

REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

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

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



KINANGOP CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. NG-CDFC CHAIRMAN'S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	7
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	9
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	9
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KINANGOP CONSTITUENC.</i>	13
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	14
VIII. STATEMENT OF ASSETS AND LIABILITIES	15
IX. SUMMARY STATEMENT OF APPROPRIATION	18
X. BUDGET EXECUTION BY SECTORS AND PROJECTS.....	20
XI. SIGNIFICANT ACCOUNTING POLICIES.....	31
XII. NOTES TO THE FINANCIAL STATEMENTS	34

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 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Caroline Kariuki
2.	Sub-County Accountant	Amon Thananga
3.	Chairman NGCDFC	George Karanja
4.	Member NGCDFC	Martha Nyokabi

(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) NGCDF KINANGOP Constituency Headquarters

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

Kinangop Constituency

National Government Constituencies Development Fund (NGCDF)

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

(f) NGCDF KINANGOP Constituency Contacts

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

(g) NGCDF KINANGOP Constituency Bankers

Equity Bank (Naivasha Branch)
A/C No 0200295239050

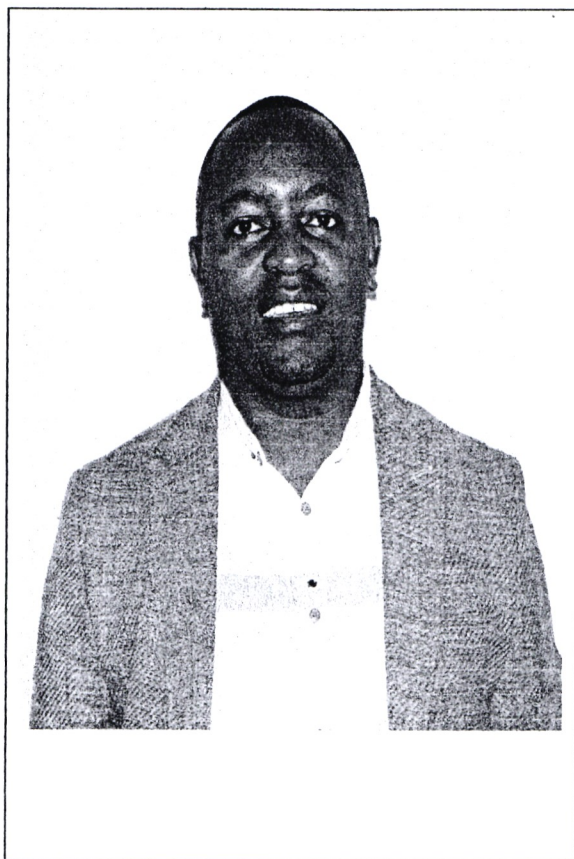
(h) Independent Auditors

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

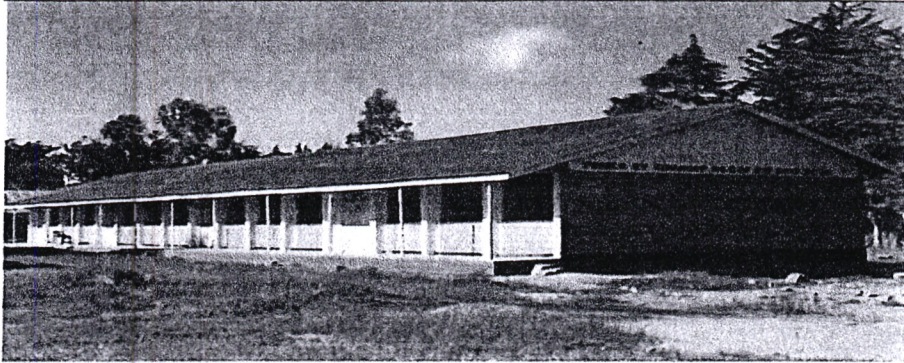


KINANGOP-NG-CDFC has ensured that most projects that were initiated this year have been completed or the intended phase is completed.

