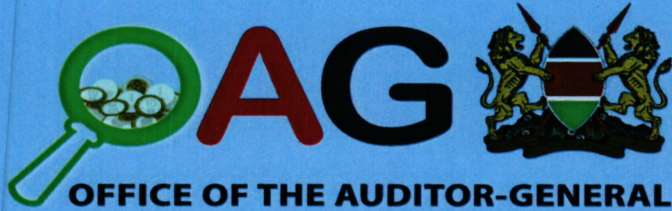


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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THE NATIONAL ASSEMBLY	
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DATE: 09 AUG 2023	DAY: WED
TABLED BY: Hon Owen Baya, MP Deputy Leader, majority	
CLERK AT THE TABLE: Miriam Mudo	

**THE AUDITOR-GENERAL**

**ON**

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

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



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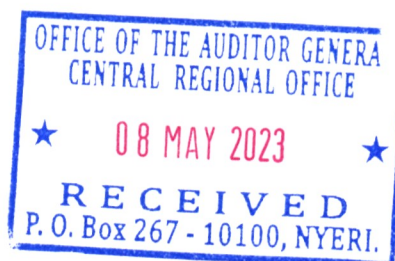
**KINANGOP CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

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**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 KINANGOP Constituency NGCDF day-to-day management is under the following key organs:

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

#### **(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	<b>Caroline Kariuki</b>
2.	Sub-County Accountant	<b>Samuel Githae Ndiangui</b>
3.	Chairman NGCDFC	<b>George Karanja</b>
4.	Member NGCDFC	<b>Martha Nyokabi</b>

#### **(d) Fiduciary Oversight Arrangements**

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

#### **(e) Kinangop Constituency NGCDF Headquarters**

P.O. Box 430-20318  
North Kinangop  
Nyandarua Sub-County  
Engineer, Kenya

#### **(f) Kinangop Constituency NGCDF Contacts**

Telephone: (254) 722532682  
E-mail: kinangopcdf@ngcdf.go.ke  
Website: www.ngcdf.go.ke

**(g) Kinangop Constituency NGCDF Bankers**

Equity Bank (Naivasha Branch)  
A/C No 0200295239050  
P.O Box 653  
Naivasha

**(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



Dear Stakeholders,

On behalf of the Kinangop NGCDFC, I am pleased to present the Annual report and financial statement for the year ended 30<sup>th</sup> June 2022.

KINANGOP-NG-CDFC has ensured that most projects that were initiated this year have been completed or the intended phase is completed.

Key Achievements:

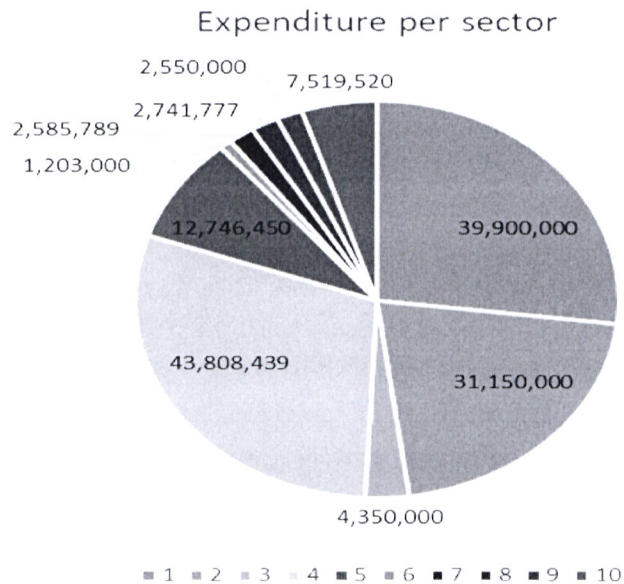
- a) All projects have been carried out to standard with consultation with the relevant government ministries
- b) Whereas Bursary applications are so many they ended up being over and above what we could afford, we have however carried out the process as objectively as possible and have been able to reach out to the deserving cases.
- c) Various schools have benefited from Construction of new classrooms. Baraka Primary is our newest baby where we have constructed the school from scratch and it now has over 300 students.
- d) Kinangop NG CDFC is in the process of building a Kenya medical training college (KMTC) Kinangop campus. So far 6 classrooms, toilet block, Field levelling, Fencing and gate have been complete and we are hoping to start even as we continue to develop.



- e) During the FY Kinangop utilized Ksh 161,298,842 in different Sectors as illustrated by the pie chart below.

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

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- f) Besides the regular Bursaries, we have been able to support 250 students with full scholarship an initiative that has seen bright and destitute students continue with their education uninterrupted. Out of this students we have over 40 who will be joining different universities.
- g) We have supplied 14 schools located in areas without tap water with 10,000 litres water tanks to facilitate water harvesting which will go a long way in fighting Covid 19.

  
 .....  
 Name **GEORGE K. MWANIKI**  
**CHAIRMAN NGCDF 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 NGCDF-KINANGOP Constituency's 2018-2022 plan are to:

- a) Improved Education standards.
- b) Enhanced security and safety within the Constituency.
- c) Improve and sustain safe and clean environment.
- d) Enhanced development of sporting activities within the constituency.
- e) Enhance Youth socio- Economic Development.

#### Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improved Education standards.	Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers.	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	The projects on education Funded in Financial year 2021/2022 are at implementation stage.
Security	Enhanced security and safety within the Constituency.	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel.	Number of usable security sector physical infrastructure renovated and/ or built and equipped in the constituency.	The projects on education Funded in Financial year 2021/2022 are at implementation stage.

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

Environment	Improve and sustain safe and clean environment.	Improved and sustained environmental conservation.	Number of water tanks delivered to schools increased.	17 tanks were delivered to 14 schools.
Sports	Enhanced development of sporting activities within the constituency.	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing.	Kinangop Soccer tournament.	Tournament undertaken.

#### **IV. Environmental and Sustainability Reporting**

We are committed to;

- Comply with all environmental regulations.
- Prevent pollution whenever possible.
- Train our staff on our environmental program and empower them to contribute and participate.
- Communicate environmental aims and objectives to employees and external stakeholders
- Recycle, re-use and reduce.
- Conserve energy, water and natural resources.
- To monitor and record our environmental impact on a regular basis and compare our performance with our policies, objectives and targets.
- Liaise with the local community in environmental activities
- Participate in discussions about environmental issues
- Agree to commit to environmental principles and continual improvement at the highest level

KINANGOP NG-CDF has been in the forefront to conserve the environment. Environmental conservation aims at promoting sustainable and equitable resource exploitation and utilization for posterity and prosperity. There is high correlation between poverty and environment degradation. Through poverty eradication programs we have been able to educate the constituents utilise the available natural resources.

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

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

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

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

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

## **2. Environmental performance**

- During FY 2021/2022 Kinangop NG CDF allocated Ksh 2,550,000 to purchase 17 water tanks of 10,000 litre capacity which were distributed in 14 schools. This was aimed at encouraging water harvesting which helps with conserving the environment.
- Kinangop NG-CDF sponsored sport tournament bringing the community together and sensitized them on environmental conservation matters.

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kinangop 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-**

Kinangop NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

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

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

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

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

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

**Public Awareness**

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

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

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


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

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

### **Approval of the financial statements**

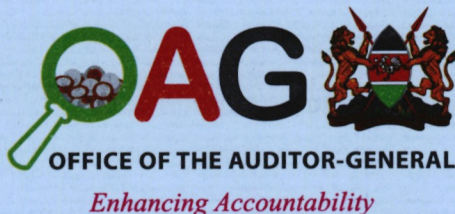
The NGCDF- Kinangop Constituency financial statements were approved and signed by the Accounting Officer on 4/15/2023 2023.

