future. With the two classrooms the school thanked the NG-CDF for that consideration and wished to extend their gratitude to the project.



Larmudiac primary school

Renovation of 6 classrooms

The state of the renovated classrooms was not in the state for pupils learning given that a number of them were bad. From the funding allocated onto them much has improved hence creating a conducive learning environment. Given that the school has got a population of more than 300 pupils much was needed for the school to experience change on the part of learning. Further the school requested for more funding in the coming financial year so has to do more projects on toilets and classrooms given that they are projecting an increase in the number of students given that the population increase in the area.



Njoro central primary school

Construction of 4 classrooms

Njoro central primary school is located in njoro with a high number of pupils over 400 in number hence need to be provided with a number of classrooms to cater for those pupils. And encourage more pupils to be in school and enhance learning in the pupils' hence lowering rate of drop out in the area and also minimise the walking distance for the pupils to get learning facilities and lower the number of street kids in the area.

At large the impact of the project to the community has been felt as the school has a larger number of pupils' enrolment in the past year as hence creating a conducive learning environment. Even the phase of the school has gained confidence on the part of the students that they are within the range of success.



-EMERGING ISSUES

- During the year given that the government had introduced 4 teams instead of 3 as previous years, the area people through the bursary kit many parents were demanding for more bursary.
- Due to covid 19 guidelines schools were asked to maintain social distance as a result of that need for more classrooms and more desks. In addition they demanded for creation of washing points at every entry in the school compound.
- The amount allocated to projects on construction of classrooms and toilets need to be looked onto given that it was not enough to don the full job
- A lot of cases on students drop out in the area due to long holidays as a result of covid 19.

-CHALLENGES

- ✓ Given that the area schools are located and others situated at a distance the means for students to reach them came up as security for the pupils had to be taken care of, hence need for the area chiefs to be involved so as to enhance security.
- ✓ Poor roads in the area, need for the area MP to bring into attention the area roads. Given that the area MP is in access with the national government hence solving the problem of poor roads.
- ✓ Due to the issue of 4 teams in a year as the office received a lot of complains on school fees, hence need for the following financial year to create room for more funds on the bursary kit.

RECOMMENDATION

- ✓ Due to the above it came into my attention that more needed to be done in the area due to many students especially girls as a result of early pregnancy hence need to put more funds on short courses kit so as to take care of the issue.
- ✓ The area people should be consulted from time to time on the projects they felt needed to be given upper hand.

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*



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**Name: Thomas Too
CHAIRMAN NG-CDF COMMITTEE**

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

Introduction

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

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

- a) To ensure basic medical care, quality education, roads and infrastructure, youth and women access to clean water and safety for the most vulnerable residents in Njoro Constituency
- b) To foster interconnected and economically vibrant communities in which residents have the tools and opportunities necessary for jobs and careers that lead to economic self-sufficiency
- c) To facilitate a vibrant economy where residents have the tools and opportunities necessary for jobs and careers that lead to economic self-sufficiency
- d) To help increase basic and secondary school completion cycles by liaising with school's administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure

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 increase basic and secondary school completion cycles by liaising with school's administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions	In FY 20/21 -we increased number of classrooms from 40 that was implemented in the previous year to 72, and some were equipped with desks and lockers, completed laboratories, administration blocks and purchase of 3 school buses.
Security	-To support security agencies for better service	Reduced number of crime rates in	-Number of security infrastructure	In the FY 2021/2022 the NG-CDFC funded two chiefs office with

Njoro Constituency

National Government Constituencies Development Fund (NG-CDF)

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

	delivery through infrastructure develop	the constituency - Improved physical security infrastructure i.e. National Police Service and National Government Administration offices (DCC, ACC, Chiefs)	constructed	funds to construct the offices and more funds as emergency so as to put up structures that needed urgent funds.
Environment	-To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level	-Enhanced water harvesting, programs in institutions	-Number of water tanks installed in education institutions	- In the financial year 2021/2022 23 schools benefitted with 10,000 litres water tanks for tapping rain water for school consumption.
Sports	-To engage the youths on sport activities to promote talent, peace and unity	- United youths on matters of development. Improved talents in sport activities	-Number of youths engage in sport activities -new number of sports talents within the constituency	In the financial year 2021/2022 teams drawn across Njoro Constituencies held tournaments and winning teams awarded with trophies. also, the teams benefitted with balls and sport uniforms
Emergency	To fund institutions with funds to put in place infrastructures that is of emergency in nature.	A lot of institutions were allocated with funds to implement the projects.	A number of schools benefited from the same during the year.	In the financial year 2021/2022 a number of projects were under taken (20) pertaining emergency in the constituency.

IV. Environmental and Sustainability Reporting

Njoro 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 Njoro NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Njoro 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; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

2. Environmental performance

- During the financial year 2021/2022 Njoro CDF took part in enriching pupils and students in the area on the impotence of planting trees and keeping the environment clean and friendly.
- Drugs being a major setback in the area a day was taken off to reach out area youth through guiding them on the importance of staying positive free from drug. They were asked to take part on taking short courses offered by the Njoro constituency and also take part on AJIRA programme offered by the national government.
- Njoro CDF though the sports kit, during the year it was disbursed with a total of ksh 4,000,000. Of that amount a lot has happened in the sports docket and looking forward to do more in the near future.

3. Employee welfare

We invest in providing the best working environment for our employees. Njoro Constituency recruitment is guided by Employment Act, NG-CDF 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. Njoro 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.

***Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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-

Njoro NG-CDF 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.

NG-CDF 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-

Njoro NG-CDF 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.

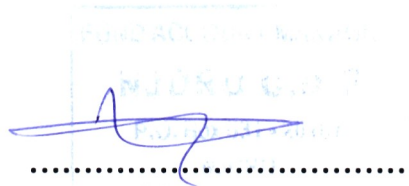
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



.....
JAMES GITONGA NGUNKU

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NG-CDF-Njoro Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF Njoro Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF Njoro 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 NG-CDF Njoro 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

**Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

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

Approval of the financial statements

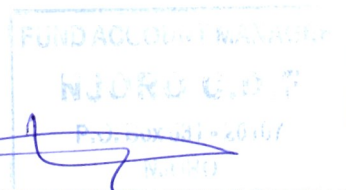
The NG-CDF Njoro Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2022.



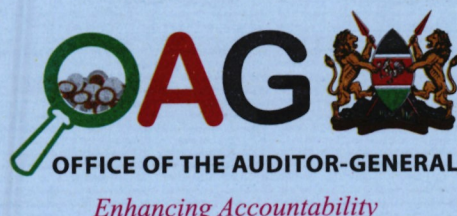
.....
Name: THOMAS TOO
Chairman – NG-CDF Committee



.....
Name: JAMES GITONGA NGUNKU
Finance Account Manager



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HEADQUARTERS
Anniversary Towers
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Njoro Constituency set out on pages 22 to 68, which

Report of the Auditor-General on National Government Constituencies Development Fund - Njoro Constituency for the year ended 30 June, 2022

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

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

Basis for Qualified Opinion

1. Unsupported Transfers to Other Government Units

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfer to other government units amount of Kshs.79,050,000 comprised of Kshs.43,050,000 and Kshs.36,000,000 for transfers to primary and secondary schools respectively relating to construction and renovation works of classrooms and laboratories, and purchase of school buses. However, the construction and renovation works were not supported with procurement records including bills of quantities, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim and completion certificates. Further, Project Management Committee (PMC) accounting records such as cashbooks, bank statements and expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments and bus logbooks were not provided for audit. In addition, contractors for works in the schools' projects were awarded tenders without National Construction Authority (NCA) registration certificates, tax compliance certificates and three years audited financial statements and the project activity was not reflected in the supporting documents availed for audit.