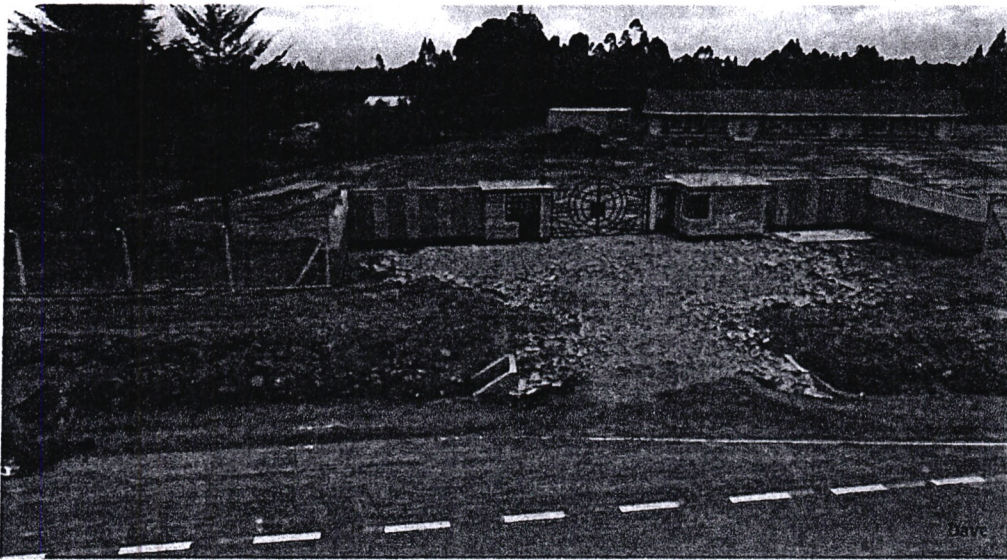
KEY ACHIEVEMENTS:

- 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. Kahuho primary School has 4 new classrooms helping in decongestion especially during this time of Covid 19 pandemic.

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



- d) Kinangop NG CDFC is in the process of building a Kenya medical training college (KMTC) Kinangop campus. So far 3 classrooms, toilet block, Field levelling, Fencing and gate have been complete and we are hoping to start even as we continue to develop.



- e) Besides the regular Bursaries, we have been able to support 200 students with full scholarship an initiative that has seen bright and destitute students continue with their education uninterrupted.
- f) We have supplied 12 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.

Sign

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of 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 2020/2021 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 202/2021 are at implementation stage.
Environment	Improve and sustain safe and clean environment	Improved and sustained environmental conservation.	Number of tree seedlings planted and water tanks delivered to schools.	Number of trees planted increased by 10,000 and more than 12 tanks delivered.

Kinangop Constituency

National Government Constituencies Development Fund (NGCDF)

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

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.
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KINANGOP Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile –

In order to realize the aspirations of the constituents, KINANGOP NG-CDF has identified the shared development agenda. Strategies and mechanisms to propel the constituency has been put in place and are geared towards attaining its development goals.

Vision Statement

To become united and economically progressive community empowering the constituents, improving quality of life where all resources and opportunities are well utilized.

Mission Statement

To create and improve institutions and structures to achieve the shared objectives by incorporating all stakeholders towards a common goal

Core values

Our core values are; integrity, professionalism, teamwork, accountability, transparency, diligence, Commitment and hard work.

NG-CDF KINANGOP constituency has been able to do a thorough assessment of the operating macro-economic environment before putting in place mechanisms to respond to the challenges. Political regimes play an important role in providing an enabling political environment for equitable sharing of resources. Political tolerance and goodwill between constituencies, counties and countries encourage cross border trade and cooperation creating a perfect environment for both distribution of produce and sharing of development information.

2. Environmental performance

KINANGOP NG-CDF has put measures regarding the effects of human activities on the environment, particularly those measures that are designed to prevent or reduce effects of human activities on ecosystem.

