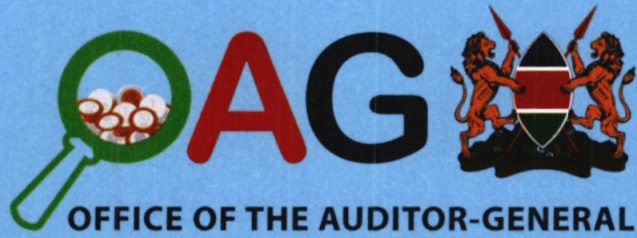


REPUBLIC OF KENYA



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REPORT

NATIONAL ASSEMBLY
PAPERS L.A'D

DATE: 24 AUG 2023 DAY: *Pturu*

OF *Hon Kimani Ichungwata, MP*
BY: *The Leader of the Majority Party*

CLERK AT THE TABLE: *Anne Subuto*

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – ROYSAMBU CONSTITUENCY**

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



ROYSAMBU 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)

Leave it blank

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

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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;

Roysambu Constituency

National Government Constituencies Development Fund (NG-CDF)

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Roysambu 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

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

No	Designation	Name
1.	A.I.E holder	Mary Wanyika
2.	Sub-County Accountant	Prisca Jepchumba
3.	Chairman NG-CDFC	David Mwangi
4.	Member NG-CDFC	Jamila Wangui

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Roysambu 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) Roysambu Constituency NG-CDF Headquarters

P.O. Box 65086-00618- RUARAKA

Along Ngumba Road, at Githurai Location Chiefs Office

Off Thika Super Highway

NAIROBI, KENYA

(f) Roysambu Constituency NG-CDF Contacts

Telephone: (+254)722-436-368

E-mail: cdfroysambu@ngcdf.go.ke

Website: www.roysambu.go.ke

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

(g) Roysambu Constituency NG-CDF Bankers

0710261637282

Equity Bank

Githurai Branch

P.O Box 15801

NAIROBI, 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

I. NG-CDF CHAIRMAN'S REPORT



David Mwangi, Chairman, Roysambu NG-CDF

Roysambu constituents have continuously participated effectively in cascading the objectives of the big 4 agenda as envisaged in the National Development Plan. They are aware of their rights and the power bestowed on them by the Constitution of Kenya (2010) in relation to implementation of all the development programmes within the constituency. The Constitution of Kenya gives the right to participate in public forums in order to air their opinions as well as grievances through public participation. They too get an opportunity to give feedback in relation to the already implemented programmes by the government through different agencies. The utilization of the NG-CDF fund has always been carried out with fairness, transparency, openness and accountability.

Financial year budget

In the financial year 2021/2022 the NG-CDF Roysambu Constituency received **Kshs. 194, 511, 905** being 2021-2022 FY allocation of **Kshs. 137,088,879.31** and **Kshs. 57,423,026** of previous different financial years. The management too had at their disposal an amount of **Kshs. 40,334, 524** which consisted of the opening balance for the FY 2021-2022. In total, Roysambu NG-CDF had **Kshs. 234,846,429** at disposal out of which, **Kshs. 204,008,686** was utilized translating to 87% budget utilization. Out of total received, 87% was utilized through implementation of tangible/ physical projects targeted within the financial year as well as issuance of bursaries to needy students. The remaining 13% consisted of 5% (Emergency), 5% (Projects) and 3% (Savings). The un utilized emergency fund for the previous financial years was envisioned to considering other projects after the close of the financial year. The management was advised therefore to resubmit the emergency kitty as well as the savings for consideration on other needy projects. The 4% comprised of un-implemented projects as at 30th June 2022 due to reasons that were beyond the control of the management.

Among the implemented projects include: Githurai Secondary School (Classrooms and ablution block), Garden Estate Primary School, Kiwanja Secondary School (Classrooms and ablution block) and Roysambu NG-CDF Office Block. The activities range from renovations of existing structures, construction of new structures as well as furnishing the offices.

The NG-CDF block is already hosting other key sub-county heads of departments which has made it easier to the public in service delivery.

The continuous improvement of infrastructure in our education institutions clearly shows the commitment of Roysambu NG-CDF towards achieving 100% transition rate. This gives an equal opportunity to all the school age-going children hence increasing the literacy levels in the constituency