In the circumstances, the accuracy and propriety of transfers to other Government units of Kshs.79,050,000 could not be confirmed.

2. Unsupported Bursaries

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and other transfers amount of Kshs.119,453,190. This amount includes bursary to secondary schools of Kshs.19,993,214, tertiary institutions of Kshs.57,825,400 and special schools of Kshs.459,576 all totalling to Kshs.78,278,190. However, acknowledgement receipts of the funds were not provided for audit. Further,

the criteria for vetting the bursary application, vetting committee minutes, long lists and successful beneficiaries were not provided for audit.

In the circumstances, the accuracy and propriety of bursary expenditure of Kshs.78,278,190 could not be confirmed.

3. Unsupported Security Projects Expenditure

The statement of receipts and expenditure reflects other grants and other transfers amounting to Kshs.119,453,190. The amount includes security projects expenditure of Kshs.22,200,000 as reflected in Note 7 to the financial statements. The expenditure was incurred on construction and equipping of police stations. However, supporting documents including signed contracts, inspection and acceptance committee reports, interim and completion certificates, cashbooks, bank statements and authority to open project bank account were not provided for audit.

In the circumstances, the accuracy and propriety of security projects expenditure of Kshs.22,200,000 could not be confirmed.

4. Unsupported Sports Projects Expenditure

The statement of receipts and expenditure reflects other grants and other transfers amounting to Kshs.119,43,190. The amount includes sports projects expenditure of Kshs.4,000,000 as reflected in Note 7 to the financial statements. The expenditure was incurred to organize and purchase sports equipment and materials for the constituency sports tournament. However, supporting documents including user requisitions, request for quotations forms, tender evaluation minutes, signed contract, inspection and acceptance committee reports, delivery notes and stores records and Project Management Committee (PMC) expenditure returns were not provided for audit. Further, no documentary evidence was provided to support the execution of the constituency tournament and whether one hundred and seven (107) Jerseys, ninety (90) soccer balls, six (6) volley balls, twelve (12) track suits, seven (7) football nets and six (6) volleyball nets were procured at a cost of Kshs.1,900,860.

In the circumstances, the validity, accuracy and propriety of sports projects expenditure Kshs.4,000,000 could not be confirmed.

5. Unconfirmed Project Management Committee (PMC) Account Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) account balance of Kshs.76,190,071 relating to one hundred and forty-seven (147) projects implemented during the year under review. However, cash books and bank confirmation certificates were not provided for audit. Further, the Project Management Committee (PMC) bank account balances for projects implemented have not been disclosed. This is contrary to Section 12(8) of the National Government Constituencies

Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

In the circumstances, the accuracy and completeness and validity of the PMC account balance of Kshs.76,190,071 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 - Njoro Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

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. Unsupported Emergency Project Expenditure

The statement of receipts and payments reflects other grants and transfers totalling to Kshs.119,453,190. The amount includes emergency projects expenditure of Kshs.12,675,000 as reflected in Note 7 to the financial statements. However, the expenditure was incurred on construction of toilets which was not of emergency in nature and not reported to the National Government Constituencies Development Fund Board. This is contrary to Regulation 20(2) of the National Government Constituencies Development Regulations, 2016 which stipulates that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency.

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

2. Projects Implementation Status

Review of the projects implementation status report provided for audit revealed that one hundred forty-one (141) projects worth Kshs.160,280,000 were budgeted to be implemented during the year under review. However, only eighty-seven (87) projects worth Kshs.40,400,000 were completed, forty-two (42) projects worth Kshs.56,050,000 were on going and twelve (12) projects worth Kshs.63,830,000 had not started as at 30 June, 2022.

In the circumstances, value for money for the ongoing and not started projects was not achieved.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to

sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

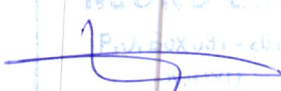
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NG-CDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	0	-
Other Receipts	3	15,000	232,000
Total Receipts		182,192,758	161,599,724
Payments			
Compensation Of Employees	4	2,946,534	3,122,460
Use Of Goods and Services	5	7,801,095	7,765,282
Transfers To Other Government Units	6	79,050,000	68,900,000
Other Grants and Transfers	7	119,453,190	51,662,633
Acquisition Of Assets	8	203,000	0
Other Payments	9	0	0
Total Payments		209,453,819	131,450,376
Surplus/ (Deficit)		(27,261,061)	30,149,349

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

The Constituency financial statements were approved on 30th June 2022 and signed by:

FUND ACCOUNT MANAGER
 NJORO CDF
 Constituency



Fund Account Manager

**Name: JAMES GITONGA
 NGUNKU**



**National Sub-County
 Accountant**

Name: BEATRICE NDEGE



**Chairman NG-CDF
 Committee**

Name: THOMAS TOO

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	8,281,189	35,542,250
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		8,281,189	35,542,250
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		8,281,189	35,542,250
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		<u>8,281,189</u>	<u>35,542,250</u>
Represented By			
Fund Balance B/Fwd.	13	35,542,250	5,392,901
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(27,261,061)	30,149,349
Net Financial Position		<u>8,281,189</u>	<u>35,542,250</u>

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

The Constituency financial statements were approved on 25th June 2022 and signed by:



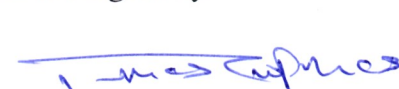
Fund Account Manager

**Name: JAMES GITONGA
NGUNKU**



**National Sub-County
Accountant**

Name: BEATRICE NDEGE



**Chairman NG-CDF
Committee**


Name: THOMAS TOO

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

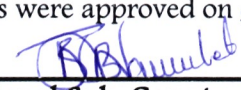
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NG-CDF Board	1	182,177,758	161,367,724
Other Receipts	3	15,000	232,000
Total Receipts		182,192,758	161,599,724
Payments			
Compensation Of Employees	4	2,946,534	3,122,460
Use Of Goods and Services	5	7,801,095	7,765,282
Transfers To Other Government Units	6	79,050,000	68,900,000
Other Grants and Transfers	7	119,453,190	51,662,633
Total Payments		209,250,819	131,450,376
Total Receipts Less Total Payments			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(27,058,061)	30,149,349
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	203,000	-
Net Cash Flows from Investing Activities		(203,000)	-
Net Increase In Cash And Cash Equivalent		(27,261,061)	30,149,349
Cash & Cash Equivalent At Start Of The Year	10	35,542,250	5,392,901
Cash & Cash Equivalent At End Of The Year	10	<u>8,281,189</u>	<u>35,542,250</u>