  
.....  
**Name: George Karanja**  
**Chairman – NGCDF Committee**

  
.....  
**Name: Caroline Kariuki**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KINANGOP 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 - Kanangop Constituency set out on pages 1 to 59, which 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 the summary statement

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

In my opinion, except for the effects of the matter 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 - Kinangop 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee Bank Balances**

Note 17.4 to the financial statements reflects Project Management Committee (PMC) bank account balances of Kshs.37,802,270 as detailed in Annex 5 to the financial statements. However, the PMC bank accounts' cash books and bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of PMC bank account balances of Kshs.37,802,270 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 - Kinangop 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 a final expenditure budget of Kshs.196,017,853 against the actual expenditure of Kshs.161,298,842 giving rise to an underperformance of Kshs.34,719,011 or 18%.

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

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Excess Staff and Lack of Ethnic Diversity**

Review of the personnel records and staff establishment revealed that the Fund had a total of ten (10) employees as at 30 June, 2022, all of whom were from the dominant ethnic community. This is contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008 which states that, no public establishment shall have more than one third of its staff from the same ethnic community. In addition, the Fund had a total of ten (10) employees which exceeded the recommended number by five (5) or 50% of the recommended staff establishment. This is contrary to National Government Constituencies Development Fund Board Circular Ref. No. CDF Board/ Circular/Vol 166 dated 24 June, 2013 that directed the Funds not to employ more than five (5) employees in the constituency offices.

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

### **2. Stalled Matundura Police Post Project**

The statement of receipts and payments reflects other grants and transfers of Kshs.73,154,975 as disclosed in Note 7 to the financial statements. The amount includes Kshs.1,500,000 transferred to Matundura Police Post PMC account on 31 May, 2022 for construction of four offices (walling, roofing, internal and external finishes) to completion. However, it was established that the money had not been utilized as at the time of audit in March, 2023.

In the circumstances, the value for money on the transfer of Kshs.1,500,000 to the Matundura Police Post PMC Account could not be confirmed.

### **3. Deteriorating Dining Hall at Ragia Secondary School**

The statement of receipts and payments reflects transfer to other government units of Kshs.75,400,000 and as disclosed in Note 6 to the financial statements. The amount includes Kshs.2,000,000 transferred for construction of a dining hall at Ragia Secondary School. However, audit inspection in the month of March, 2023 established that construction stalled at lintel level and the dining hall had no roof, suffered impact of continued rains, winds and sunshine making its walling and foundation to flake and fall away.

The transfer for incomplete project and non-completion of the project is contrary to the provisions of Section 162(3) of Public Procurement and Asset Disposal Act, 2015 which

requires an accounting officer of a procuring entity to ensure that assets that are procured by a public entity shall not be allowed to suffer deterioration from any preventable cause, and Section 25(1) the National Government Constituencies Development Fund Act, 2015 which requires that any funding be for a complete project or a defined phase of a project and may include the acquisition of land and buildings.

In the circumstances, the value for money on the transfer of Kshs.2,000,000 for construction of a dining hall could not be confirmed. In addition, 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of an Information Technology (IT) Service Continuity and Disaster Recovery Plan**

Review of IT processes and preparedness in case of any unforeseen challenges established that the Fund did not have a data recovery strategy plan and hence chances of data recovery in case of a calamity or disaster may not be possible. Further, there was no existing offsite back up storage facility. In addition, the Fund lacked an existing IT officer and IT strategic committee to steer the Fund forward on the IT system.

In the circumstances, the effectiveness of the IT resource service continuity and disaster recovery could not be confirmed.

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 control 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 control 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 policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion.
- My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 June, 2023

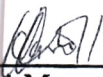
*Kinangop Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	170,088,879	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	235,000	506,000
<b>Total Receipts</b>		<b>170,323,879</b>	<b>161,873,724</b>
<b>Payments</b>			
Compensation Of Employees	4	5,298,088	3,343,198
Use Of Goods and Services	5	7,368,059	8,611,105
Transfers To Other Government Units	6	75,400,000	87,710,000
Other Grants and Transfers	7	73,154,975	50,678,430
Acquisition Of Assets	8	77,720	-
Other Payments	9	-	-
<b>Total Payments</b>		<b>161,298,842</b>	<b>150,342,733</b>
<b>Surplus/ (Deficit)</b>		<b>9,025,037</b>	<b>11,530,991</b>

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

The Constituency financial statements were approved on 4/5/2023 and signed by:

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

  
\_\_\_\_\_  
National/Sub-County  
Accountant

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

Name: Caroline Kariuki

Name: Samuel .G. Ndiangui  
ICPAK M/No: 14495

Name: George Karanja


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

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

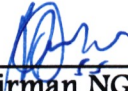
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	22,465,132	13,440,095
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>22,465,132</b>	<b>13,440,095</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>22,465,132</b>	<b>13,440,095</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>22,465,132</b>	<b>13,440,095</b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	13,440,095	1,909,103
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		9,025,037	11,530,991
<b>Net Financial Position</b>		<b>22,465,132</b>	<b>13,440,094</b>

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

The Constituency financial statements were approved on 4/5/2023 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Caroline Kariuki

Name: Samuel G. Ndiangu  
ICPAK M/No: 14495

Name: George Karanja

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

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

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	235,000	506,000
<b>Total Receipts</b>		<b>170,323,879</b>	<b>161,873,724</b>
<b>Payments</b>			
Compensation Of Employees	4	5,298,088	3,343,198
Use Of Goods and Services	5	7,368,059	8,611,105
Transfers To Other Government Units	6	75,400,000	87,710,000
Other Grants and Transfers	7	73,154,975	50,678,430
Other Payments	9	-	-
<b>Total Payments</b>		<b>161,298,842</b>	<b>150,342,733</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:		-	-
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>9,102,757</b>	<b>11,530,991</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(77,720)	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		<b>9,025,037</b>	<b>11,530,991</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>13,440,094</b>	<b>1,909,103</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>		<b>22,465,132</b>	<b>13,440,094</b>

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

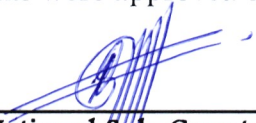
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

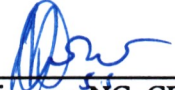
The Constituency financial statements were approved on 4/5/ 2023 and signed by:

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

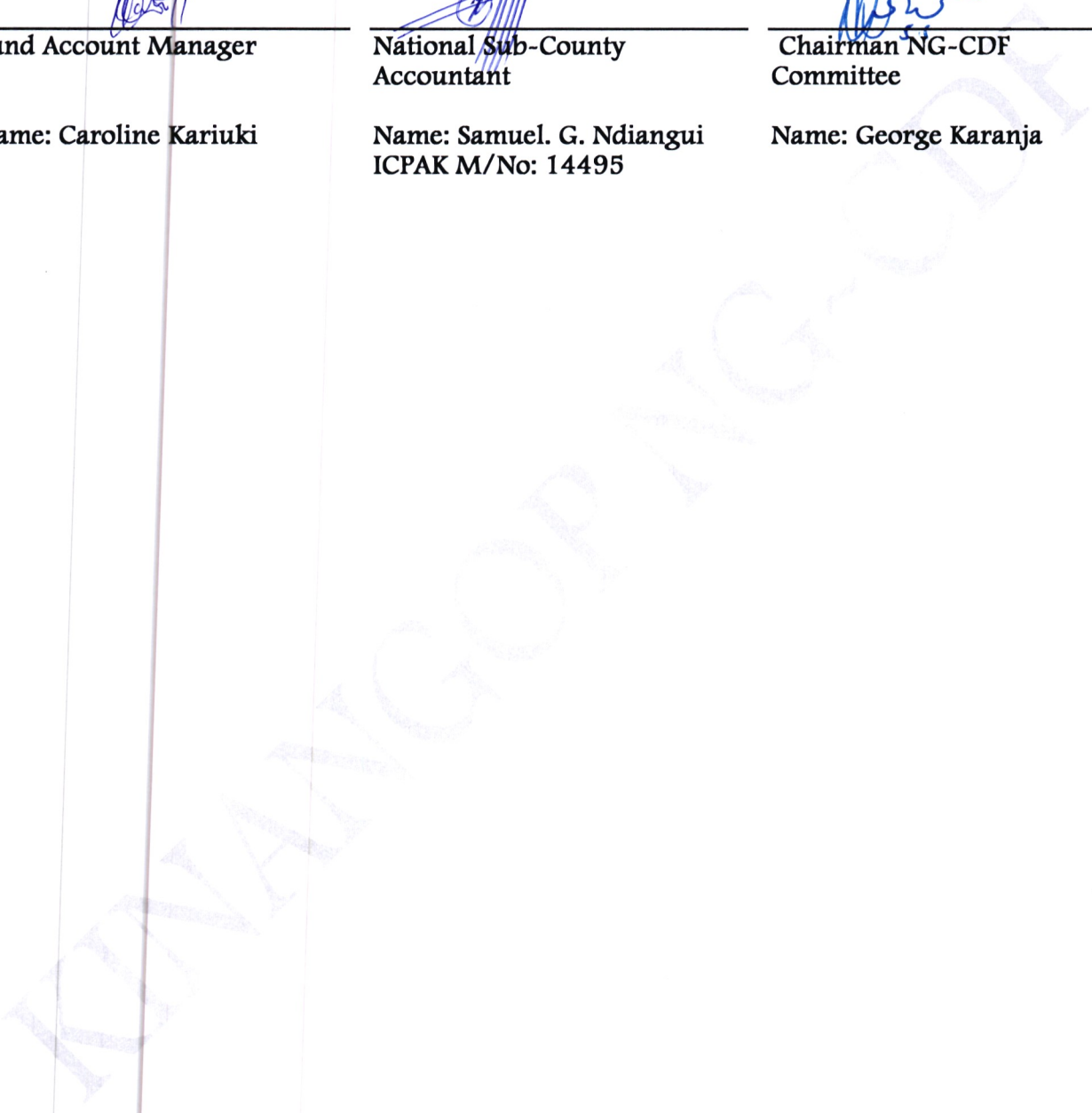
**Name: Caroline Kariuki**

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

**Name: Samuel. G. Ndiangui**  
**ICPAK M/No: 14495**

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

**Name: George Karanja**



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

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

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	b	Kshs				
	2021/2022		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
<b>Receipts</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>		<b>Kshs</b>	
Transfers From NGCDF Board	137,088,879		13,440,095	45,253,879	195,782,853	183,528,974	12,253,879	94%
Proceeds From Sale of Assets					0		-	0%
Other Receipts			235,000		235,000	235,000	-	100%
<b>Totals</b>	<b>137,088,879</b>		<b>13,675,095</b>	<b>45,253,879</b>	<b>196,017,853</b>	<b>183,763,974</b>	<b>12,253,879</b>	<b>94%</b>
<b>Payments</b>								
Compensation Of Employees	5,130,000		174,800		5,304,800	5,298,088	6,712	100%
Use Of Goods and Services	7,207,999		242,617		7,450,616	7,445,779	4,837	100%
Transfers To Other Government Units	59,700,000		10,500,000	17,900,000	88,100,000	75,400,000	12,700,000	86%
Other Grants and Transfers	65,050,880		2,522,678	27,353,879	94,927,437	73,154,975	21,772,462	77%
Funds Pending Approval**	0		235,000		235,000	-	235,000	0%
<b>Totals</b>	<b>137,088,879</b>		<b>13,675,095</b>	<b>45,253,879</b>	<b>196,017,853</b>	<b>161,298,842</b>	<b>34,719,011</b>	<b>82%</b>

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

*(a) During the FY Kinangop constituency collected AIA of Ksh 235,000 and included in the previous FY 2020/2021 balance is an AIA of Ksh 506,000*

*(b) The underutilization was because of delay in disbursement of bursary funds*

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

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	34,719,011
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	12,253,879
	22,465,132
Add Accounts payable	00
Less Accounts Receivable	00
Add/Less Prior Year Adjustments	00
Cash and Cash Equivalents at the end of the FY 2021/2022	<b>22,465,132</b>

The Constituency financial statements were approved on 4/5/ 2023 and signed by:

  
**Fund Account Manager**

**Name: Caroline Kariuki**

  
**National Sub-County Accountant**

**Name: Samuel. G .Ndiangu  
ICPAK M/No: 14495**

  
**Chairman NG-CDF Committee**

**Name: George Karanja**

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

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	5,000,000		172,000	5,172,000	5,170,888	1,112
1.2 committee expenses	1,095,333		221,668	1,317,001	1,317,001	-
1.3 Use of goods and services	2,000,000			2,000,000	2,000,000	-
1.4 Nssf	50,000		2,000	52,000	48,000	4,000
1.5 Nhif	80,000		800	80,800	79,200	1,600
<b>Total</b>	<b>8,225,333</b>	-	<b>396,468</b>	<b>8,621,801</b>	<b>8,615,089</b>	<b>6,712</b>
<b>2.0 MONITORING AND EVALUATION</b>						
2.1 CDFC/PMC Capacity Building	1,700,000		15,800	1,715,800	1,715,400	400
2.2 Committee Expenses	800,000		5,149	805,149	800,999	4,150
2.3 Goods and Services	1,612,666			1,612,666	1,612,379	288
<b>Total</b>		-	<b>20,949</b>			

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>3.0 EMERGENCY</b>	4,112,666			4,133,615	4,128,778	4,838
3.0 Emergency	7,192,207	436,496		7,628,703	7,519,520	109,183
<b>Total</b>	<b>7,192,207</b>	<b>436,496</b>	-	<b>7,628,703</b>	<b>7,519,520</b>	<b>109,183</b>
<b>4.0 BURSARY</b>						
4.1 Bursary Secondary Schools	32,981,107	8,997,599	2,677,514	44,656,220	43,808,439	847,781
4.2 Bursary Tertiary Schools	15,000,000	2,000,000	853,668	17,853,668	12,746,450	5,107,218
4.3 Bursary special schools		1,000,000	1,951,200	2,951,200	1,203,000	1,748,200
<b>Total</b>	<b>47,981,107</b>	<b>11,997,599</b>	<b>5,482,382</b>	<b>65,461,088</b>	<b>57,757,889</b>	<b>7,703,199</b>
<b>5.0 SPORTS PROJECTS</b>						
5.1 Sports	2,741,777			2,741,777	2,741,777	-
<b>Total</b>	<b>2,741,777</b>		-	<b>2,741,777</b>	<b>2,741,777</b>	-
<b>6.0 ENVIRONMENT PROJECTS</b>						
6.1 Munyaka Primary School	150,000			150,000	150,000	-
6.2 Kenton Secondary						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	300,000			300,000	300,000	-
6.3 Kamunyaka Secondary School	150,000			150,000	150,000	-
6.4 Kamunyaka Primary School	150,000			150,000	150,000	-
6.5 Mbirithi Secondary School	300,000			300,000	300,000	-
6.6 Kiahuhu Primary School	150,000			150,000	150,000	-
6.7 Kitiri Primary School	150,000			150,000	150,000	-
6.8 Mutiini Primary School	150,000			150,000	150,000	-
6.9 Mutiini Secondary School	150,000			150,000	150,000	-
6.10 St Michael Faru Secondary School	150,000			150,000	150,000	-
6.11 Thindi high star Secondary School	150,000			150,000	150,000	-
6.12 Mogumoini Primary School	150,000			150,000	150,000	-
6.13 Ndothua Secondary School	150,000			150,000	150,000	-
6.14 KMTC Kinangop campus	300,000			300,000	300,000	-
<b>Total</b>			-			