Our Environment Policy

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.

3. Employee welfare

All employees in KINANGOP NG-CDF are hired in accordance to Employment Act, 2007 and all laws governing labour.

Recruitment

We ensure that recruitment of staff is competitive giving all candidates an equal opportunity and ensure that the most qualified persons are hired. We ensure openness and opportunity for all eligible applicants by advertising for posts in social media, posts in public offices and announcements to public forums.

Terms of service

Staffs are employed on contract terms, which is renewed subject to performance.

Remuneration

Remuneration of staff is benchmarked to prevailing Civil Service salary scale. The pay package is subject to statutory deductions in accordance to legislation. They are entitled to 21 days 'annual leave. They are also eligible for a service gratuity tabulated at 31% of annual basic pay for all the years worked.

Termination of employment

The contract may be terminated by either party with one-month notice.

In addition to the above, KINANGOP NG-CDF has the following responsibilities;

- Provide a workplace free from serious recognized hazards and comply with standards, rules and regulations issued under the OSH Act.
- Examine workplace conditions to make sure they conform to applicable OSHA standards.
- Make sure employees have and use safe tools and equipment and properly maintain this equipment.
- Use color codes, posters, labels or signs to warn employees of potential hazards.
- Establish or update operating procedures and communicate them so that employees follow safety and health requirements.
- Must provide safety training in a language and vocabulary workers can understand.
- Provide medical examinations and training.
- Report all work-related fatalities within 8 hours, and all work-related inpatient hospitalizations, all amputations and all losses of an eye within 24 hours.
- Provide access to employee medical records and exposure records to employees or their authorized representatives.
- Not discriminate against employees who exercise their rights under the Act.

4. Market place practices-

Economic factors such as inflation, tax policies, subsidies, trade barriers, and trade policies all have a direct bearing on the cost of living and performance of interventions by NG-CDF. These factors have a direct bearing on the growth and development of the constituency. There is therefore, need for development friendly economic policies to check on the costs of farm inputs and other capital goods.

a) Responsible competition practice.

Agriculture is the mainstay of the economy of the constituency. Poor market systems, scanty market information and existence of middle men who exploit farmers, make the whole venture

unattractive particularly to the youth. We have been able to spur growth and development through robust infrastructure base, which will enhance information sharing, security and movement of goods and people.

b) **Responsible Supply chain and supplier relations**

Payments to suppliers are done promptly upon presentation of requisite supporting documents and satisfactory delivery of service or product as per the agreement.

c) **Responsible marketing and advertisement**

Advertising of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) **Product stewardship**

In order to safeguard consumer rights and interests, KINANGOP NG-CDF has come up with a service charter and a complaints register. The service charter points out the commitment towards giving quality services to all constituents and stakeholders.

Complaints handling policy ensures consistent, fair and confidential complaints handling and to resolve complaints as quickly as possible.

5. Community Engagements

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 benefits of public participation are as follows;

- **Sustainable Development**

Sustainable development can be achieved only through the involvement of all stakeholders

- **Environmental Protection**

Environmental issues can be addressed when valued by the public. It is important that a party represents the interest of the environment in the public debate. Without such a party, the environment will not be put on the agenda

- **Conflict Management**

Although conflicts cannot be avoided, they are made explicit in the public participation debate. This makes conflict handling more efficient.

- **Project Understanding and Reduction of Public Opposition**

The public, being the user of a system, is the only party that can assess and evaluate the impacts of (possible) measures on the functions of a coastal environment.

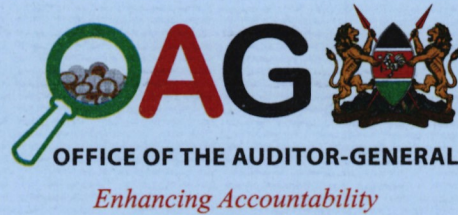
- **Economic Benefits**

If the public is involved in the full decision making process, their concerns may be met early on in the planning process when changes may be easier to make, rather than late in the process when even small changes may cost both time and money.