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

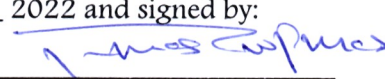
The Constituency financial statements were approved on 30th June 2022 and signed by:


Fund Account Manager

Name: JAMES GITONGA
NGUNKU


National Sub-County
Accountant

Name: BEATRICE NDEGE


Chairman NG-CDF
Committee

Name: THOMAS TOO

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	35,542,250	45,088,879	217,720,008	217,720,008	0	100%
Other Receipts	0	15,000	0	15,000	15,000	0	0%
TOTAL RECEIPTS	137,088,879	35,557,250	45,088,879	217,735,008	217,735,008	0	100%
PAYMENTS							
Compensation of Employees	3,413,695	194,677	738,879	4,347,251	2,946,534	1,400,717	68%
Use of goods and services	8,277,005	0	0	8,277,005	7,801,095	475,910	85%
Transfers to Other Government Units	53,600,000	15,400,000	11,050,000	80,050,000	79,050,000	1,000,000	99%
Other grants and transfers	71,798,179	15,786,200	33,300,000	120,884,379	119,453,190	1,431,189	99%
Acquisition of Assets	0	222,271	0	222,271	203,000	19,271	91%
Other Payments	0	3,593,101.00	0	3,593,101	0	3,593,101	0%
unapproved funds	0	361,000.00	0	361,000	0	361,000	0%
TOTAL	137,088,879	35,557,250	45,088,879	217,735,008	209,453,819	8,281,189	96%




- (a) The amount summing up to ksh 361,000 was as sale of tender documents from previous and had not been approved by the board to be used elsewhere. Hence resulting to 0% utilization.
- (b) The use of goods and services had a utilization percentage of 85% given that there were few activities as a result of covid 19, but we did a lot on committee meeting on projects.
- (c) Also on compensation of employees we had a utilization of 68% coming below the 90% utilization, this was as a result of delayed staff personal appraisal and thus affected annual salary increment.
- (d) On other payments a sum of ksh 3,593,101 was as a result of previous years payment delayed payment due to a legal disagreement and the issue is pending at NGCDF legal department.

MOROGORO

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	8,281,189
Less undistributed funds receivable from the Board as at 30 th June 2022	0
	8,281,189
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	8,281,189

The Constituency financial statements were approved on 30th June 2022 and signed by:

 Fund Account Manager
 National Sub-County Accountant
 Chairman NG-CDF Committee

Name: JAMES GITONGA Name: BEATRICE NDEGE Name: THOMAS TOO
 NGUNKU

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

Programme/Sub-programme	Original Budget(a)	Opening Balance (C/Bk) and AIA	Adjustments(b) Previous years Outstanding Disbursements	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,515,332	194,677	738,879	4,347,251	2,946,534	1,400,717	68%
1.2 Committee allowances	2,400,000	0	-	2,400,000	1,924,090	475,910	49%
1.3 Use of goods and services	2,878,468	0	-	2,878,468	2,878,468	0	100%
Total	8,692,163	194,677	738,879	9,625,720	7,001,092	1,876,628	73%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,300,000	0	0	1,300,000	1,300,000	0	100%
2.2 Committee allowances	1,601,637	0	0	1,601,637	1,601,637	0	100%
2.3 Use of goods and services	96,900	0	0	96,000	96,000	0	100%
Total	2,998,537	0	0	2,998,537	2,998,537	0	100%
3.0 Emergency							
3.1 Primary Schools AND secondary schools	7,192,207	5,904,966	-	13,097,173	12,675,000	422,173	97%
3.5 Unutilised	-	-	-	-	-	-	0%
Total	7,192,207	5,904,966	-	13,097,173	12,675,000	422,173	97%

FUND ACCOUNTS MANAGER
P.O. BOX 4011 NAIROBI
KENYA

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
4.0 Bursary and Social Security							
4.1 Secondary Schools	18,405,972	2,511,115	400,000	21,317,087	20,452,790	864,297	99%
4.2 Tertiary Institutions	25,000,000	6,825,400	26,000,000	57,825,400	57,825,400	-	100%
Total	43,405,972	9,336,515	26,400,000	79,142,487	78,278,190	864,297	100%
5.0 Sports	2,000,000	-	2,000,000	4,000,000	4,000,000	-	100%
5.1							
Total	2,000,000	-	2,000,000	4,000,000	4,000,000	-	100%
6.0 Environment							
6.1.1 Mosop Primary School	100,000			100,000	100,000	-	100%
6.1.2 Ammani Primary School	100,000			100,000	100,000	-	100%
6.1.3 Kaiyaba Primary School	100,000			100,000	100,000	-	100%
6.1.4 Lulukwet Primary School	100,000			100,000	100,000	-	100%
6.1.5 Maji Mingi Primary School	100,000			100,000	100,000	-	100%