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2,550,000			2,550,000	2,550,000	
<b>7.0 PRIMARY SCHOOLS PROJECTS</b>						
7.1 Kiahuhu Primary School	800,000			800,000	800,000	-
7.2 Kariahu Primary School	1,000,000			1,000,000	1,000,000	-
7.3 Kariahu Primary School	600,000			600,000	600,000	-
7.4 Mutamaiyu Primary School	800,000			800,000	800,000	-
7.5 Karoroha Primary School	600,000			600,000	600,000	-
7.6 Githunguri Primary School	1,000,000			1,000,000	1,000,000	1,000,000
7.7 Muniyaka primary school	1,000,000			1,000,000	1,000,000	-
7.8 Kamunyaka Primary School	700,000			700,000	700,000	-
7.9 Kamunyaka Primary School	300,000			300,000	300,000	-
7.10 Kahuru Primary School	1,000,000			1,000,000	1,000,000	-
7.11 Kanyugi Primary School	1,000,000			1,000,000	1,000,000	-
7.12 Kirathimo Primary						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	1,000,000			1,000,000		1,000,000
7.13 Matundura Primary School	300,000			300,000	300,000	-
7.14 Muthomi Primary School	600,000			600,000	-	600,000
7.15 Nandarasi Primary School	1,100,000			1,100,000	1,100,000	-
7.16 Muhuti Primary School	1,000,000			1,000,000	1,000,000	-
7.17 Kiambariki Primary School	1,000,000			1,000,000	1,000,000	-
7.18 Ndunyu Njeru Primary School	800,000			800,000	800,000	-
7.19 Kitiri Primary School	100,000			100,000	100,000	-
7.20 Kitiri Primary School	600,000			600,000	600,000	-
7.21 Mwihoti Primary School	600,000			600,000	600,000	-
7.22 Mogumoini Primary School	300,000			300,000	300,000	-
7.23 Kihumbu Primary School	600,000			600,000	600,000	-
7.24 Kihumbu Primary School	400,000			400,000	400,000	-
7.25 Gacharage Primary						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	1,100,000			1,100,000		1,100,000
7.26 Hianyu Primary School	1,000,000			1,000,000		1,000,000
7.27 Chania Primary School	1,000,000			1,000,000		1,000,000
7.28 Mucibau Primary School	1,000,000			1,000,000		1,000,000
7.29 Koinange Primary School	1,000,000			1,000,000	1,000,000	-
7.30 Ndothua Primary School	1,000,000			1,000,000	1,000,000	-
7.31 Kahuho Primary School Githabai	1,000,000			1,000,000		1,000,000
7.32 Kiyo Primary School	1,000,000			1,000,000	1,000,000	-
7.33 Bongo Primary School	1,500,000			1,500,000	1,500,000	-
7.34 Cheese Primary School	1,000,000			1,000,000	1,000,000	-
7.35 Yaang'a Primary School	1,000,000			1,000,000	1,000,000	-
7.36 Mutonyora Primary School	1,000,000			1,000,000		1,000,000
7.37 Githinji Primary School	1,000,000			1,000,000	1,000,000	-
7.38 Baraka Primary						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	1,000,000			1,000,000	1,000,000	-
7.39 Mutiini Primary School	300,000			300,000	300,000	-
7.40 Mbirithi Primary School	300,000			300,000	300,000	-
7.41 Mutonyora primary school			1,000,000	1,000,000	1,000,000	-
7.42 St Christopher Primary School			1,000,000	1,000,000		1,000,000
7.43 Mukiri Primary School			1,000,000	1,000,000	1,000,000	-
7.44 Bara Inya Primary School			1,000,000	1,000,000	1,000,000	-
7.45 Njoguini Primary School			500,000	500,000	500,000	-
7.46 Kihunguru Primary School			1,000,000	1,000,000	1,000,000	-
7.47 Amani Primary School			900,000	900,000	900,000	-
7.48 Njabini Primary School			1,100,000	1,100,000	1,100,000	-
7.49 Kioneki Primary School			1,000,000	1,000,000	1,000,000	-
7.50 Kimathi Primary School			600,000	600,000	600,000	-
7.51 Kahuho Primary						

**Kinangop Constituency  
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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			
School Githabai			2,000,000	2,000,000	1,000,000	1,000,000
7.52 Kaugi Primary School			1,000,000	1,000,000	1,000,000	-
7.53 Kamirangi Primary school			1,100,000	1,100,000	1,100,000	-
7.54 Gitite Primary School			1,000,000	1,000,000	1,000,000	-
7.55 Kiambariki Primary School			600,000	600,000	600,000	-
7.56 Gathara Primary School			1,000,000	1,000,000	1,000,000	-
7.57 Nyandarua School for the deaf Primary School			600,000	600,000		600,000
7.58 Mwioko Primary School			1,000,000	1,000,000	1,000,000	-
7.59 Githunguri Primary School			600,000	600,000	600,000	-
7.60 Mutini Primary School			600,000	600,000	600,000	-
7.61 Mbirithi Primary School			600,000	600,000		600,000
7.62 Mugumoini Primary School			600,000	600,000		600,000
7.63 Tulaga Primary School			300,000	300,000		300,000

*Kinangop Constituency  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.64 Kanyugi Primary School			1,000,000	1,000,000		1,000,000
7.65 Ndaracaini Primary School			200,000	200,000	200,000	-
7.66 Muthomi Primary School			600,000	600,000		600,000
7.67 Primary school revision books			4,080	4,080		4,080
<b>Total</b>	<b>32,400,000</b>	<b>-</b>	<b>21,904,080</b>	<b>54,304,080</b>	<b>39,900,000</b>	<b>14,404,080</b>
<b>8.0 SECONDARY SCHOOL PROJECTS</b>						-
8.1 Kariahu Secondary School	900,000			900,000	900,000	-
8.2 Munyaka Secondary School	1,000,000			1,000,000	1,000,000	-
8.3 Mutiini Secondary School	2,000,000			2,000,000	2,000,000	-
8.4 Rugongo Secondary School	1,200,000			1,200,000	1,200,000	-
8.5 Kamunyaka Secondary School	1,500,000			1,500,000	1,500,000	-
8.6 St Mary's Secondary School	1,000,000			1,000,000		1,000,000
8.7 Mbirithi Secondary School	2,000,000			2,000,000	2,000,000	-

**Kinangop Constituency  
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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			
8.8 Kiambariki Secondary School	1,000,000			1,000,000	1,000,000	-
8.9 Aberdare mixed Secondary School	1,000,000			1,000,000	1,000,000	-
8.10 Mwihoti senior Secondary School	1,000,000			1,000,000	1,000,000	-
8.11 Mwihoti senior Secondary School	500,000			500,000	500,000	-
8.12 Mkungi boys Secondary School	1,000,000			1,000,000	1,000,000	-
8.13 Kihumbu Secondary School	1,000,000			1,000,000	1,000,000	-
8.14 Kirarwa Secondary School	1,000,000			1,000,000	1,000,000	-
8.15 Njabini mixed Secondary School	1,000,000			1,000,000	1,000,000	-
8.16 Koinange Secondary School	1,000,000			1,000,000	1,000,000	-
8.17 Ndothua Secondary School	1,000,000			1,000,000	1,000,000	-
8.18 Karate Secondary School	1,000,000			1,000,000	1,000,000	-
8.19 Koinange Secondary School	300,000			300,000	300,000	-
8.20 Kageraini Secondary school	1,000,000			1,000,000	1,000,000	-