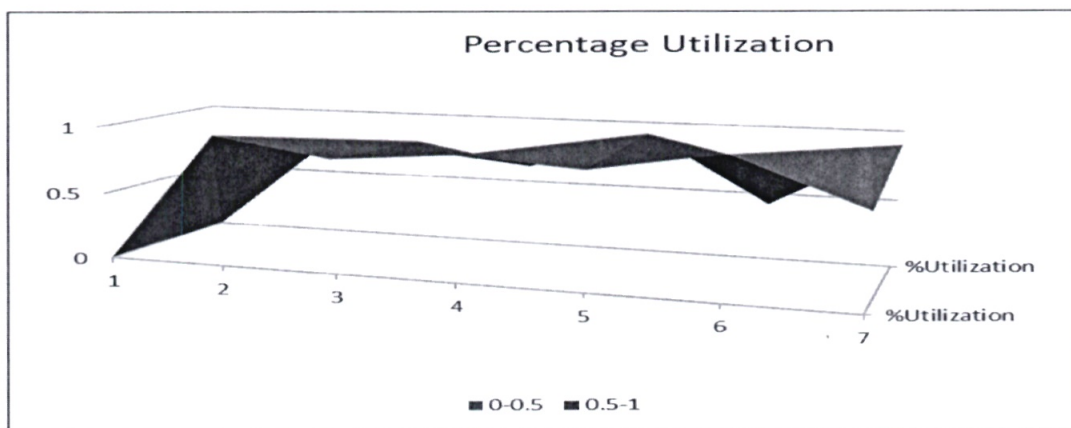
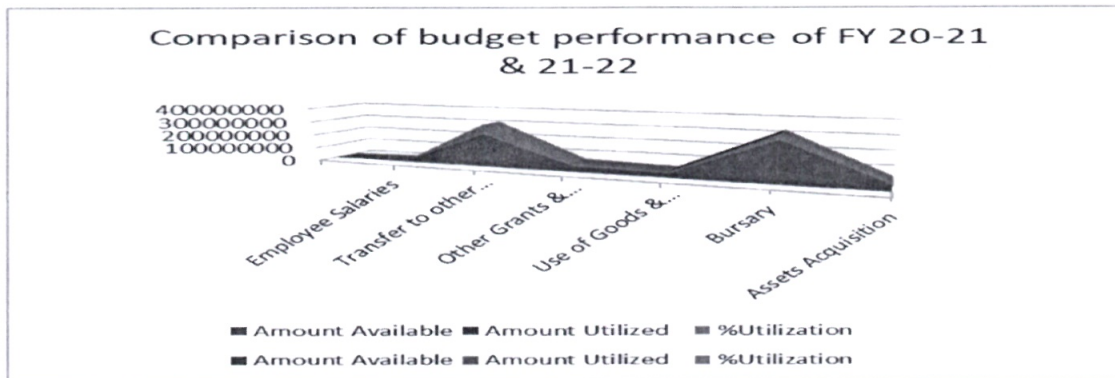
Roysambu Constituency

National Government Constituencies Development Fund (NG-CDF)

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

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR BASED ON SECTORS

Sector	Amount Available	Amount Utilized	%Utilization	Amount Available	Amount Utilized	%Utilization
	2021-2022			2020-2021		
Employee Salaries	4,618,584	4,495,662	97.3%	3,333,949	2,197,947	66%
Transfer to other Govt Units	83,004,480	69,678,412	84%	90,552,345	70,524,461	78%
Other Grants & Transfers	20,364,609	9,683,320	47.5%	25,706,311	15,935,442	62%
Use of Goods & Services	12,205,405	10,415,662	85.3%	11,928,463	10,895,591	91.3%
Bursary	99,457,916	99,453,684	99.9%	92,805,737	38,592,530	42%
Assets Acquisition	15,108,431	10,282,115	68%	18,826,262	17,000,000	90.3%



The management was able to absorb a higher percentage of funds in comparison with last year performance posting better results hence the public getting value of money.

KEY ACHIEVEMENTS

The greatest achievement during the year under review was construction of Roysambu NG-CDF block that is hosting other sub-county departmental heads hence bringing services closer to the public. For instance, Registration of persons, Youths, Social Services and Gender, Constituency Aids Control Council, Early Childhood Education as well as Parliamentary Service Commission offices.

The spacious environment with the modern block has also improved service delivery within the constituency as well conducive working environment for the staff thus increased motivation.

Security of government building as well the accountable documents is also enhanced as the building is located with a police post and has too been secured through installation of security gadgets.

The management has equally been able to make savings in relation to office rent which was taking almost 13% of the administration expenses.

The NG-CDF has also managed to start a fourth new secondary school (Zimmerman Secondary School) with basic infrastructure hence creating more opportunities to school age-going children who sometimes miss places and end in societal ills that destabilise the security of the surrounding environment.

Out of fourteen primary schools, 90% have been fully renovated with 30% having at least 2NO. New classrooms to reduce congestion in the existing classrooms.

In terms of bursaries, 99.9% of the allocation was disbursed to approximately 15,000 beneficiaries. This resulted to increased retention rates of the school going children within the year hence posting improved performance index among the beneficiaries.

In terms of, youth empowerment, the NG-CDF managed host a constituency tournament for all the teams with the theme of promoting peace before, during and after elections. This was successfully accomplished in partnership with the security teams.