Njoro Constituency

National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs			Kshs	Kshs	Kshs	
6.1.6 Millimani Primary School	100,000			100,000	100,000	-	100%
6.1.7 Mosop Secondary School	100,000			100,000	100,000	-	100%
6.1.8 Ngongogeri Primary School	100,000			100,000	100,000	-	100%
6.1.9 Piave Secondary School	100,000			100,000	100,000	-	100%
6.1.10 Top Live Astu Station	100,000			100,000	100,000	-	100%
6.1.11 Mwenyere Primary School		0		0	0	0	100%
6.1.12 Anani Secondary School		1		1		1	
6.1.13 Njoro Constituency Organizing And Facilitation Of Environment Field Day		44,718		44,718		44,718	0%
6.1.14 Sirondit Primary School		50,000		50,000		50,000	0%
6.1.15 Ngingye Primary School		50,000		50,000		50,000	0%
6.1.16 Chesoton Primary School			100,000	100,000	100,000	-	100%
6.1.17 Kusumek Primary School			100,000	100,000	100,000	-	100%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/ Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
6.1.18 Mahiga Primary School			100,000	100,000	100,000	-	100%
6.1.19 Milimani Primary School			100,000	100,000	100,000	-	100%
6.1.20 Mutumburu Primary School			100,000	100,000	100,000	-	100%
6.1.21 Nduriri Primary School			100,000	100,000	100,000	-	100%
6.1.22 Ogiok Primary School			100,000	100,000	100,000	-	100%
6.1.23 Seguitet Primary School			100,000	100,000	100,000	-	100%
6.1.24 Siryat Primary School			100,000	100,000	100,000	-	100%
6.1.25 Sururu Primary School			100,000	100,000	100,000	-	100%
6.1.26 Tengecha Secondary School			100,000	100,000	100,000	-	100%
6.1.27 Utalii Primary School			100,000	100,000	100,000	-	100%
6.1.28 Wendani Secondary School			100,000	100,000	100,000	-	100%
Total	1,000,000	144,719	1,300,000	2,444,719	2,300,000	144,719	94%
7.0 Primary Schools Projects						-	0%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Opening Balance (C/BK) and ALA	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
	Kshs		Previous years Outstanding Disbursements	Kshs		Kshs	
7.1.1 Davision Primary School	1,600,000			1,600,000	1,600,000	-	100%
7.1.2 Egerton Primary School	1,500,000			1,500,000	1,500,000	-	100%
7.1.3 Gichobo Primary School	1,500,000			1,500,000	1,500,000	-	100%
7.1.4 Kaiyaba Primary School	1,600,000			1,600,000	1,600,000	-	100%
7.1.5 Keriko Primary School	1,000,000			1,000,000	1,000,000	-	100%
7.1.6 Lulukwet Primary School	1,600,000			1,600,000	1,600,000	-	100%
7.1.7 Mahiga Primary School	1,300,000			1,300,000	1,300,000	-	100%
7.1.8 Mosop Primary School	1,600,000			1,600,000	1,600,000	-	100%
7.1.9 Mugumo Primary School	1,500,000			1,500,000	1,500,000	-	100%
7.1.10 Ndarugu Primary School	1,200,000			1,200,000	1,200,000	-	100%
7.1.11 Ndemu Primary School	1,000,000			1,000,000	1,000,000	-	100%
7.1.12 Ngongogeri Primary School	1,600,000			1,600,000	1,600,000	-	100%
7.1.13 Njoro Township Primary School	1,300,000			1,300,000	1,300,000	-	100%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Opening Balance (C/Bk) and AIA	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
			Previous years Outstanding Disbursements	Kshs				
	Kshs			Kshs	Kshs	Kshs	Kshs	
7.1.14 Sigor Primary School	1,600,000				1,600,000	1,600,000	-	100%
7.1.15 Tebeswet Primary School	1,600,000				1,600,000	1,600,000	-	100%
7.1.16 Tengecha Primary School	1,600,000				1,600,000	1,600,000	-	100%
7.1.17 Tarakuet Primary School	-	1,300,000			1,300,000	1,300,000	-	100%
7.1.18 Amani Primary School	-	1,500,000			1,500,000	1,500,000	-	100%
7.1.19 Cheptoroi Primary School	-	1,500,000			1,500,000	1,500,000	-	100%
7.1.20 Chorwet Primary School	-	1,500,000			1,500,000	1,500,000	-	100%
7.1.21 Kapkembu Primary School	-	1,300,000	200,000		200,000	200,000	-	100%
7.1.22 Karogoe Primary School	-	1,300,000			1,300,000	1,300,000	-	100%
7.1.23 Kikapu Primary School	-		1,300,000		1,300,000	1,300,000	-	100%
7.1.24 Koilonget Primary School	-		1,500,000		1,500,000	1,500,000	-	100%
7.1.25 Kusumek Primary School	-		1,500,000		1,500,000	1,500,000	-	100%
7.1.26 Lulukwet Primary School	-	1,500,000			1,500,000	1,500,000	-	100%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.1.27 Musegekwa Primary School	-	100,000		100,000	100,000	-	100%
7.1.28 Mutumburu Primary School	-	1,500,000		1,500,000	1,500,000	-	100%
7.1.29 Natu Primary School	-		1,300,000	1,300,000	1,300,000	-	100%
7.1.30 Nduriri Primary School	-	1,500,000		1,500,000	1,500,000	-	100%
7.1.31 Siryat Primary School	-		1,500,000	1,500,000	1,500,000	-	100%
7.1.32 Tachasis Primary School	-	200,000		200,000	200,000	-	100%
7.1.33 Tritagoi Primary School	-	750,000		750,000	750,000	-	100%
Total	23,100,000	12,650,000	7,300,000	43,050,000	43,050,000	-	100%
8.0 Secondary Schools Projects							
8.1.1 Keriko Secondary School	7,600,000			7,600,000	7,600,000	-	100%
8.1.2 Kikapu Mixed Secondary School	1,000,000			1,000,000	-	1,000,000	0%
8.1.3 Lare Vision Secondary School	2,000,000			2,000,000	2,000,000	-	100%
8.1.4 Larnudiac Mixed Secondary School	7,600,000			7,600,000	7,600,000	-	100%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
8.1.5 Mau Narok Secondary School	7,600,000			7,600,000	7,600,000	-	100%
8.1.6 Mosop Secondary School	1,600,000			1,600,000	1,600,000	-	100%
8.1.7 Njoro Day Secondary School	1,600,000			1,600,000	1,600,000	-	100%
8.1.8 Piave Secondary School	1,500,000			1,500,000	1,500,000	-	100%
8.1.9 Cheptoroi Secondary School			200,000	200,000	200,000	-	100%
8.1.10 Kenyatta Mixed Secondary School			1,300,000	1,300,000	1,300,000	-	100%
8.1.11 Kianjoya Secondary School		500,000		500,000	500,000	-	100%
8.1.12 Mwigito Excel Secondary School			1,500,000	1,500,000	1,500,000	-	100%
8.1.13 Naishi Secondary School		750,000		750,000	750,000	-	100%
8.1.14 Nessuit Secondary School			750,000	750,000	750,000	-	100%
8.1.15 Segutiet Secondary School		1,500,000		1,500,000	1,500,000	-	100%
Total	30,500,000	2,750,000	3,750,000	37,000,000	36,000,000	1,000,000	97%
9.0 Tertiary Institutions Projects							

FOUNDATION FOR THE CONSTITUENCY
 Njoro Constituency
 P.O. Box 10000
 Njoro, Kenya

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e) = c-d	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total	-		-	-	-	-	
10.0 Security Projects							
10.1.1 Njoro Critical Infrastructure Protection Unit	3,000,000			3,000,000	3,000,000	-	100%
10.1.2 Kiriri Chiefs Office	200,000			200,000	200,000	-	100%
10.1.3 Likia Police Station	3,000,000			3,000,000	3,000,000	-	100%
10.1.4 Mauche Police Station	3,000,000			3,000,000	3,000,000	-	100%
10.1.5 Mwisho Wa Lami Chiefs Office	1,500,000			1,500,000	1,500,000	-	100%
10.1.6 Ndeffo Police Station	3,000,000			3,000,000	3,000,000	-	100%
10.1.7 Njoro Chiefs Office	1,500,000			1,500,000	1,500,000	-	100%
10.1.8 Top Life Anti Stock Unit(Astu) Unit	3,000,000			3,000,000	3,000,000	-	100%
10.1.9 Njokerio Chiefs Office		400,000		400,000	400,000	-	100%
10.1.10 Tuiyotich Assistant Chiefs Office			1,200,000	1,200,000	1,200,000	-	100%
10.1.11 Constituency Innovation Hub At Njoro Chief Office			1,200,000	1,200,000	1,200,000	-	100%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/BK and AIA	Previous years Outstanding Disbursements				
12.3 Constituency Innovation Hub At Tuyoiich Assistant Chiefs Office							
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total	18,200,000	400,000	3,600,000	22,200,000	22,200,000	-	100%
11.0 Acquisition Of Assets							
11.1.1 Purchase Of Motor Vehicle	-	19,271		19,271		19,271	0%
11.1.1 Purchase Of Computers ,Printers And Other IT Equipment	-	203,000	-	203,000	203,000	-	0%
Total	-	222,271	-	222,271	203,000	19,271	100%
12.0 Other Payments							
12.1 Strategic Plan		100,000		100,000		100,000	0%
12.5 Roads		71,054		71,054		71,054	0%
12.6 Water		3,422,047		3,422,047		3,422,047	0%
Total		3,593,101	-	3,593,101	-	3,593,101	0%
13.0 Unallocated Fund							
AIA		361,000		361,000		361,000	0%

Prepared by: *[Signature]*
 Date: *[Date]*
 For: *[Name]*
 Position: *[Title]*

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total		361,000	-	361,000	-	361,000	0%
TOTALS	137,088,879	35,557,250	45,088,879	217,735,008	209,453,819	8,281,190	96%

(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)

FUND ACCOUNT MANAGER
MURUGU GATU
 P.O. BOX 24100 - 00101 /
 NAIROBI

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG-CDF-Njoro 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.