We have also been able to engage in Corporate Social Responsibilities (CSR) through engaging the community in mitigation of Covid-19. We have been able to procure locally manufactured masks and having the same distributed across the constituency.

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kinangop Constituency set out on pages 14 to 72, which comprise of the statement of assets and liabilities as at 30 June, 2021, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kinangop Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracy in Compensation of Employees

The statement of receipts and payments reflects compensation of employees of Kshs.3,343,198 as disclosed in Note 4 to the financial statements. The amount includes an expenditure of Kshs.877,000 being staff lunch and per diem allowances which was wrongly classified under compensation of employees. In addition, approval documents to pay the allowances were not provided for audit.

In the circumstances, the regularity, accuracy and completeness of compensation of employees expenditure of Kshs.877,000 could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) account balance of Kshs.43,187,611 as detailed in Annex 5 of the financial statements. However, the PMC bank account cash books, bank reconciliations statements and confirmation certificates were not provided for audit.

In the circumstances, the accuracy and completeness of PMC account balances of Kshs.43,187,610 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 final receipts budget and actual on comparable basis of Kshs.209,036,707 and Kshs.163,782,827 respectively, resulting in an under-funding of Kshs.45,253,880 or 22% of the budget. Similarly, the Fund spent an amount of Kshs.150,342,733 out of the approved expenditure budget of Kshs.209,036,707, resulting in an under expenditure of Kshs.58,693,974 or 28% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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 Risk Management Policy

The Fund does not have a Risk Management Policy that guides on assessment and evaluation of risks and to develop the strategies to mitigate them. This is contrary to clause Regulation 165(1) of the Public Finance Management Act (National Government Regulations, 2015 which require the accounting officer to ensure that the National Government entity develops risk management strategies, which include fraud prevision mechanism: and system of risk management and internal control that builds robust business operation.

In the circumstances, Management may not be able to monitor and appraise internal controls.

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 September, 2022

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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	78,714,277
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	506,000	-
TOTAL RECEIPTS		161,873,724	78,714,277
PAYMENTS			
Compensation of employees	4	3,343,198	3,365,658
Use of goods and services	5	8,611,105	9,023,891
Transfers to Other Government Units	6	87,710,000	57,210,654
Other grants and transfers *	7	50,678,430	49,609,172
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		150,342,733	119,209,375
SURPLUS/(DEFICIT)		11,530,992	(40,495,098)

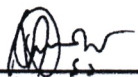
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kinangop Constituency financial statements were approved on 07/07/2022 and signed by:



Fund Account Manager
Name: Caroline Kariuki



National Sub-County
Accountant
Name: Amon Thananga
ICPAK M/No: 12499




Chairman NG-CDF Committee
Name: George Karanja


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

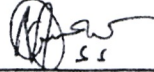
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	13,440,095	1,909,103
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		13,440,095	1,909,103
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		13,440,095	1,909,103
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		13,440,095	1,909,103
REPRESENTED BY			
Fund balance b/fwd 1 July 2020		1,909,103	42,404,201
Prior year adjustments	14	-	
Surplus/Deficit for the year		11,530,992	(40,495,098)
NET FINANCIAL POSITION		13,440,095	1,909,103

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

STATEMENT OF CASHFLOW


		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	78,714,277
Other Receipts	3	506,000	-
Total receipts		161,873,724	78,714,277
Payments for operating activities			
Compensation of Employees	4	3,343,198	3,365,658
Use of goods and services	5	8,611,105	9,023,891
Transfers to Other Government Units	6	87,710,000	57,210,654
Other grants and transfers	7	50,678,430	49,609,172
Other Payments	9	-	-
Total payments		150,342,733	119,209,375
Total Receipts Less Total Payments			
Adjusted for:		-	-
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		11,530,992	(40,495,098)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		11,530,992	(40,495,098)
Cash and cash equivalent at BEGINNING of the year	10	1,909,103	42,404,201
Cash and cash equivalent at END of the year		13,440,094	1,909,103