Roysambu Constituency

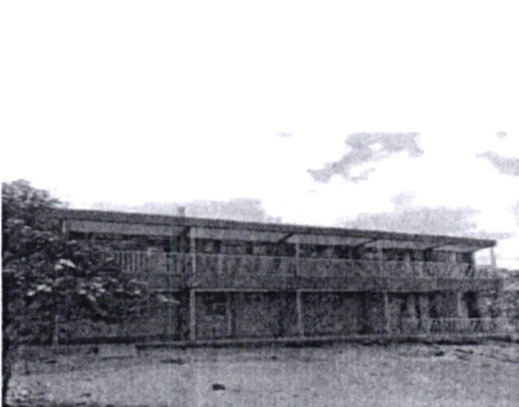
National Government Constituencies Development Fund (NG-CDF)

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

PHOTOS OF SUCCESSFULLY IMPLEMENTED PROJECTS DURING THE YEAR

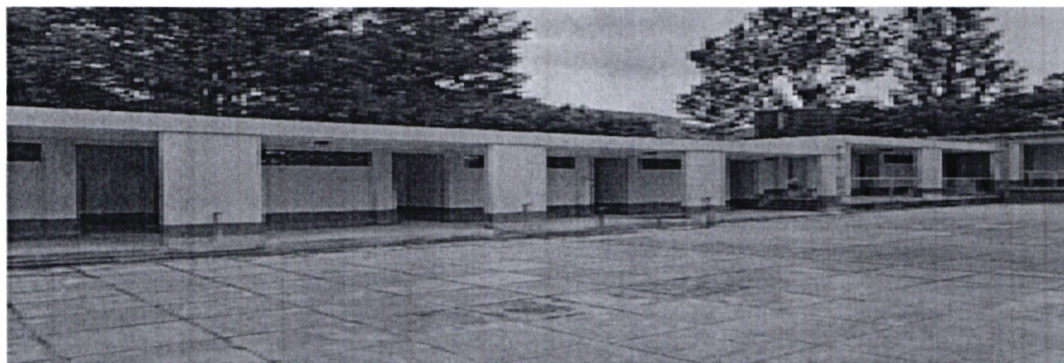


Githurai Secondary School three storey tuition and ablution Block



Kiwanja Secondary School: Completed 3No. Classrooms and store and ongoing 3-storey ablution block

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



Garden Estate Primary School: Renovation of an ablution Block



Githurai Primary School Resource Centre



Roysambu NG-CDF Offices Headquarters

Roysambu Constituency

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

EMERGING ISSUES


1. Increasing appetite for knowledge hence high demand for support on education bursaries
2. Government and non-government organizations interest in partnering with the fund due to its successful stories
3. Need to support talents through sporting activities though the talents may not be sport related.

IMPLEMENTATION CHALLENGES

1. Limited space for expansion
2. Technical challenges due to inadequate technical labour force
3. Low level of literacy among the key project actors.

RECOMMENDED WAY FORWARD.

1. Continuous engagement with other key partners to strengthen the fund as we strive to make it more meaningful to the public
2. Improvement on the scheme of service for employees that would attract the technical expertise who can be engaged on terms and conditions that would boost the fund performance. The fund has prequalified consultancy firms in preparation of bill of quantities as well as supervision of the projects hence fast tracking the implementation timelines as well as utilize the funds within the timelines hence get value for money.
3. The management has invested heavily on storey building to ensure the limited space is well utilized to cover the needs of the community.
4. Incorporate and recognize other talents during sporting activities to ensure inclusivity in nurturing.


.....JEMIMAH MUSA

CHAIRMAN NG-CDF COMMITTEE

II. Statement of Performance against Predetermined Objectives for FY 2021/22

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 Roysambu Constituency 2018-2022 plan are to:

- a) Improve infrastructure on the education sector in Roysambu Constituency
- b) Improve retention and transition rate of pupils from primary to secondary schools and from Secondary to tertiary institutions.
- c) Improve and raise the standards of security and safety in Roysambu Constituency.
- d) Improve the conservation of water within the constituency
- e) Promote Sports and PWD related activities

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 21/22, we increased number of classrooms, laboratories from 54 to 58 in the Githurai Secondary School
Security	To ensure all the Roysambu Constituents have a right to security in their places of living.	Secured Kamuthi Police Post through installation of a gate to avoid anyone accessing the	Construction of a gate to secure the security installations.	The gate secures the security installation hence accessing it from one point thus secure human resource and

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

		facility from any direction.		firearm from destruction.
Disaster Management	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2021/2022, Roysambu NG-CDF responded to three (3No.) cases. The management was able to secure Kamuthi Police Post as well as improve on sanitation in Roysambu Primary School. Learning environment in Muthaiga Primary School was greatly improved through renovation of 6NO. Classrooms.

III. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Roysambu 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

Roysambu NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters and especially on water harvesting through gutters.

3. Employee welfare

We invest in providing the best working environment for our employees. Roysambu 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. Roysambu constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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-

Roysambu 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.

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



Fund Account Manager

ROYSAMBU NG-CDF

IV. 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-Roysambu 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-Roysambu 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- Roysambu 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.