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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.

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NG-CDF 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 June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

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.

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

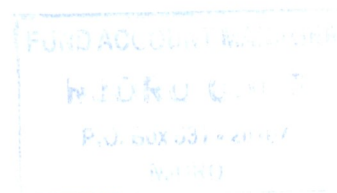
15. Related Party Transactions

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.

XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDF Board		
AIE NO B096996		15,000,000
AIE NO B104662		20,000,000
AIE NO A823705		34,367,724
AIE NO B124639		9,000,000
AIE NO B119609		8,500,000
AIE NO B132002		6,000,000
AIE NO B132296		6,000,000
AIE NO B128240		6,900,000
AIE NO B119999		12,000,000
AIE NO B140695		12,000,000
AIE NO B105052		11,600,000
AIE NO B126257		7,000,000
AIE NO B126258		13,000,000
AIE NO. B 105666	44,000,000	
AIE NO.B105900	22,000,000	
AIE NO.B128660	5,000,000	
AIE NO.B 128972	12,000,000	
AIE NO.B154169	12,000,000	
AIE NO.B161395	18,000,000	
AIE NO.B155532	24,088,879	
AIE NO.B105248	33,000,000	
AIE NOB089071	12,088,879	
TOTAL	182,177,758	161,367,724



Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

2. Proceeds From Sale of Assets

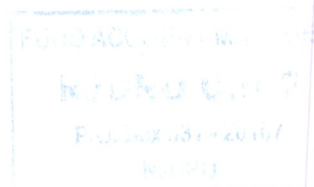
	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)		
Total	0	0

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	15,000	232,000
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	15,000	232,000

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,483,016	2,782,800
Personal allowances paid as part of salary		
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	179,550	194,796
Employer Contributions Compulsory national social security schemes	283,968	144,864
Total	2,946,534	3,122,460



Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

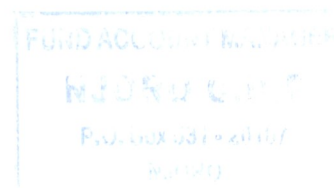
Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	0	0
Water & sewerage charges	8,400	0
Communication, supplies and services	29,000	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	1,208,800	932,600
Hospitality supplies and services	0	0
Other committee expenses	3,049,700	0
Committee allowance	1,040,000	3,909,000
Bank service commission and charges	70,000	52,233
Fuel , oil & lubricants	887,600	1,236,000
Office and general supplies and services	1,257,995	1,172,220
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	249,600	463,229
Routine maintenance – other assets	0	0
Total	7,801,095	7,765,282

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	43,050,000	44,200,000
Transfers To Secondary Schools (See Attached List)	36,000,000	24,700,000
Transfers To Tertiary Institutions (See Attached List)	0	0
Total	79,050,000	68,900,000



Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

7. Other Grants and Other transfers

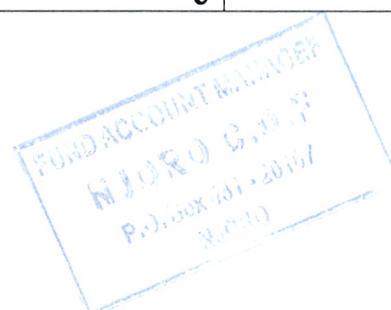
	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,993,214	9,653,030
Bursary – tertiary institutions (see attached list)	57,825,400	31,771,876
Bursary – special schools (see attached list)	459,576	422,000
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	22,200,000	300,000
Sports projects (see attached list)	4,000,000	1,373,677
Environment projects (see attached list)	2,300,000	2,700,000
Emergency projects (see attached list)	12,675,000	5,442,050
Total	119,453,190	51,662,633

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	203,000	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
Total	203,000	0

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
Total	0	0



Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

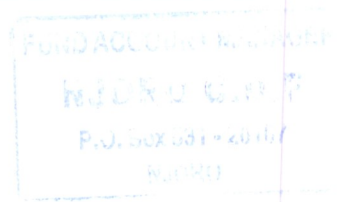
Notes to the Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. 1460277706825</i>	8,281,189	35,542,250
Total	8,281,189	35,542,250
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Wesley Kibet Ngeno	28.07.2021	100,000	100,000	
Wesley Kibet Ngeno	12.08.2021	67,000	67,000	
Wesley Kibet Ngeno	12.08.2021	344,000	344,000	
Wesley Kibet Ngeno	13.09.2021	112,500	112,500	
Wesley Kibet Ngeno	07.11.2021	315,200	315,200	
Wesley Kibet Ngeno	01.12.2021	236,000	236,000	
Wesley Kibet Ngeno	15.12.2021	52,000	52,000	
Wesley Kibet Ngeno	15.12.2021	370,000	370,000	
Wesley Kibet Ngeno	15.12.2021	370,000	370,000	
Wesley Kibet Ngeno	05.01.2022	264,000	264,000	
Wesley Kibet Ngeno	05.01.2022	264,000	264,000	
Wesley Kibet Ngeno	19.01.2022	260,000	260,000	



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Wesley Kibet Ngeno	19..01.2022	208,000	208,000	
Wesley Kibet Ngeno	17.02.2022	445,000	445,000	
Wesley Kibet Ngeno	25.02.2022	150,000	150,000	
Wesley Kibet Ngeno	01.03.2022	1,208,800	1,208,800	
Wesley Kibet Ngeno	16.04.2022	348,000	348,000	
Wesley Kibet Ngeno	16.04.2022	104,000	104,000	
Wesley Kibet Ngeno	16.05.2022	330,000	330,000	
Total		5,548,500	5,548,500	0

12A. Retention

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

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	179,550	194,796
Gratuity paid during the Year (C)	179,550	194,796
Closing Gratuity as at 30 th June D= A+B-C	0	0

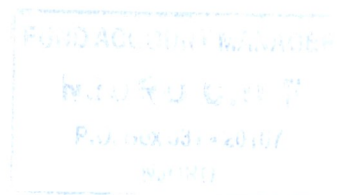


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Notes to the Financial Statement Continued

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0

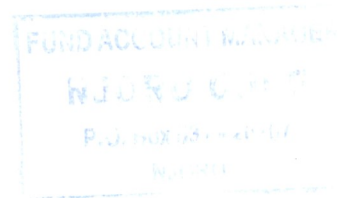


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Notes to the Financial Statement Continued