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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			
8.21 Ragia Secondary School	1,000,000			1,000,000	1,000,000	-
8.22 Bongo girls Secondary School	1,000,000			1,000,000	1,000,000	-
8.23 Yaang'a Secondary School	1,000,000			1,000,000	1,000,000	-
8.24 Rugongo Secondary School	250,000			250,000	250,000	-
8.25 Ndothua Secondary School	300,000			300,000	300,000	-
8.26 St Christopher Secondary School			1,000,000	1,000,000	1,000,000	-
8.27 Mucibau Secondary School			1,000,000	1,000,000	-	1,000,000
8.28 Mutamaiyu Secondary School			2,000,000	2,000,000	2,000,000	-
8.29 Ndunyu njeru Secondary School			1,300,000	1,300,000	1,300,000	-
8.30 Muthomi Secondary School			1,000,000	1,000,000	1,000,000	-
8.31 Kariahu Secondary School			300,000	300,000	300,000	-
8.32 Kiambariki Secondary School			500,000	500,000	500,000	-
8.33 Ragia Secondary School			500,000	500,000	500,000	-

**Kinangop Constituency  
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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			
8.34 Tulaga Secondary School			600,000	600,000	600,000	-
8.35 Kinja Secondary School			1,500,000	1,500,000	-	1,500,000
<b>Total</b>	<b>24,950,000</b>	<b>-</b>	<b>9,700,000</b>	<b>34,650,000</b>	<b>31,150,000</b>	<b>3,500,000</b>
<b>9.0 TERTIARY PROJECTS</b>						
9.1 Kenya Medical Training College- Kinangop campus	800,000			800,000	800,000	-
9.2 Kenya Medical Training College- Kinangop campus	800,000			800,000	800,000	-
9.3 Kenya Medical Training College- Kinangop campus	400,000			400,000	400,000	-
9.4 Kenya Medical Training College- Kinangop campus	350,000			350,000	350,000	-
9.5 Kenya Medical Training College- Kinangop campus			2,000,000	2,000,000	2,000,000	-
<b>Total</b>	<b>2,350,000</b>	<b>-</b>	<b>2,000,000</b>	<b>4,350,000</b>	<b>4,350,000</b>	<b>-</b>
<b>10.0 SECURITY PROJECTS</b>						

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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			
10.1 Matundura police post	1,500,000			1,500,000	1,500,000	-
10.2 Ndunyu Njeru police station	2,000,000			2,000,000		2,000,000
10.3 Mutonyora police station	600,000			600,000	600,000	-
10.4 Karandi Ap post	150,000			150,000	150,000	-
10.5 Olmagogo chiefs office	335,789			335,789	335,789	-
10.6 Kahuru Assistant chiefs office			600,000	600,000		600,000
10.7 Weru Assistant chiefs office			600,000	600,000		600,000
10.8 Engineer Assistant chiefs office			300,000	300,000		300,000
10.9 Nandarasi Assistant chiefs office			600,000	600,000		600,000
10.10 Mekaro Assistant chiefs office			600,000	600,000		600,000
10.11 Kiambariki Assistant Chiefs office			600,000	600,000		600,000
10.12 Kitiri Assistant Chiefs office			600,000	600,000		600,000
10.13 Muruaki Assistant Chiefs office			600,000	600,000	-	600,000

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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			
10.14 Tulaga Assistant Chiefs office			750,000	750,000	-	750,000
10.15 Ndothua Chiefs office			500,000	500,000	-	500,000
<b>Total</b>	<b>4,585,789</b>	<b>-</b>	<b>5,750,000</b>	<b>10,335,789</b>	<b>2,585,789</b>	<b>7,750,000</b>
<b>11.0 OTHER PAYMENTS</b>						
11.1 Audit F/Y 2015/16		500,000		500,000		500,000
<b>Total</b>		<b>500,000</b>	<b>-</b>	<b>500,000</b>		<b>500,000</b>
<b>12.0 UNALLOCATED FUNDS</b>						
12.1 AIA		506,000		506,000		506,000
12.2 AIA		235,000		235,000		235,000
<b>Totals</b>		<b>741,000</b>		<b>741,000</b>		<b>741,000</b>
<b>TOTALS</b>	<b>137,088,879</b>	<b>13,675,095</b>	<b>45,253,878</b>	<b>196,017,852</b>	<b>161,298,841</b>	<b>34,719,011</b>

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

## **XI. Significant Accounting Policies**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-Kinangop 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 NGCDF Act, 2015

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

*Significant Accounting Policies continued*

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B096963		15,000,000
AIE NO. B104619		20,000,000
AIE NO. A823545		29,367,724
AIE NO. B104817		5,000,000
AIE NO. B124562		9,000,000
AIE NO. B124997		8,500,000
AIE NO. B119954		12,000,000
AIE NO. B128140		6,900,000
AIE NO. B128452		7,000,000
AIE NO. B132196		6,000,000
AIE NO. B138864		13,000,000
AIE NO. B126158		7,000,000
AIE NO. B126452		10,600,000
AIE NO. B140596		12,000,000
AIE NO; B140947	33,000,000	
AIE NO; B105471	44,000,000	
AIE NO; B105816	22,000,000	
AIE NO; B128557	6,000,000	
AIE NO; B128869	12,000,000	
AIE NO; B154065	15,000,000	
AIE NO; B164406	20,000,000	
AIE NO; B155910	16,088,879	
AIE NO; A895010	2,000,000	
<b>TOTALS</b>	<b>170,088,879</b>	<b>161,367,724</b>

**2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	56,000
Hire of plant/equipment/facilities	235,000	450,000
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>235,000</b>	<b>506,000</b>

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

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	3,351,400	3,295,198
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,898,688	-
Employer Contributions Compulsory national social security schemes	48,000	48,000
<b>Total</b>	<b>5,298,088</b>	<b>3,343,198</b>

**5. Use Of Goods and Services**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	18,900	-
Electricity	165,679	107,938
Water & sewerage charges	37,600	10,000
Office rent	-	-
Communication, supplies and services	215,177	215,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	17,500	138,466
Rentals of produced assets	-	-
Training expenses	1,715,400	1,984,200
Hospitality supplies and services	569,504	754,760
Other committee expenses	617,200	631,400
Committee allowance	1,500,800	1,316,500
Insurance costs	72,013	-
Specialised materials and services	-	-
Office and general supplies and services	1,135,270	1,084,229
Fuel , oil & lubricants	1,000,000	1,500,000

***Kinangop Constituency  
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Other operating expenses	0	0
Bank service commission and charges	48,840	237,612
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	331,896	190,000
Routine maintenance- other assets	-	441,000
<b>TOTAL</b>	<b>7,445,779</b>	<b>8,611,105</b>

**Kinangop Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers To Primary Schools (See Attached List)	39,900,000	50,110,000
Transfers To Secondary Schools (See Attached List)	31,150,000	30,100,000
Transfers To Tertiary Institutions (See Attached List)	4,350,000	7,500,000
<b>Total</b>	<b>75,400,000</b>	<b>87,710,000</b>

**7. Other Grants and Other transfers**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	43,808,439	17,492,941
Bursary – tertiary institutions (see attached list)	12,746,450	6,713,292
Bursary – special schools (see attached list)	1,203,000	312,000
Mock & CAT (see attached list)	-	4,995,920
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,585,789	4,300,000
Sports projects (see attached list)	2,741,777	3,045,077
Environment projects (see attached list)	2,550,000	2,200,000
Emergency projects (see attached list)	7,519,520	11,619,200
<b>Total</b>	<b>73,154,975</b>	<b>50,678,430</b>

**8. Acquisition Of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-

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Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	-	-