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


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kinangop Constituency financial statements were approved on 07/07/2022 and signed by:



Fund Account Manager
Name: Caroline Kariuki



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Accountant
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ICPAK M/No: 12499



Chairman NG-CDF Committee
Name: George Karanja

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

IX. SUMMARY STATEMENT OF APPROPRIATION


Receipts/Payments	Original Budget a	Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements b				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
Transfers from NGCDF Board	Kshs 137,253,879	1,909,103	Kshs 69,367,724	Kshs 208,530,707	Kshs 163,276,827	Kshs 45,253,879	78.3%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		506,000.00		506,000	506,000	-	100.0%
TOTALS	137,253,879	2,415,103	69,367,724	209,036,707	163,782,827	45,253,879	78.4%
PAYMENTS							
Compensation of Employees	3,730,000		9,666.00	3,739,666	3,343,198	396,468	89.4%
Use of goods and services	8,622,849		9,204.00	8,632,053	8,611,105	20,949	99.8%
Transfers to Other Government Units	70,300,000		47,500,897	119,710,000	87,710,000	32,000,000	73.3%
Other grants and transfers	54,601,030	1,909,103	21,847,957	76,448,987	50,678,430	25,770,557	66.3%
Acquisition of Assets				0	-	-	
Other Payments	0				-	-	
Funds pending approval**		506,000.00		506,000		506,000	0.0%
TOTALS	137,253,879	2,415,103	69,367,724	209,036,706	150,342,733	58,693,973.54	71.9%

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


- (a) During the F/Y under review Kinangop NG CDF collected AIA of Ksh 506,000 from sale of tenders and hiring of grader.
- (b) Underutilization was due to delay in release of funds from the board therefore some money amounting to Ksh 45,253,879 had not been released as at 30th June 2021.
- (c) Difference between the budget was as a result of funds in the previous year FY 2019/2020 released in this year 2020/2021 amounting to Ksh 71,276,827.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	58,693,974
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,253,879
	13,440,094
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	13,440,094


The NGCDF-Kinangop Constituency financial statements were approved on 07/07/2022 and signed by:



Fund Account Manager
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National Sub-County
Accountant
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Chairman NG-CDF Committee
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Kinangop Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,600,000.00		9,666.00	3,609,666	3,215,998.00	393,668	89
1.2 Use of goods and services	3,000,000.00			3,000,000	3,000,000.00		100
1.3 committee expenses	1,505,232.76			1,505,233	1,505,232.76		100
1.4 Nssf	50,000.00			50,000.00	48,000.00	2,000	96
1.5 Nhif	80,000.00			80,000.00	79,200.00	800	99
Total	8,235,232.76	-	9,666.00	8,244,899	7,848,430.76	396,468	95
2.0 MONITORING AND EVALUATION			*				
2.1 Goods and Services	1,000,000.00			1,000,000.00	1,000,000.00	-	100
2.2 Committee Expenses	1,117,616.38		9,204.00	1,126,820.38	1,121,671.38	5,149.00	100
2.3 CD/FC/PMC Capacity Building	2,000,000.00			2,000,000.00	1,984,200.00	15,800.00	99
Total	4,117,616.38	-	9,204.00	4,126,820.38	4,105,871.38	20,949.00	99
3.0 EMERGENCY							
3.1 Emergency	7,192,206.90	1,909,103.00	3,004,385.00	12,105,694.90	11,619,200.00	486,494.90	96
Total	7,192,206.90	1,909,103.00	3,004,385.00	12,105,694.90	11,619,200.00	486,494.90	96
4.0 SPORTS PROJECTS							
4.1 Sports	2,745,077.59			3,045,077.59			100