Roysambu Constituency

National Government Constituencies Development Fund (NG-CDF)

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

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

Approval of the financial statements

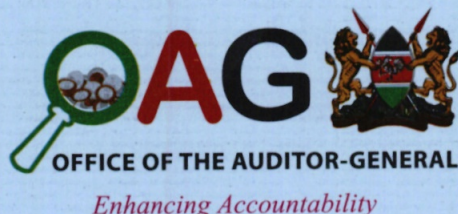
The NG-CDF Roysambu Constituency financial statements were approved and signed by the Accounting Officer on **17th May, 2023**.


Name: **JEMIMAH MUGA**
Chairman – NG-CDF Committee


Name: **Rispey N. LOIS**
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Roysambu Constituency set out on pages 1 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2022, statement

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

of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 the National Government Constituencies Development Fund - Roysambu 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. Other Grants and Transfers

The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers amount of Kshs.109,137,004. Included in this amount is bursary and social security programmes (NHIF) expenditure totalling to Kshs.99,819,684 incurred in the year under review. This amount represents 51% of the total transfers from NG-CDF Board, which is 16% above the allowable limit of 35%, contrary to Section 48 of the National Government Constituencies Development Fund Act, 2015 which provide that the funding of social security programmes, education bursary schemes, shall be considered as development projects for the purposes of the Act, provided that such projects shall not be allocated more than thirty-five per centum of the total funds allocated for the Constituency in any financial year.

In addition, analysis of the total bursary of Kshs.99,443,684, comprising of Kshs.65,193,120 to secondary schools, Kshs.33,520,564 to tertiary institutions and Kshs.740,000 to special schools revealed that; out of bursary totalling to Kshs.65,193,120 to secondary schools, only an analysis of Kshs.29,920,000 in respect of 5984 students was provided, whereby 983 students who received bursary totalling to Kshs.4,915,000 had no registration or admission numbers. Similarly, out of Kshs.33,510,564 bursary to tertiary institutions, only analysis totalling to Kshs.13,100,000 issued to 1310 students was provided whereby 455 students who received bursary totalling to Kshs.4,550,000 did not have registration or admission numbers. Therefore, bursary totalling to Kshs.65,683,684 remained unaccounted for and the amount of Kshs.9,465,000 to students without admission numbers could not be justified.

In the circumstances, the validity, accuracy and completeness of the other grants and transfers amounting to Kshs.75,148,684 could not be confirmed and Management was in breach of the law.

2. Non-Clearance of Unpresented Cheques

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.32,355,439 as disclosed in Note 10A to the financial statements. The bank

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

reconciliation statement revealed payments in cash book not recorded in bank statement (unpresented cheques) totalling to Kshs.30,547,728 which date back to 18 March, 2021, which included stale cheques totalling to Kshs.2,211,117. However, Management did not provide evidence on when the stale cheques were written back into the cash book.

In the circumstances, the accuracy and completeness of the cash and bank balance of Kshs.32,355,439 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 - Roysambu Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis totalling Kshs.234,846,427 and Kshs.204,008,685 respectively, resulting to an under-expenditure of Kshs.30,837,742 (or 13%) of the budget.

The under-expenditure may have impacted negatively on service delivery to the people of Roysambu Constituency.

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. Lack of Diversity of the People of Kenya in Employment

The staff members employed by the Fund from one dominant ethnic community constituted 88% of total staff contrary to provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no

public establishment shall have more than one third of its staff from the same ethnic community.

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

2. Transfer to Other Government Entities

The statement of receipts and payments and Note 6 to the financial statements reflect transfers to other Government units totalling to Kshs.69,678,412. Included in this amount is transfers to primary and secondary schools totalling to Kshs.19,867,276 and Kshs.49,811,136 respectively. Audit inspection carried out on the projects on 8 March, 2023 revealed that construction of classrooms at Kiwanja Secondary School was complete but had not been labelled contrary to Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016 which states that one of the functions of the Constituency Development Committee shall be to ensure projects are labelled in accordance with the guidelines issued by the Board.

Similarly, it was observed that the classrooms and ablution blocks on the first and second floors at Kiwanja and Githurai Secondary Schools did not have ramps for ease of movement of people living with disabilities contrary to Section 22(1) and (2) of the Persons with Disability Act, No. 14 of 2003 which states that a proprietor of a public building shall adapt it to suit persons with disabilities in such manner as may be specified by the Council.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

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

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

18 July, 2023


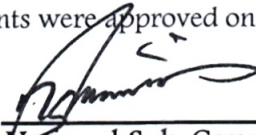

Roysambu Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NG-CDF Board	1	194,511,905	157,728,022
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	106,000
Total Receipts		194,511,905	157,834,022
Payments			
Compensation Of Employees	4	4,495,493	2,179,947
Use Of Goods and Services	5	10,415,662	10,895,591
Transfers To Other Government Units	6	69,678,412	70,524,461
Other Grants and Transfers	7	109,137,004	54,527,952
Acquisition Of Assets	8	10,282,115	17,000,000
Other Payments	9	-	-
Total Payments		204,008,686	155,127,951
Surplus/(Deficit)		<u>(9,496,783)</u>	<u>2,706,071</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 17th May, 2023 and signed by:


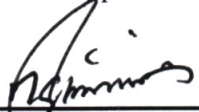

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: <i>Risper N. Lois</i>	Name: <i>Anthony Mwangi</i> ICPAK M/No: <i>15171</i>	Name: <i>JEMIMAH MUGA</i>

VII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	32,355,439	40,334,524
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		32,355,439	40,334,524
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		32,355,439	40,334,524
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		=	=
Net Financial Assets		<u>32,355,439</u>	<u>40,334,524</u>
Represented By			
Fund Balance /Balance Brought Forward	13	40,334,524	28,002,021
Prior Year Adjustments	14	1,517,699	9,626,434
Surplus/Deficit for The Year		(9,496,783)	2,706,071
Net Financial Position		<u>32,355,439</u>	<u>40,334,524</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 17th May, 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: <i>Risper N. Lois</i>	Name: <i>Andrew Mwangi</i> ICPAK M/No: <i>13171</i>	Name: <i>JEMIMAH MUGA</i>

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

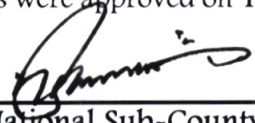
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NG-CDF Board	1	194,511,905	157,728,022
Other Receipts	3	-	106,000
Total Receipts		194,511,905	157,834,022
Payments			
Compensation Of Employees	4	4,495,493	2,179,947
Use Of Goods and Services	5	10,415,662	10,895,591
Transfers To Other Government Units	6	69,678,412	70,524,461
Other Grants and Transfers	7	109,137,004	54,527,952
Other Payments	9	-	-
Total Payments		193,716,571	138,127,951
Total Receipts Less Total Payments		795,332	19,706,071
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	1,517,699	9,626,434
Net Cash Flow from Operating Activities		2,313,031	29,332,505
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(10,282,115)	(17,000,000)
Net Cash Flows from Investing Activities		(10,282,115)	(17,000,000)
Net Increase In Cash And Cash Equivalent		(7,979,084)	(12,332,505)
Cash & Cash Equivalent at start of the year	10	40,334,524	28,002,021
Cash & Cash Equivalent at end of the year		<u>32,355,439</u>	<u>40,334,524</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 17th May, 2023 and signed by:


Fund Account Manager

Name: *Risper N. Loise*


National Sub-County
Accountant
Anthony Mway
ICPAK M/No:
13171


Chairman NG-CDF
Committee
Name: *JEMIMAH
MUGA*

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NG-CDF Board	137,088,879	40,334,524	57,423,024	234,846,427	234,846,427	0	0.0%
Proceeds From Sale of Assets				0		-	
Other Receipts				0			
Totals	137,088,879	40,334,524	57,423,024	234,846,427	234,846,427	0	0.0%
Payments							
Compensation Of Employees	3,357,732	1,260,852	0	4,618,584	4,495,493	123,091	97.3%
Use Of Goods and Services	8,980,267	3,225,138	0	12,205,405	10,415,662	1,789,744	85.3%
Transfers To Other Government Units	62,986,491	8,686,955	11,100,000	83,004,480	69,678,412	13,326,068	83.9%
Other Grants and Transfers	56,933,984	23,796,552	39,091,989	119,822,525	109,137,004	10,685,521	91.1%
Acquisition Of Assets	4,830,404	3,278,027	7,000,000	15,108,431	10,282,115	4,826,316	68.1%
Other Payments	0	0	0	0	0	0	
Funds Pending Approval			231,034				
A-I-A		87,000		87,000	0	87,000	
Totals	137,088,879	40,334,524	57,423,023	234,846,427	204,008,686	30,837,740	86.9%

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

Explanatory Notes.

(a) The management did not collect any A-I-A during the year under review. They chose not to charge anything since most of the procured projects were being downloaded online at their own cost.

(b) (i) In use of goods and services, the underutilization of 14.7% resulted from non-payment of office supplies on time. Despite the fact that the contract had been signed within the FY, the contracted supplier had not delivered all the items as per the LPO. The payment was thus pushed further until the supplier complied.

(ii) On transfer to other Government units, the 16.1% underutilization was caused by the fact that some funds were received few days before close of the FY. It was not possible for the management to plan and have the funds utilized on time. It was however pushed to the next FY for fast track and further implementation.

(iii) 13.1% underutilization on the total available funds was as a result of savings made within the year and the unutilized emergency fund. This will be resubmitted for consideration to other needy projects.

(c) The difference between the original budget and the final budget was as a result of the cashbook opening balances and the funds that were due from the NG-CDF Board for the previous financial years due to resubmissions and reallocations

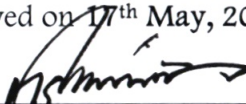
The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined have agreed with the amounts reported in the Statement of Receipts and Payments.