*Notes To the Financial Statements (Continued)*

**9. Other Payments**

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

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity bank, Naivasha Branch. KinangopNG-CDF A/C no.020029523905</i>	22,465,132	13,440,095
<b>Total</b>	22,465,132	13,440,095
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**11: Outstanding Imprests**

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

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

**Notes to the Financial Statement Continued**

**12A. Retention**

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

*[Provide short appropriate explanations as necessary.]*

**12B. Gratuity**

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

*[Provide short appropriate explanations as necessary]*

**13. Balances Brought Forward**

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	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	13,440,095	1,909,103
Cash in hand		
Imprest		
<b>Total</b>	<b>13,440,095</b>	<b>1,909,103</b>

*[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	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

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

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

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

*Notes to the Financial Statements (Continued)*

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

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

**17.2: Pending Staff Payables (See Annex 2)**

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
Total	-	-

**17.3: Unutilized Fund (See Annex 3)**

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	6,712	396,468
Use of goods and services	4,838	20,949
Amounts due to other Government entities (see attached list)	17,900,000	32,000,000
Amounts due to other grants and other transfers (see attached list)	16,066,461	25,770,557
Acquisition of assets	-	-
Funds pending approval	741,000	506,000
Total	<b>34,719,011</b>	<b>58,693,973</b>

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**17.4: PMC account balances (See Annex 5)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	37,802,270	43,187,611
<b>Total</b>	<b>37,802,270</b>	<b>43,187,611</b>

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**Annexes  
Annexes: 1 Analysis of Pending Accounts Payable**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2022</b>	<b>Comments</b>
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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

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



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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
Compensation of employees	Payment of staff salaries and gratuity	1,112	172,000	Funds have not been disbursed
Use of goods and services	Purchase of fuel, repairs and maintenance	287		Funds have not been disbursed
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	4,150	226,817	Funds have not been disbursed
Nssf	Payment of NSSF Deductions	4,000	2,000	Funds have not been disbursed
Nhif	Payment of NHIF Deductions	1,600	800	Funds have not been disbursed
CDFC/PMC Capacity Building	Undertake Training of the PMCs/CDFCs on CDF Related issues	400	15,800	Funds have not been disbursed
<b>Amounts due to other Government entities</b>		<b>11,549</b>	<b>417,417</b>	Funds have not been disbursed
Githunguri Primary School	Construction of one classroom to completion.	1,000,000	600,000	Funds have not been disbursed
Kirathimo Primary School	Construction of one classroom to completion.	1,000,000		Funds have not been disbursed
Muthomi Primary School	Renovations (Flooring of 6 classrooms) to completion.	600,000		Funds have not been disbursed
Gacharage Primary School	Construction of one classroom to completion (poor road network to the school has increased cost).	1,100,000		Funds have not been disbursed
Hianyuu Primary School	Construction of one classroom to completion.	1,000,000		Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
Chania Primary School	Construction of one classroom to completion.	1,000,000		Funds have not been disbursed
Mucibau Primary School	Construction of one classroom to completion.	1,000,000		Funds have not been disbursed
Kahuho Primary School Githabai	Construction of one classroom to completion.	1,000,000		Funds have not been disbursed
Mutonyora Primary School	Construction of one Classroom to completion.	1,000,000	1,000,000	Funds have not been disbursed
St Christopher Primary School	Renovations (floor screeding, roof painting and fascia replacement for 27 classes) to completion.	1,000,000	1,000,000	Funds have not been disbursed
Kahuho Primary School Githabai	Construction of one Classroom to completion.	1,000,000		Funds have not been disbursed
Nyandarua School for the deaf Primary	Renovations (Floor screed,gable plastering,plinth rendering and paainting,roof painting and fascia replacement)	600,000	600,000	Funds have not been disbursed
Mbirithi Primary School	Renovations (roof painting, plinth rendering and painting,gable plastering and painting, floor screed,fascia board fixing and painting for 8 classes)	600,000	600,000	Funds have not been disbursed
Mugumoini Primary School	Renovations of classes (plastering,flooring and replacement of wooden doors for 4 classes)	600,000	600,000	Funds have not been disbursed
Tulaga Primary School	Field levelling 1 acre	300,000	300,000	Funds have not been disbursed
Kanyugi Primary School	Renovations (roof painting, plinth rendering and painting,gable plastering and painting, floor screed,fascia board fixing and	1,000,000	1,000,000	Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
	painting for 8 classes) to completion.			
	Renovations (roof painting, plinth rendering and painting, gable plastering and painting, floor screed, fascia board fixing and painting for 8 classes) to completion.	600,000	600,000	Funds have not been disbursed
Muthomi Primary School	Construction of one classroom to completion.		1,000,000	Funds have not been disbursed
Mukiri Primary School	Construction of one Classroom to completion.		1,000,000	Funds have not been disbursed
Bara Inya Primary School	Renovations (plinth rendering, roof painting and fascia replacement for 12 classes) to completion.		500,000	Funds have not been disbursed
Kihunguru Primary School	Construction of one Classroom to completion.		1,000,000	Funds have not been disbursed
Amani Primary School	Renovations (Gable plastering, plinth rendering and painting, roof painting and fascia replacement for 16 classes) to completion.		900,000	Funds have not been disbursed
Njabini Primary School	Renovations (floor screeding, Gable plastering, plinth rendering and painting and fascia replacement for 15 classes) to completion.		1,100,000	Funds have not been disbursed
Kioneki Primary School	Construction of one Classroom to completion.		1,000,000	Funds have not been disbursed
Kimathi Primary School	Renovations (Plinth rendering, roof painting and fascia		600,000	Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
	replacement for 10 classes) to completion.			
Kahuho Primary School Githabai	Construction of two Classrooms to completion.		2,000,000	Funds have not been disbursed
Kaugi Primary School	Renovations (floor screed, gable plastering,plinth rendering and painting,roof painting,fascia replacement and wooden doors replacement for 18 classes)		1,000,000	Funds have not been disbursed
Kamirangi Primary School	Construction of one classroom to completion.		1,100,000	Funds have not been disbursed
Gitite Primary School	Construction of one classroom to completion.		1,000,000	Funds have not been disbursed
Kiambariki Primary School	Renovations (roof painting,plinth rendering and painting, floor screed, fascia board and fixing and painting for 17 classes)		600,000	Funds have not been disbursed
Gathara Primary School	Renovations (roof painting,plinth rendering and painting, floor screed, fascia board fixing and painting for 22 classes)		1,000,000	Funds have not been disbursed
Mwihoko Primary School	Construction of one Classroom to completion.		1,000,000	Funds have not been disbursed
Mutiini Primary School	Construction of 8 door girls latrines		600,000	Funds have not been disbursed
Ndaracaini Primary School	Painting of 3 classes to completion.		200,000	Funds have not been disbursed
				Funds have not been disbursed
				Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
<b>Totals</b>		<b>14,400,000</b>		Funds have not been disbursed
St Mary's Secondary School	Construction of One classroom to completion.	1,000,000		Funds have not been disbursed
Mucibau Secondary School	Construction of One classroom to completion.	1,000,000	1,000,000	Funds have not been disbursed
Kinja Secondary School	Completion of 2 classes (Construction of concrete roof, plastering, flooring, windows and doors to completion.	1,500,000	1,500,000	Funds have not been disbursed
St Christopher Secondary School	Construction of one classroom to completion to completion.		1,000,000	Funds have not been disbursed
Ndunyuru Secondary School	Construction of one classroom to completion.		1,300,000	Funds have not been disbursed
Mutamaiyu Secondary School	Construction of Two classrooms to completion.		2,000,000	Funds have not been disbursed
Muthomi Secondary School	Construction of one classroom to completion.		1,000,000	Funds have not been disbursed
Kariahu Secondary School	Field levelling of 1 acres		300,000	Funds have not been disbursed
Kiambariki Secondary school	Field levelling of 2 acres		500,000	Funds have not been disbursed
Ragia Secondary School	Field levelling of 2 acres		500,000	Funds have not been disbursed
Tulaga Secondary School	Construction of 8 door girls latrines		600,000	Funds have not been disbursed
<b>Totals</b>		<b>3,500,000</b>		Funds have not been disbursed
		<b>17,900,000</b>		Funds have not been disbursed
<b>Tertiary School</b>				Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
Kenya Medical Training College- Kinangop campus	Construction of 3 classrooms to completion.		2,000,000	Funds have not been disbursed
<b>Amounts due to other grants and other transfers</b>				Funds have not been disbursed
<b>Security</b>				Funds have not been disbursed
Ndunyu Njeru police station	Construction of a new police station (construction of 5 rooms and 3 cells) to completion.	2,000,000		Funds have not been disbursed
Kahuru Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Weru Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Engineer Assistant chiefs office	Construction of 3 door latrines to completion.	300,000	300,000	Funds have not been disbursed
Nandarasi Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Mekaro Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Kiambariki Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Kitiri Assistant chiefs office	Construction of 3 roomed assistant chiefs office to	600,000	600,000	Funds have not been disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
	Completion			
Muruaki Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000	600,000	Funds have not been disbursed
Tulaga Assistant Chiefs office	Purchase of 50 by100 Plot	750,000	750,000	Funds have not been disbursed
Ndothua Assistant Chiefs office	Purchase of 1/4 acre piece of land	500,000	500,000	Funds have not been disbursed
<b>Totals</b>		<b>7,750,000</b>		Funds have not been disbursed
Bursary	Payment of bursary to needy students	7,703,198	17,479,981	Funds have not been disbursed
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	109,183	436,496	Funds have not been disbursed
Audit		500,000	500,000	Funds have not been disbursed
Revision Books		4,080	4,080	Funds have not been disbursed
Funds pending approval		<b>16,066,461</b>		Funds have not been disbursed
<b>TOTALS</b>		<b>34,719,010</b>	<b>58,693,974</b>	Funds have not been disbursed