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0



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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

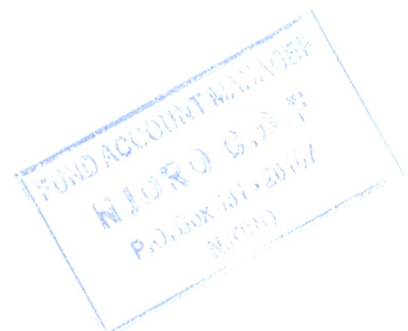
	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

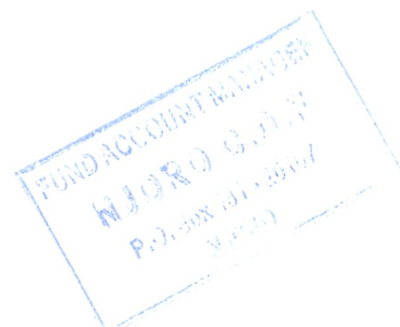
	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,400,717	1,831,919
Use of goods and services	475,910	(996,362)
Amounts due to other Government entities (see attached list)	1,000,000	26,450,000
Amounts due to other grants and other transfers (see attached list)	1,431,189	50,480,301
Acquisition of assets	19,271	19,271
Funds pending approval	361,000	346,000
Other payments	3,593,101	2,500,000
Total	8,281,189	80,631,129



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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	76,190,071	48,273,806
Total	76,190,071	48,273,806



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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
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					

FUND ACCOUNTS

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation Of Employees	Balances As Per The End The Year Being Compensation Of Employees	1,400,717	1,831,919	
Use Of Goods & Services	Being Balances On Use Of Goods And Services	475,910	(996,362)	
Amounts Due To Other Government Entities				
Tarakuwet Primary School	Construction Of 2 Classrooms	0	1,300,000	Full Funded Awaiting Implementation
Amani Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Cheptoroi Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Chorwet Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Kapkembu Primary School	Completion Of 3 Classrooms	0	200,000	Full Funded Awaiting Implementation
Karogoe Primary School	Renovation Of 6 Classrooms	0	1,300,000	Full Funded Awaiting Implementation
Kikapu Primary School	Renovation Of 6 Classrooms	0	1,300,000	Full Funded Awaiting Implementation
Koilonget Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Kusumek Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Lulukwet Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Musegekwa Primary School	Completion Of 2 Classrooms	0	100,000	Full Funded Awaiting Implementation
Mutumburu Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Natu Primary School	Renovation Of 6 Classrooms	0	1,300,000	Full Funded Awaiting Implementation

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 Njoro Constituency
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nduriri Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Shiyat Primary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Tachasis Primary School	Completion Of 2 Classrooms	0	200,000	Full Funded Awaiting Implementation
Tritagoi Primary School	Construction Of 1 Classroom	0	750,000	Full Funded Awaiting Implementation
Cheptoroi Secondary School	Completion Of 2 Classrooms	0	200,000	Full Funded Awaiting Implementation
Kenyatta Mixed Secondary School	Renovation Of 6 Classrooms	0	1,300,000	Full Funded Awaiting Implementation
Kianjoya Secondary School	Completion Of A Laboratory	0	500,000	Full Funded Awaiting Implementation
Mwigito Excel Secondary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
Naishi Secondary School	Construction Of 1 Classroom	0	750,000	Full Funded Awaiting Implementation
Nessuit Secondary School	Construction Of 1 Classroom	0	750,000	Full Funded Awaiting Implementation
Seguitiet Secondary School	Construction Of 2 Classrooms	0	1,500,000	Full Funded Awaiting Implementation
AMANI SECONDARY SCHOOL		1	0	
NJORO CONSTITUENCY ORGANIZING AND FACILITATION OF ENVIRONMENT FIELD DAY	Mobilization Of Purchase Of Environment Banners	44,718	0	
SIRONDIT PRIMARY SCHOOL	Purchase Of 5,000lts Tank	50,000	0	
NGINYE PRIMARY SCHOOL	Purchase Of 5000lts Tank	50,000	0	
Kikapu Secondary School	Construction Of Administration Block	1,000,000	0	
Sub-Total		3,021,348	27,285,557	
Amounts Due To Other Grants And Other Transfers				
Primary Schools And Secondary Emergency	To Cater For Any Unforeseen Occurrences In The	422,173	6,204,966	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Constituency During The Financial Year			
Secondary Schools Bursary	Payment Of Bursary To Needy Students In Secondary Schools	864,297	1,926,251	Full Funded To Needy Students
Tertiary Institutions Bursary	Payment Of Bursary To Needy Students In Tertiary Schools	0	33,811,264	Full Funded To Needy Students
Environment Projects	Purchase Of 10,000ltr Water Tank, Installation And Guttering In Various Schools	0	1,444,719	Full Funded Awaiting Implementation
Njokerio Chiefs Office	Construction Of A 4-Door Toilet @ Ksh 200,000 And Purchase Of Office Furniture	0	400,000	Full Funded Awaiting Implementation
Tuiyoich Assistant Chiefs Office	Construction Of A Chief's Office	0	1,200,000	Full Funded Awaiting Implementation
Roads	Balances That Remained In Previous Years	71,054	71,054	
Water	Balances That Remained In Previous Years	3,422,047	3,422,047	
Sports	To Carry Out Sports Tournament And The Winning Teams To Be Awarded With Trophies, Balls And Games Kits	0	2,000,000	
Sub-Total		<u>4,779,571</u>	<u>50,480,301</u>	
Acquisition Of Assets	Balances From Purchase Of Office Vehicle	19,271	19,271	
Totals		19,271	19,271	
Others (<i>Specify</i>)				
Constituency Innovation Hub At Njoro Chief Office	Construction Of Innovation Hub To Completion At Ksh.950,000 And Purchase Of Furniture At Ksh.250,000	0	1,200,000	
Constituency Innovation Hub At Tuiyoich Assistant Chiefs Office	Construction Of Innovation Hub To Completion At	0	1,200,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Ksh.950,000 And Purchase Of Furniture At Ksh.250,000			
Strategic Plan	Unutilized Balance For Preparation Of Strategic Plan	100,000	100,000	
Sub-Total		100,000	2,500,000	
Funds Pending Approval		361,000	346,000	
Grand Total		8,281,189	80,631,129	

FOUNDED BY
MUDITHA C. P.
 Founder & President
 2017

*Njoro Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Building and structures(office construction)	17,500,000	-	-	17,500,000
Motor Vehicle (transport equipment)	4,981,000	-	-	4,981,000
Office equipment, furniture and fittings	987,500		-	987,500
ICT Equipment, Software and Other ICT Assets	477,500	203,000	-	680,500
Other Machinery and Equipment	1,293,000	-	-	1,293,000
Heritage and cultural assets	0	-		0
Intangible assets	0	-	-	0
Total	25,239,000	203,000	-	25,442,000