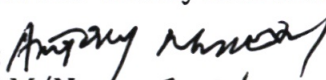
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	30,837,740
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	30,837,740
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	1,517,699
Cash and Cash Equivalents at the end of the FY 2021/2022	32,355,439

The Constituency financial statements were approved on 17th May, 2023 and signed by:


Fund Account Manager

Name:  *Walter N. Loiss*


National Sub-County Accountant

Name: 
ICPAK M/No: 15171


Chairman NG-CDF Committee

Name:  *JEMIMAH MUGA*

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,357,732	1,260,852		4,618,584	4,495,493	123,091
1.2 Committee allowances	1,248,000	107,000		1,355,000	1,351,785	3,215
1.3 Use of goods and services	3,619,601	1,883,554		5,503,155	4,070,592	1,432,563
	8,225,333	3,251,406		11,476,739	9,917,870	1,558,869
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	283,869		1,483,869	1,474,640	9,229
2.2 Committee allowances	884,000	430,931		1,314,931	980,200	334,731
2.3 Use of goods and services	2,028,666	519,784		2,548,450	2,538,444	10,006
	4,112,666	1,234,584		5,347,250	4,993,284	353,966
3.0 Emergency	7,192,207	9,304,034		16,496,241	6,438,950	10,057,291
3.1 Primary Schools					6,239,795	
3.2 Security projects					199,155	

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Secondary Schools	27,000,000	7,811,352	17,188,879	52,000,231	65,193,120	0
4.2 Special Schools					740,000	0
4.3 Tertiary Institutions	20,000,000	5,544,575	21,903,110	47,447,685	33,520,564	(4,232)
4.4 Social Security		1,000,000		1,000,000	366,000	634,000
Sub-Total	47,000,000	14,355,927	39,091,989	100,447,916	99,819,684	628,232
5.0 Sports	2,741,778			2,741,778	2,741,778	-
6.0 Primary Schools Projects (List all the Projects)						
6.1 Garden Estate Primary School	4,500,000			4,500,000	3,094,770	1,405,230
6.2 Kahawa Primary School	5,829,692			5,829,692		5,829,692
6.3 GSU Primary School	1,808,400			1,808,400	1,808,400	-
6.4 Muthaiga Primary School		415,000		415,000		415,000
6.5 Kamiti Primary School		3,909,507		3,909,507	3,909,507	-
6.6 Githurai Primary School		3,762,448		3,792,448	3,762,448	-
6.7 GSU Primary School			802,723	802,723		802,723
6.8 GSU Primary School			500,000	500,000		500,000
6.9 Githurai Primary School			561,117	561,117	561,117	-
6.0 Roysambu Primary School			6,500,000	6,500,000	6,500,000	-
6.1 Kiwanja Primary School			231,034	231,034	231,034	-
Sub-Total	12,138,092		8,594,874	28,819,921	19,867,276	8,952,645

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		8,086,955				
7.0 Secondary Schools Projects (List all the Projects)						
7.1 Githurai Secondary School (Classes)	7,600,000			7,600,000	7,577,810	22,190
7.2 Githurai Secondary School (Ablution)	7,600,000			7,600,000	7,572,421	27,579
7.3 Githurai Secondary School (School Bus)	9,277,000			9,277,000	9,277,000	-
7.4 Kiwanja Secondary School (Ablution)	7,600,000			7,600,000	7,385,834	214,266
7.5 Kiwanja Secondary School (Classes)	7,694,399			7,694,399	5,985,011	1,709,388
7.6 Kiwanja Secondary School (School Bus)	9,277,000			9,277,000	9,277,000	-
7.7 Zimmerman Secondary School (Lockers & Chairs)	1,800,000			1,800,000		1,800,000
7.8 Garden Estate Secondary School (Ablution)		600,000		600,000		600,000
7.9 Kiwanja Secondary School (Ablution)			2,736,160	2,736,160	2,736,160	
Sub-Total	50,848,399	600,000	2,736,160	54,184,559	49,811,136	4,373,423
8.0 Security Projects						
8.1 Githurai Chiefs/AP Camp		136,592		136,592	136,592	

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.0 Acquisition of assets						
9.1 Motor Vehicles (including motorbikes)						
9.2 Construction of NG-CDF office	1,330,404	3,269,127	7,000,000	11,599,531	7,232,049	4,367,482
9.3 Purchase of furniture and equipment	3,500,000	8,900		3,508,900	3,050,066	458,834
	4,830,404	3,278,027	7,000,000	15,108,431	10,282,115	4,826,316
10.0 Others						
Funds pending approval**						
A-I-A		87,000		87,000		87,000
Total	137,088,879	40,334,524	57,423,023	234,846,427	204,008,686	30,837,740