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

Total	2,745,077.59		300,000.00	300,000.00	3,045,077.59	3,045,077.59	-		100
5.0 ENVIRONMENT PROJECTS									
5.1 Karate Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.2 Kiriko Primary School	300,000.00			300,000.00	300,000.00	300,000.00	-		100
5.3 Kageraini Secondary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.4 Gacharage Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.5 Baraka Primary School	400,000.00			400,000.00	400,000.00	400,000.00	-		100
5.6 Kiria Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.7 Heni Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.8 Nyakio Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.9 Ndothua Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.10 Kiria Secondary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.11 Kahuru Secondary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
5.12 Koinange Primary School	150,000.00			150,000.00	150,000.00	150,000.00	-		100
Total	2,200,000.00		-	0	2,200,000.00	2,200,000.00	-		100
6.0 BURSARY									
6.1 Bursary Secondary Schools	25,263,745.68			3,904,308.18	29,168,053.86	17,492,941.00	11,675,112.86		60
6.2 Bursary Tertiary Schools	8,000,000.00			1,566,960.00	9,566,960.00	6,713,292.00	2,853,668.00		70
6.3 Bursary special schools	1,000,000.00			2,263,200.00	3,263,200.00	312,000.00	2,951,200.00		10
Total	34,263,745.68		-	7,734,468.18	41,998,213.86	24,518,233.00	17,479,980.86		58
7.0 PRIMARY SCHOOLS PROJECTS									
7.1 Baraka Primary	1,000,000.00				1,000,000.00				100

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

School									
7.2 Baraka Primary School	600,000.00			600,000.00	600,000.00	1,000,000.00	-		100
7.3 Mutonyora Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.4 Mucorui Primary School	600,000.00			600,000.00	600,000.00		-		100
7.5 St Christopher Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.6 Mukiri Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.7 Bara Inya Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.8 Nyguini Primary School	500,000.00			500,000.00			500,000.00		-
7.9 Kihunguru Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.10 Ragia Primary School	1,000,000.00			1,000,000.00			-		100
7.11 Amani Primary School	900,000.00			900,000.00			900,000.00		-
7.12 Njabini Primary School	1,100,000.00			1,100,000.00			1,100,000.00		-
7.13 Mucibau Primary School	700,000.00			700,000.00	700,000.00		-		100
7.14 Sasumua Primary School	1,000,000.00			1,000,000.00	1,000,000.00		-		100
7.15 Kioneki Primary School	1,000,000.00		*	1,000,000.00			1,000,000.00		-
7.16 Kimathi Primary School	600,000.00			600,000.00			600,000.00		-
7.17 Githabai Primary School	1,700,000.00			1,700,000.00	1,700,000.00		-		100
7.18 Kahaho Primary School Githabai	2,000,000.00			2,000,000.00			2,000,000.00		-
7.19 Kaugi Primary School	1,000,000.00			1,000,000.00			1,000,000.00		-
7.20 Gacharage Primary School	1,100,000.00			1,100,000.00	1,100,000.00		-		100
7.21 Kirarwa Primary School	1,000,000.00			1,000,000.00	1,000,000.00		-		100

7.22 Kahuhu Primary School Murungaru	4,000,000.00			4,000,000.00	4,000,000.00	-	100
7.23 Kamirangi Primary School	1,100,000.00			1,100,000.00		1,100,000.00	-
7.24 Hiaryu Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
7.25 Murungaru Primary School	1,500,000.00			1,500,000.00	1,500,000.00	-	100
7.26 Kirathimo Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
7.27 Aberdare Primary School	500,000.00			500,000.00	500,000.00	-	100
7.28 Gitite Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
7.29 Kiambariki Primary School	600,000.00			600,000.00		600,000.00	-
7.30 Mwitithia Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
7.31 Gathara Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
7.32 Nyandarua school for the Deaf Primary School	600,000.00			600,000.00		600,000.00	-
7.34 Mwhoko Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
7.35 Githunguri Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
7.36 Githunguri Primary School	600,000.00			600,000.00		600,000.00	-
7.37 Mutini Primary School	600,000.00			600,000.00		600,000.00	-
7.38 Centre Primary School	900,000.00			900,000.00	900,000.00	-	100
7.39 Mbirithi Primary School	600,000.00			600,000.00		600,000.00	-
7.40 Mugumoini Primary School	600,000.00			600,000.00		600,000.00	-
7.41 Tulaga Primary School	300,000.00			300,000.00		300,000.00	-
7.42 Kanyugi primary school	1,000,000.00			1,000,000.00		1,000,000.00	-