FUND ACCOUNTS MANAGER
NG-CDF
P.O. BOX 1000
NAIROBI

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

No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
1	Kaiyaba Primary School	1296085120	KCB	09.05.2022	1,700,100	
2	Lulukwet Primary School	1157322441	KCB	31.05.2021	1,700,674	
3	Mosop Secondary School	1150757892	KCB	13.06.2022	1,702,402	
4	Ngongogeri Primary School	1295105896	KCB	30.03.2022	1,700,000	
5	Piave Secondary School	1169936962	KCB	29.02.2015	1,600,898	
6	Top Live Astu Station	1297292715	KCB	10.06.2022	100,000	
7	Amani Secondary School	1233339044	KCB	21.05.2018	98	97,207
8	Kusumek Primary School	1286397472	KCB	04.08.2021	1,600,975	
9	Mahiga Primary School	1293133434	KCB	23.05.2022	367,092	
10	Milimani Primary School	1150608226	KCB	10.03.2014	100,922	
11	Siryat Primary School	1293140627	KCB	31.01.2022	2,257	
12	Utalii Primary School	1161420762	KCB	05.05.2017	101,845	
13	Wendani Secondary School	1162751916	KCB	17.06.2021	1,008	
14	Davison Primary School	1230923810	KCB	16.09.2019	1,600,318	
15	Egerton Primary School	1293304913	KCB	12.02.2019	1,607	
16	Gichobo Primary School	1206675144	KCB	27.01.2022	1,516,909	
17	Keriko Primary School	1228529841	KCB	23.02.2018	1,001,374	

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
18	Mahiga Primary School	1293136816	KCB		2,599	
19	Mugumo Primary School	1292998792	KCB	07.02.2022	4,732	
20	Ndemi Primary School	1169614272	KCB	24.09.2018	1,000,416	
21	Njoro Township Primary School	1213673364	KCB	06.09.2018	1,308,929	
22	Tebeswet Primary School	1207151963	KCB	13.03.2017	1,609,155	
23	Tarakuet Primary School	1292865954	KCB	18.01.2022	1,255	
24	Cheptoroi Primary School	1157862675	KCB	28.09.2021	960	
25	Chorwet Primary School	1150732938	KCB	08.09.2021	1,288	
26	Karogoe Primary School	1159989133	KCB	17.04.2015	1,675	
27	Kikapu Primary School	1151399027	KCB	15.09.2014	562	
28	Musegekwa Primary School	1288732503	KCB	30.08.2021	120,628	
29	Mutumburu Primary School	1293708186	KCB	03.02.2022	98,975	
30	Natu Primary School	1169621686	KCB	20.04.2015	1,861,880	
31	Siryat Primary School	1293140627	KCB	31.01.2022	2,251	
32	Tachasis Primary School	1293468517	KCB	24.01.2022	120,100	
33	Keriko Secondary School	1297056833	KCB	15.06.2022	7,600,000	
34	Lare Vision Secondary School	1295845628	KCB	25.05.2022	1,998,790	
35	Larnudiac Mixed Secondary School	1297145909	KCB	22.08.2022	7,600,000	
36	Mau Narok Secondary School	1297146018	KCB	13.06.2022	7,600,000	

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
37	Njoro Day Secondary School	1101883766	KCB	28.04.2022	1,601,490	
38	Kenyatta Mixed Secondary School	1292753331	KCB	22.01.2022	129	
39	Kianjoya Secondary School	1287709273	KCB	13.07.2021	302,689	
40	Mwigito Excel Secondary School	1151614491	KCB	21.06.2021	1,825	
41	Naishi Secondary School	1228505551	KCB	02.06.2021	1,080	
42	Nessuit Secondary School	1169623573	KCB	16.04.2018	16,288	
43	Segutiet Secondary School	1285255224	KCB	22.04.2022	651,303	
44	Kiriri Chiefs Office	1233407945	KCB	23.05.2022	201,941	
45	Likia Police Station	1297600517	KCB	22.06.2022	3,000,000	
46	Mauche Police Station	1297145852	KCB	13.06.2022	3,000,000	
47	Mwisho Wa Lami Chiefs Office	1297152867	KCB	20.06.2022	1,501,500	
48	Ndefto Police Station	1297349423	KCB	10.06.2022	3,000,000	
49	Njokerio Chiefs Office	1289147175	KCB	21.07.2021	184,379	
50	Likia Primary School	1233340271	KCB	24.08.2018	13,378	
51	Mutarakwa Primary School	1159988145	KCB	20.04.2015	1,248	
52	Kiriri Primary School	1270170325	KCB	22.05.2020	253	
53	Mukungugu Primary School	1213909007	KCB	28.07.2017	203	
54	Muthiga Primary School	1169609775	KCB	20.04.2015	2,048	
55	Sigor Primary School	1296815129	KCB	16.05.2022	500	

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
56	Njoro Central Secondary School	1169867820	KCB	06.05.2015	16,726	
57	Ogiek nessuit Sec School	1149194766	KCB	24.09.2007	722	
58	Tengecha Secondary School	1293535605	KCB	09.02.2022	99,395	
59	Siryat Secondary School	1226912249	KCB	14.04.2018	47	
60	Cheptoroi Secondary School	1109597436	KCB	26.09.2019	862	
61	Bagaria Secondary School	1162947128	KCB	15.02.2019	20,121	
62	Tipis Secondary School	1178007316	KCB	03.02.2016	345	
63	Sertonok Primary School	1233349228	KCB	03.05.2018	3,775	
64	Kapkembu Primary School	1259905586	KCB	28.06.2019	200,101	
65	Kimugul Primary School	1233681427	KCB	31.05.2018	8,482	
66	Tengecha Primary School	1207080047	KCB	30.03.2017	1,600,532	
67	Davison Primary School	1230923810	KCB	16.09.2019	1,600,319	
68	Gatimu Secondary School	1152037706	KCB	06.11.2014	5,320	
69	Kapitch Secondary School	1272669882	KCB	11.03.2020	70,912	
70	Amami Secondary School	1233339044	KCB	02.06.2018	99	
71	Messipei Primary School	1160117799	KCB	15.04.2020	3,585	
72	Mwengere Primary School	1162320680	KCB	20.04.2017	9,185	1,707,781
73	Amami Pry School	1279373768	KCB	13.09.2019	100,201	448
74	Analat Pry School	1241138818	KCB	15.11.2018	11,592	11,592