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land				
Buildings and structures	18,093,279	-	-	18,093,279
Transport equipment	3,606,464	-	-	3,606,464
Office equipment, furniture and fittings	4,304,553	-	-	4,304,553
ICT Equipment, Software and Other ICT Assets	2,384,000	77,720	-	2,461,720
Other Machinery and Equipment	18,500,000	-	-	18,500,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>46,888,297</b>	<b>77,720</b>	<b>-</b>	<b>46,966,017</b>

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Mutonyora Primary School	Equity Bank	0200271789304	1,335	
Mutiini Primary School	Equity Bank	1900282234199	49,106	
Bara Inya Primary School	Equity Bank	0200261398616	3,276,082	
Kihunguru Primary School	Equity Bank	0200279054686	131,455	
Kioneki Primary School	Equity Bank	0200279014501	88,783	
Gitite Primary School	Equity Bank	0200261390321	87,022	
Mwihoko Primary School	Equity Bank	0200277385853	296,627	
Njoguini Primary School	Equity Bank	0200280196231	1,070,140	
Githunguri Primary School	Equity Bank	0200197321648	109,819	
Ndaracini Primary School	Equity Bank	0200190725767	134,658	
Njabini Primary School	Equity Bank	0200271815954	90,171	
Amani Primary School	Equity Bank	1910282345155	47,615	
Gathara Primary School	Equity Bank	0200271799003	27,793	
Kimathi Primary School	Equity Bank	0200298677217	33,061	
Kiambariki Primary School	Equity Bank	0200280161378	1,116,460	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kaugi Primary School	Equity Bank	0200279871270	35,197	
Aberdare Primary School	Equity Bank	0200299505032	107,037	
Kimuri Primary School	Equity Bank	0200263309970	103,928	
St Marys Baraka Primary School	Equity Bank	0200278606874	1,631,918	
Kitiri Primary School	Equity Bank	0200299445351	606,226	
Kamunyaka Primary School	Equity Bank	1910282698699	300,000	
Kanyugi Primary School	Equity Bank	0200190737800	81,562	
Kamirangi Primary School	Equity Bank	0200278850191	785,318	
Nyakio Primary School	Equity Bank	0200299746906	50,251	
Kariahu Primary School	Equity Bank	0200278914969	603,391	
Munyaka Primary School	Equity Bank	0200299043802	145,942	
Muthomi Primary School	Equity Bank	0200271788262	91,555	
Bongo Primary School	Equity Bank	1910282478247	74,791	
Kenyatta Road Primary School	Equity Bank	0200271784618	38,629	
Mbirithi Primary School	Equity Bank	0200278881799	32,754	
Muchorui Primary School	Equity Bank	0200271820105	3,161	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Kangutu Primary School	Equity Bank	0200278892059	457,716	
Matundura Primary School	Equity Bank	0200293190229	1,405	
Kahuru Primary School	Equity Bank	0200296825566	1,037,000	
Ndunyu Njeru Primary School	Equity Bank	0200272520617	38,592	
Mbogani Primary School	Equity Bank	0200277578115	111,760	
Mwiteithia Primary School	Equity Bank	0200272220250	25,059	
Mugumoini Primary School	Equity Bank	0200279871545	320	
Koinange Primary School	Equity Bank	0200280175352	1,041,282	
Nandarasi Primary School	Equity Bank	1900282740434	1,100,000	
Yaanga Primary School	Equity Bank	0200299762574	34,662	
Kiyo Primary School	Equity Bank	0200271773019	1,001,335	
Kihumbu Primary School	Equity Bank	0200261712853	1,004,253	
Ndothua Primary School	Equity Bank	0200277386604	106,495	
Mutamaiyu Primary School	Equity Bank	0200299742969	800,431	
Mwihoti Primary School	Equity Bank	0200195071801	613,033	
Muhuti Primary School	Equity Bank	0200277386748	1,015,283	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Githinji Primary School	Equity Bank	0200271789032	1,003,395	
Cheese Primary School	Equity Bank	0200198627541	1,018,715	
Mutamaiyu Secondary School	Equity Bank	0200293232954	815	
Ndunyu Njeru Sec School	Equity Bank	0200271868276	1,559,270	
Ragia Secondary School	Equity Bank	1900281121031	134,880	
Kiambariki Secondary School	Equity Bank	0200295866636	1,501,582	
Kariahu Secondary School	Equity Bank	0200271851651	113,730	
St Christopher Secondary School	Equity Bank	1910282234662	607,459	
Mkungi Secondary School	Equity Bank	1900282237255	77,615	
Mwihoti Senior Secondary School	Equity Bank	1900281177756	243,424	
Mbirithi Secondary School	Equity Bank	1900280911835	1,600,426	
Kamunyaka Secondary School	Equity Bank	0200272014647	1,504,070	
Rugongo Secondary School	Equity Bank	0200277391219	3,680	
Mutiini Secondary School	Equity Bank	0200277386768	210,607	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Munyaka Secondary School	Equity Bank	1910282283913	1,000,000	
Njabini Mixed Secondary School	Equity Bank	0200275974651	1,001,735	
Ndothua Secondary School	Equity Bank	0200277397441	664,512	
Koinange Secondary School	Equity Bank	0200278971174	39,685	
Kageraini Secondary School	Equity Bank	0200298907456	1,007,711	
Bongo Girls Secondary School	Equity Bank	0200277480936	46,761	
Kirarwa Secondary School	Equity Bank	0200298896952	1,000,695	
Aberdare Secondary School	Equity Bank	0200277387007	1,000,537	
Kmtc Kinangop Campus	Equity Bank	0200279870991	1,418,214	
Karandi Ap Post	Equity Bank	0200262615106	139,311	
Mutonyora Police Office	Equity Bank	0200271814782	1,076,810	
Olmagogo Chiefs Office	Equity Bank	0200279477338	91,438	
Nyakio Chiefs Office		0200279037356	1,251	
Kinangop Sports Committee	Equity Bank	0200196452331	42,433	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Kinangop Cons Env Comm	Equity Bank	0200261432834	51,097	
Kinja Primary School	Equity Bank	0200297699872		83,544
Rugongo Primary School	Equity Bank	0200277391219		299,687
Kiyo Primary School	Equity Bank	0200271773019		300,355
Kitiri Primary School	Equity Bank	0200299445351		146,594
Ndaracini Primary School	Equity Bank	0200190725767		10,880
Mbogani Primary School	Equity Bank	0200277578115		24,756
St Marys Baraka Primary School	Equity Bank	0200278606874		150,069
Nyakio Primary School	Equity Bank	0200299746906		543,237
Kangutu Primary School	Equity Bank	0200278892059		92,247
Kiriko Primary School	Equity Bank	0200279871270		114,667
Kaugi Primary School	Equity Bank	0200299746906		49,270
Ndothua Primary School	Equity Bank	0200277386604		906,257
Kiambariki Primary School	Equity Bank	0200280161378		500,050