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

XI. Significant Accounting Policies

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NG-CDF- Roysambu Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of 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 20- for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDF Board		
AIE NO. B 104865		53,292,659
AIE NO. B 124655		9,000,000
AIE NO. B 119629		10,000,000
AIE NO B 128019		13,000,000
AIE NO. B 124795		3,863,408
AIE NO. B 128261		6,900,000
AIE NO. B 132022		7,000,000
AIE NO. B 105154		7,671,955
AIE NO B 126045		13,000,000
AIE NO. B 126277		6,000,000
AIE NO. B 132316		6,000,000
AIE NO. B 105072		10,000,000
AIE NO. B 140716		12,000,000
AIE NO. B105270	33,000,000	
AIE NO. B140819	1,903,111	
AIE NO. B105551	44,000,000	
AIE NO. B105917	22,000,000	
AIE NO. B128684	5,000,000	
AIE NO. B154190	15,000,000	
AIE NO. B128995	14,000,000	
AIE NO. B154414	18,000,000	
AIE NO. B154472	13,259,187	
AIE NO. A888965	4,331,034	
AIE NO. B089084	11,188,879	
AIE NO. A895054	500,000	
AIE NO. A895079	6,500,000	
AIE NO. A888536	5,829,692	
TOTAL	194,511,905	157,728,022

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	106,000
Hire of plant/equipment/facilities	-	-
PMC Balances as at 30 th June of the FY		88,360,577
Other Receipts Not Classified Elsewhere	-	-
Total	-	88,466,577

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,627,932	1,682,240
Personal allowances paid as part of salary		
House Allowance	400,500	259,000
Transport Allowance	266,250	-
Leave allowance	182,066	135,707
Gratuity to contractual employees	896,745	
Employer Contributions Compulsory national social security schemes	36,800	44,400
Employer Contributions Compulsory national hospital insurance fund	85,200	58,600
Total	4,495,493	2,179,947

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	77,888	763,168
Communication, supplies and services	354,394	462,330
Domestic travel and subsistence	931,730	536,060
Printing, advertising and information supplies & services	-	5,650
Rentals of produced assets	-	-
Training expenses	1,107,933	1,028,000
Hospitality supplies and services	879,922	1,361,000
Other committee expenses	2,084,800	1,677,700
Committee allowance	3,008,200	1,150,700
Insurance costs	-	-
Specialized materials and services	-	142,600
Office and general supplies and services	1,372,540	2,267,392
Other operating expenses (Office Rent & Bank Charges)	520,360	1,485,991
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	77,895	15,000
Total	10,415,662	10,895,591

Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	19,867,276	28,322,388
Transfers To Secondary Schools (See Attached List)	49,811,136	42,202,073
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	69,678,412	70,524,461

7. Other Grants and Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	65,193,120	23,300,800
Bursary – tertiary institutions (see attached list)	33,520,564	15,291,730
Bursary – special schools (see attached list)	740,000	-
Mock & CAT (see attached list)	-	-
Social Security Programmes (NHIF)	366,000	-
Security projects (see attached list)	136,592	3,516,670
Sports projects (see attached list)	2,741,778	5,718,137
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,438,950	6,700,615
Total	109,137,004	54,527,952

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	7,232,049	17,000,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	3,050,066	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	10,282,115	17,000,000

Notes to the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	32,355,439	40,334,524
<i>Equity Bank, Account NO. 0710261637282</i>	-	-
Total	32,355,439	40,334,524
10 B: Cash in Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	Kshs	Kshs
Gratuity as at 1 st July (A)	289,296	289,296
Gratuity held during the year (B)	808,540	597,830
Gratuity paid during the Year (C)	887,126	-
Closing Gratuity as at 30 th June D= A+B-C	210,710	896,745

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	40,334,524	28,002,021
Cash in hand	-	-
Imprest	-	-
Total	40,334,524	28,002,021

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	40,334,524	1,517,699	41,852,223
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	40,334,524	1,517,699	41,852,223

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)		-
Imprest issued during the year (B)	4,943,646	4,155,806
Imprest surrendered during the Year (C)	4,943,646	4,155,806
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

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

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	1,035,077	1,700,000
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	1,035,077	1,700,000

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (<i>Gratuity</i>)	210,710	597,830
Total	210,710	597,830

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	142,841	1,154,002
Use of goods and services	1,886,572	1,032,872
Amounts due to other Government entities (see attached list)	13,326,068	20,027,884
Amounts due to other grants and other transfers (see attached list)	12,173,643	63,933,816
Acquisition of assets	4,826,315	1,826,262
Others (Specify)		50,280
A-I-A	-	106,000
Total	32,355,439	88,131,116

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	62,765,887	88,360,577
Total	62,765,887	88,360,577