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
75	Analat Sec School	1285289943	KCB	04.01.2021	1,338	1,299,395
76	Bagaria Pry School	1169664881	KCB	06.04.2020	256	101,618
77	Chesoen Pry School	1233365592	KCB	24.05.2018	428	1,500,860
78	Chesoton Pry School	1150503068	KCB	07.03.2014	100,660	1,300,061
79	Fwaat Sec School	1148978208	KCB	03.02.2014	1,894	1,521,064
80	Gichobo Pry School	1206675144	KCB	22.06.2021	1,516,910	1,500,444
81	Gichobo Secondary	1152413686	KCB	02.06.2015	52,819	2,058,598
82	Kamungei Pry School	1273777638	KCB	13.05.2020	1,116	1,368
83	Kaplelach Pry School	1160984999	KCB	17.03.2018	2,295	2,295
84	Kapitch Pry School	1162857544	KCB	31.03.2015	2,045	2,045
85	Kariaini Pry School	1207078913	KCB	30.03.2017		71,037
86	Kenana Pry School	1234381605	KCB	13.06.2018	649	1,302,070
87	Keriko Secondary School	1177800160	KCB	03.02.2016	1,567	71,567
88	Kianjoya Pry School	1177851822	KCB	02.05.2016	1,149	1,303,088
89	Kilimo Pry School	1261110579	KCB	15.07.2019	1,325	1,502,395
90	Kilo Sec School	1264746970	KCB	11.09.2019	4,603	196,879
91	Kimugul Pry School	1233681427	KCB	31.05.2018	8,483	8,482
92	Koilonget Primary	1182414966	KCB	04.03.2018	1,506,015	6,015
93	Lareaccs Office	1282084615	KCB	03.02.2021	69,527	128,817

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
94	Larrnudiac Mixed Sec School	1177741504	KCB	26.11.2020	6,919	7,297
95	Larrnudiac Pry School	1233471597	KCB	28.05.2018	5,624	1,302,230
96	Lusiru Pry School	1143028732	KCB	14.08.2015	951	1,300,732
97	Mahiga Sec School	1268241415	KCB	01.02.2020	114,360	749,904
98	Makutano Pry School	1208577379	KCB	20.05.2021	588,011	1,475,967
99	Mau Narok Assistant Chiefs Office	1282101803	KCB	13.04.2017	31,464	31,590
100	Mau Narok Pry School	1151829773	KCB	30.10.2020	222	725
101	Mau Narok Secondary	1101886226	KCB	23.12.2015	868	1,521,332
102	Mauche Pry School	1207091243	KCB	10.03.2017	1,482	1,481
103	Messpei Pry School	1160117799	KCB	15.04.2020	3,585	1,501,303
104	Milimani Pry School	1150608226	KCB	21.11.2014	10,092	1,525,855
105	Milimani Sec School	1264747306	KCB	19.12.2019	312,058	212,184
106	Mosop Pry School	1279718188	KCB	13.10.2020	1,700,570	570
107	Mugumo Sec School	1158530609	KCB	16.04.2018	1,614	1,866
108	Mutamaiyo Pry School	1207201944	KCB	14.03.2017	21	21
109	Mutarakwa Sec School	1276653581	KCB	12.10.2020	946	1,072
110	Muthiga Sec School	1169609961	KCB	04.09.2015	1,922	2,173
111	Mutirima Pry School	1233470485	KCB	18.05.2018	1,016	1,301,150
112	Mutume Pry School	1157951090	KCB	24.08.2018	1,378	105,937

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
113	Mutumburu Pry School	1279307781	KCB	05.10.2020	63	809
114	Mwigito Pry School	1207360775	KCB	02.11.2022	48	327
115	Naishi Pry School	1161908668	KCB	03.12.2015	5,458	1,305,534
116	Ndarugu Pry School	1169542182	KCB	14.07.2016	1,200,553	1,300,124
117	Ndege Pry School	1273503996	KCB	06.05.2020	396	1,500,000
118	Ndege Sec School	1169865763	KCB	27.04.2015	1,970	98,717
119	Nduriri Pry School	1159129169	KCB	14.08.2015	136,356	23,092
120	Nessuit Pry School	1208817833	KCB	12.04.2017	19,666	19,366
121	Ngano Pry School	1169615597	KCB	27.07.2015	85	1,300,415
122	Nguriga Pry School	1150744189	KCB	27.07.2016	31,946	300,458
123	Ngwataniro Primary School	1234112469	KCB	03.08.2018	2,614	2,614
124	Ngwataniro Sec School	1150724072	KCB	27.02.2019	3,826	3,826
125	Njoro Central Pry School	1152032119	KCB	27.09.2019	2,683	499,703
126	Njoro Deb Pry School	1229058281	KCB	25.04.2018	762	1,300,770
127	Njoro Girls Sec School	1172821372	KCB	03.07.2016	355	1,003,565
128	Njoro Township Pry	1213673364	KCB	27.09.2018	1,308,930	9,308
129	Njuguni Pry School	1144615178	KCB	03.02.2016	2,846	106,420
130	Ogiok Pry School	1273789318	KCB	16.05.2020	102,073	202,325
131	Plave Pry School	1202674496	KCB	30.03.2017	8,212	1,700,058

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No.	PMC	Bank	Account Number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
132	Segutiet Pry School	1243373792	KCB	04.12.2018	2,503	1,500,955
133	Sigaon Pry School	1169620957	KCB	18.04.2018	1,355	1,355
134	Sirendet Pry School	1162696877	KCB	19.10.2021	383	1,302,413
135	Sirendet Secondary School	1177792532	KCB	08.01.2016	561	299,287
136	Subuku Pry School	1152350803	KCB	27.07.2015	1,878	1,878
137	Subuku Secondary	1286849578	KCB	21.06.2021	2,329	1,049,869
138	Sururu Primary School	1150801689	KCB	11.05.2015	143,429	1,517,085
139	Tagitech Pry School	1169851983	KCB	14.03.2017	204,177	204,177
140	Taita Primary School	1233482424	KCB	21.12.2015	1,489	1,489
141	Tarakuwet Sec School	1233562673	KCB	29.05.2019	2,378	98,038
142	Tengecha Secondary	1261291247	KCB	24.07.2019	868	200,624
143	Teret Pry School	1147337020	KCB	01.02.2017	230	1,499,880
144	Teret Sec School	1205532595	KCB	03.03.2017	4,568	1,503,180
145	Tritagoi Pry School	1273604741	KCB	08.05.2020	872,648	166,598
146	Wendani Secondary school	1162751916	KCB	27.08.2015	101,008	1,511,034
147	Njoro cipu		SIDIAN BANK	25.04.2022	3,000,000	0
	Totals				76,190,071	48,273,806

FUND ACCOUNT STATEMENT

NJORO CIPU

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NJOROCDF/2020/2021	Unsupported cash and cash equivalent in statement of financial assets.	The error on was resolved where by the under cast was well elaborated and the adjustment amended.	Resolved	
NJOROCDF/2020/2021	Unsupported AIES, where the statement of receipts and payment reflected ksh 161,367,724 where ksh 81,367,724 was not supported by way of breakdown on projects.	The AIE breakdown was resolved where by the breakdown on projects on the AIES was done. That is B119999, B096996, A82375, and B104662.	Resolved	
NJOROCDF/2020/2021	Incomplete summary of fixed assets where by the summary statement of fixed assets reflected assets amounting to ksh 25,239,000 where by assets amounting to ksh 17,500,000 on building was not recorded in the asset register.	The matter was resolved by the immediate adjustment on asset register. And proper adjustment on the financial statements.	Resolved	
NJOROCDF/2020/2021	Lack of approved staff establishment and scheme of service.	The matter was resolved by implementation of a well approved staff and service scheme whereby staffs where allocated duties as per their job description.	Resolved	

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JAMES GITONGA NGUNKU
 Fund Account Manager.