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

7.43 Ndaracaini Primary School	200,000.00			200,000.00			200,000.00		
7.44 Muthomi Primary School	600,000.00			600,000.00			600,000.00		100
7.45 Kaugi Primary School	600,000.00			600,000.00			600,000.00		100
7.46 Grace Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.47 Mutonyora Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.48 Mucorui Primary School			400,000.00	400,000.00			400,000.00		100
7.49 Mukiri Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.50 Bara Inya Primary School			2,000,000.00	2,000,000.00			2,000,000.00		100
7.51 Njoguni Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.52 Cheese Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.53 Njabini Primary school			300,000.00	300,000.00			300,000.00		100
7.54 Kenyatta road Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.55 Mucibau Primary School			1,300,000.00	1,300,000.00			1,300,000.00		100
7.56 Gacharage Primary School			1,100,000.00	1,100,000.00			1,100,000.00		100
7.57 MKungi Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.58 Kahuria Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.59 Mekarō Primary School			200,000.00	200,000.00			200,000.00		100
7.60 Ndaracaini Primary School			600,000.00	600,000.00			600,000.00		100
7.61 Aberdare Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.62 Kitogo Primary School			1,000,000.00	1,000,000.00			1,000,000.00		100
7.63 Kifiri Primary School			600,000.00	600,000.00			600,000.00		100

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

7.64 Kinja Primary School			600,000.00	600,000.00	600,000.00	-		100
7.65 Karoroha Primary School			560,000.00	560,000.00	560,000.00	-		100
7.66 Rugongo Primary School			900,000.00	900,000.00	900,000.00	-		100
7.67 Kanyugi Primary School			600,000.00	600,000.00	600,000.00	-		100
7.68 Kiyo Primary School			1,000,000.00	1,000,000.00	1,000,000.00	-		100
7.69 Kahuhu Primary School			1,000,000.00	1,000,000.00	1,000,000.00	-		100
7.70 Nyakio Primary School			700,000.00	700,000.00	700,000.00	-		100
7.71 Karate Primary School			1,000,000.00	1,000,000.00	1,000,000.00	-		100
7.72 Kangutu Primary School			2,200,000.00	2,200,000.00	2,200,000.00	-		100
7.73 Mbogani Primary School			2,200,000.00	2,200,000.00	2,200,000.00	-		100
7.74 Njoguthi Primary School			150,000.00	150,000.00	150,000.00	-		100
7.75 Primary school revision books			3,000,000.00	3,000,000.00	2,995,920.00	4,080.00		100
7.76 Mkungi Primary school			500,000.00	500,000.00	500,000.00	-		100
7.77 Murungaru primary school			300,000.00	300,000.00	300,000.00	-		100
7.78 Koinange primary school			500,000.00	500,000.00	500,000.00	-		100
7.79 Centre Primary school			300,000.00	300,000.00	300,000.00	-		100
7.80 Rugongo primary school			300,000.00	300,000.00	300,000.00	-		100
Total			42,100,000.00	32,310,000.00	74,410,000.00	53,105,920.00	21,304,080.00	71
8.0 SECONDARY SCHOOL PROJECTS								
8.1 St Christopher Secondary School			1,000,000.00		1,000,000.00		1,000,000.00	-
8.2 Rwanyambo Secondary School			1,000,000.00		1,000,000.00			100