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	B	c	d=a-c	
Construction of buildings					
1. Construction of Roysambu NG-CDF Office	25,488,802	December,2020	21,600,000	3,888,802	Project is complete and in use. Preparation of the final account by relevant stakeholders is underway
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Thomas Matundura	Clerk of Works	1 st July 2021	141,140	To be paid once funds are available in FY 2022-2023
2. Bianca Mwaniki	Account Assistant	1 st May 2018	70,570	To be paid upon expiry of the contract period
Sub-Total			211,710	
Grand Total			211,710	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Employees' Salaries	142,841	1,154,002	
Use of goods & services	Purchase of fuel, repairs & maintenance, printing and stationery	1,886,572	1,032,872	
Sub-Total		2,029,413	2,186,874	
Amounts due to other Government entities				
Garden Estate Secondary School	Construction of an ablution block	600,000	600,000	
Githurai Secondary School	Construction of 4NO. Classes	27,579		
Githurai Secondary School	Construction of an ablution block	22,190		
Kiwanja Secondary School	Construction of an ablution block	214,266	4,100,000	
Kiwanja Secondary School	Construction of 3No. Classes & store	1,709,388		
Zimmerman Secondary School	Supply of 300.NO lockers & Chairs	1,800,000		
Kahawa Primary School	Renovations of 16NO. classrooms		9,895	
Kahawa Primary School	Construction of an ablution block	5,829,692		
Muthaiga Primary School	Renovation of 6NO. Classrooms	415,000	415,000	
GSU Primary School	Supply of Desks	500,000	500,000	
GSU Primary School	Supply of Desks	802,723		
Garden Estate Primary School	Renovation of an ablution block	1,405,230		
Kamiti Primary School	Renovation of 6NO. Classrooms		3,909,507	
Roysambu Primary School	Construction of 4NO. Classrooms		6,500,000	
Githurai Primary School	Completion of a Resource Centre		3,762,448	
Kiwanja Primary School	Construction of an Ablution Block		231,034	
Sub-Total		13,326,068	20,027,884	
Amounts due to other grants and other transfers				
Bursary to Secondary Schools	Bursary to needy and bright students	800,000	28,576,642	
Bursary to Tertiary Schools	Bursary to needy students	612,830	24,636,565	
Social Security (NHIF)	Payment of NHIF to needy cases	634,000	1,000,000	

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	within the constituency			
Constituency Sports	Organize constituency tournament		114,457	
Environment Activities	Planting of trees in public institutions		4,184	
Emergency	To cater for unforeseen occurrences within the constituency	10,126,813	9,410,034	
Githurai Chiefs/AP Camp	the stagnant water all-round the building to allow accessibility on the delivery of services		136,592	
Highmasts (4NO.)			55,342	
		12,173,643	63,933,816	
Acquisition of assets				
Roysambu NG-CDF Office	Construction of NG-CDF office	4,367,481	1,826,262	
Roysambu NG-CDF Office	Supply of office furniture and equipment for office use	458,834		
Sub-Total		4,826,315	1,826,262	
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval	Completion of an ablution block		231,034	
A-I-A	Sale of tender documents		106,000	
Sub-Total			367,034	
Grand Total		32,355,439	88,131,116	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	17,000,000	7,232,050		24,232,050
Transport equipment				
Office equipment, furniture and fittings	3,691,100	1,898,385		5,589,485
ICT Equipment, Software and Other ICT Assets		1,551,681		1,151,681
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	20,691,100	10,282,116		30,973,216

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kiwanja Secondary School	Equity Bank	710263683343	11,943,529	1,956,089
Muthaiga Primary School	Equity Bank	710169615309	49,467	233,022
Kahawa Primary School	Equity Bank	710169615207	-	9,620
Mahiga Primary School	Equity Bank	710169615263	28,965	790,705
Githurai Primary School	Equity Bank	710170691229	1,725,060	967,307
Kahawa Garrison Secondary School	Equity Bank	1130279078716	806	806
Kamiti Secondary School	Equity Bank	710169615286	1,396,880	1,396,880
Githurai Secondary School	Equity Bank	710279261865	14,963,875	15,526,764
Roysambu SP & Website	Equity Bank	710265125322	300	147,420
Githurai Chiefs /AP Camp	Equity Bank	710164999549	540	128,660
Roysambu Const. Environment	Equity Bank	710265125462	1,189	2,720,954
Roysambu Const. Sports	Equity Bank	710265125134	5,489,563	5,498,563
Zimmerman Secondary School (Classes)	Equity Bank	710281042304	10,007,029	17,452,073
Zimmerman Secondary School (Ablution Block)	Equity Bank	710281042292	4,744,590	4,800,000
Zimmerman Secondary School (Modern Lab)	Equity Bank	710281042280	7,853,519	11,500,000
Njathaini Primary School	Cooperative Bank of Kenya	1134284238500	927,892	2,901,963
Garden Estate Primary School	Cooperative Bank of Kenya	1141576865400	391,428	21,383
Garden Estate Secondary School	Cooperative Bank of Kenya	1134575250401	1,054,188	6,304,476
Roysambu Primary School	Cooperative Bank of Kenya	1141283658600	66,539	-
Thome AP Police Post	Cooperative Bank of Kenya	1134575510900	-	19
Kiwanja Primary School	Family Bank	44000007040	2,186,910	12,483,356

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kamiti Primary School	Family Bank	44000007785	91,448	3,130
Githurai 44 Police Post	Family Bank	044000015042	158,233	3,514,270
Kenyatta University Primary School	National Bank of Kenya	1022205462900	3,117	3,117
TOTAL			62,765,887	88,360,577

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: <i>(Resolved / Not Resolved)</i>	Timeframe : <i>(Put a date when you expect the issue to be resolved)</i>



Fund Account Manager
ROYSAMBU NG-CDF