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kawamaitha Primary School	Equity Bank	0200277397724		1,514,793
Muhuti Primary School	Equity Bank	0200277386748		635,180
Mukiri Primary School	Equity Bank	0200277386789		50,725
Grace Primary School	Equity Bank	0200277580527		594,846
Kenyatta Road Primary School	Equity Bank	0200271784618		614,514
Gacharage Primary School	Equity Bank	0200277386664		111,863
Kahuria Primary School	Equity Bank	0200280115381		600,042
Mkungi Primary School	Equity Bank	0200280069400		3,296,107
Kitogo Primary School	Equity Bank	0200297214531		695,866
Rugongo Primary School	Equity Bank	0200277391219		56,554
Centre Primary School	Equity Bank	0200271773741		10,100
Koinange Primary School	Equity Bank	0200280175352		33,122
Murungaru Primary School	Equity Bank	0200277441926		1,000,380
Karate Primary School	Equity Bank	0200280174983		63,720

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Kahuho Primary School	Equity Bank	0200278682123		630,522
Karoroha Primary School	Equity Bank	0200278880706		988,350
Aberdare Primary School	Equity Bank	0200299505032		695,866
Mucibau Primary School	Equity Bank	0200271771936		1,014,829
Cheese Primary School	Equity Bank	0200277541582		1,000,280
Bara Inya Primary School	Equity Bank	0200261398616		1,402,760
Mucorui Primary School	Equity Bank	0200271820105		1,702,968
Mutonyora Primary School	Equity Bank	0200271789304		19,666
Mekaro Primary School	Equity Bank	0200280317788		34,443
Kanyugi Primary School	Equity Bank	0200190737800		12,788
Njoguini Primary School	Equity Bank	0200280196231		75,650
Niabini Primary School	Equity Bank	0200271815954		11,817
Churiri Primary School	Equity Bank	0200280487825		4,978
Kahuho Primary School Murungaru	Equity Bank	0200261506721		17,740

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Muchorui Primary School	Equity Bank	0200271820105		460
Mwiteithia Primary School	Equity Bank	0200272220250		150,069
Sasumua Primary School	Equity Bank	0200277396812		184,228
Ragia Primary School	Equity Bank	0200279069463		1,000,000
Githabai Primary School	Equity Bank	0200277386850		571,054
Munyaka Primary School	Equity Bank	0200299043802		1,186,407
Heni Primary School	Equity Bank	0200277462170		259,270
Kambata Primary School	Equity Bank	0200190300423		35
Kirarwa Primary School	Equity Bank	0200279871335		998,231
Githunguri Primary School	Equity Bank	0200197321648		49,270
Kirathimo Primary School	Equity Bank	0200299815767		501,440
Hianyu Primary School	Equity Bank	0200193188341		1,060,056
Raitha Secondary School	Equity Bank	0200296046107		571,054
Rwanyambo Secondary School	Equity Bank	0200279643059		52,501
Sasumwa Secondary School	Equity Bank	0200280490647		13,378
Mwenda Andu Secondary School	Equity Bank	0200280463424		

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
				6,550
St Michael Faru Secondary School	Equity Bank	0200278737726		1,571,970
Thindi High Star Sec School	Equity Bank	0200264386566		2,600,000
Ndunyu Njeru Sec School	Equity Bank	0200271868276		100,001
Gathara Secondary School	Equity Bank	0200271799003		-
Nandarasi Secondary School	Equity Bank	0200271774006		113,550
Rugongo Secondary School	Equity Bank	0200277391219		1,000,000
Kamunyaka Secondary School	Equity Bank	0200272014647		-
Mt Kinangop Girls Secondary School	Equity Bank	0200277727288		2,438,700
St Michael Faru Secondary	Equity Bank	0200278737726		-
Mucibau Secondary School	Equity Bank	020028018933		600,042
Kiyo Secondary School	Equity Bank	0200277620592		600,000
Kiria Secondary School	Equity Bank	0200277580596		-
Murungaru Secondary School	Equity Bank	0200264523463		600,000
Mbirithi Secondary School	Equity Bank	1900280911835		1,027,230
Kambata Secondary School	Equity Bank	0200279487230		250,000

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**National Government Constituencies Development Fund (NGCDF)**  
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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ragia Secondary School	Equity Bank	1900281121031		27,861
Kariahu Secondary School	Equity Bank	0200271851651		107,776
Mwenda Andu Secondary School	Equity Bank	0200280463424		15,556
Mwihoti Senior Secondary School	Equity Bank	1900281177756		83,544
Kimtc Kinangop Campus	Equity Bank	0200279870991		299,687
Heni Ap Post	Equity Bank	1900280912161		300,355
Cheese Ass Chiefs Office	Equity Bank	0200277541582		146,594
Mutamaiyu Ass Chiefs Office	Equity Bank	1900280904856		10,880
Heni Sub Location Ass-Chiefs Office	Equity Bank	1900281046059		24,756
Matura Ass Chiefs Office	Equity Bank	1900280905073		150,069
Magumu Police Post	Equity Bank	0200271814782		543,237
Njabini Chiefs Office	Equity Bank	0200271972844		92,247
Engineer Chiefs Office	Equity Bank	0200162950628		114,667
Kinangop Sports Committee	Equity Bank	0200196452331		49,270
Kinangop Cons Env Comm	Equity Bank	0200261432834		906,257
<b>Total</b>			<b>37,802,270</b>	<b>43,187,611</b>

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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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
Audit for FY ended 30 <sup>th</sup> June 2021	Inaccuracy in Compensation of Employees.	The staff lunch and allowances were budgeted when the proposal was being done.	Not Resolved	Management is in communication with the Auditors to have it resolved
Audit for FY ended 30 <sup>th</sup> June 2021	Unsupported Project Management Committee Bank balances.	The bank balance certificate was availed to the auditors but the PMC'S did not submit reconciliations and cashbooks.	Not Resolved	Management is in communication with the Auditors to have it resolved
Audit for FY ended 30 <sup>th</sup> June 2021	Lack of Risk Management Policy	The fund does not have a risk management policy	Not Resolved	Management is working on it
Audit for FY ended 30 <sup>th</sup> June 2021	Budgetary Control and Performance	There was an under performance of 28% of the total budget	Resolved	

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 Name *Caroline Keru*  
 Fund Account Manager.