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

8.3 Sasumua Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
8.4 Muchbau Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	1,000,000.00	-
8.5 Ndunyu njeru Secondary School	1,300,000.00			1,300,000.00		1,300,000.00	-
8.6 Kiria Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
8.7 Mutamaiyu Secondary School	2,000,000.00			2,000,000.00		2,000,000.00	-
8.8 Kariahu Secondary School	2,000,000.00			2,000,000.00	2,000,000.00	-	100
8.9 Raitha Secondary School	2,000,000.00			2,000,000.00	2,000,000.00	-	100
8.10 Tulaga Secondary School	600,000.00			600,000.00		600,000.00	-
8.11 Kinja Secondary School	1,500,000.00			1,500,000.00		1,500,000.00	-
8.12 St Michaels Faru Secondary School	600,000.00			600,000.00	600,000.00	-	100
8.13 Mwenda Andu Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
8.14 Muthomi Secondary School	1,000,000.00			1,000,000.00	1,000,000.00	-	100
8.15 Mbirithi Secondary School	2,000,000.00		*	2,000,000.00	2,000,000.00	-	100
8.16 Mbirithi Secondary School	600,000.00			600,000.00	600,000.00	-	100
8.17 Kiyo Secondary School	200,000.00			200,000.00	200,000.00	-	100
8.18 Kiyo Secondary School	100,000.00			100,000.00	100,000.00	-	100
8.19 Kariahu Secondary School	300,000.00			300,000.00		300,000.00	-
8.20 Kiambariki Secondary school	500,000.00			500,000.00		500,000.00	-
8.21 Ragia Secondary School	500,000.00			500,000.00		500,000.00	-

8.22 Murungaru Secondary School			2,000,000.00	2,000,000.00	2,000,000.00	-	100
8.23 Kambata secondary school			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.24 Mt Kinangop girls secondary school			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.25 Kamunyaka secondary school			1,500,000.00	1,500,000.00	1,500,000.00	-	100
8.26 Rugongo Secondary School			2,000,000.00	2,000,000.00	2,000,000.00	-	100
8.27 Nandarasi Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.28 Gathara Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.29 Ndunyu njeru Secondary School			700,000.00	700,000.00	700,000.00	-	100
8.30 Thindi high star Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.31 St Michaels Faru Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.32 St Michaels Faru Secondary School			500,000.00	500,000.00	500,000.00	-	100
8.33 Mwenda Andu Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.34 Sasumwa Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.35 Rwanyambo Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.36 Raitha Secondary School			300,000.00	300,000.00	300,000.00	-	100
8.37 Mucibau Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-	100
8.38 Secondary schools revision books			2,000,000.00	2,000,000.00	2,000,000.00	-	100
Total			21,200,000.00	21,200,000.00	21,200,000.00	-	78

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

9.0 TERTIARY PROJECTS							8,700,000.00	
9.1 Kenya Medical Training College-Kinangop campus	4,500,000.00			4,500,000.00	2,500,000.00	2,000,000.00	56	
9.2 Kenya Medical Training College-Kinangop campus	500,000.00			500,000.00	500,000.00	-	100	
9.3 Kenya Medical Training College-Kinangop campus	500,000.00			500,000.00	500,000.00	-	100	
9.4 Kenya Medical Training College-Kinangop campus	1,500,000.00			1,500,000.00	1,500,000.00	-	100	
9.5 Kenya Medical Training College-Kinangop campus		2,500,000.00		2,500,000.00	2,500,000.00	-	100	
Total	7,000,000.00	-	2,500,000.00	9,500,000.00	7,500,000.00	2,000,000.00	79	
10.0 SECURITY PROJECTS								
10.1 Kahuru Assistant chiefs office	600,000.00			600,000.00		600,000.00	-	
10.2 Gathara Assistant chiefs office	600,000.00			600,000.00		600,000.00	-	
10.3 Weru Assistant chiefs office	600,000.00			600,000.00		600,000.00	-	
10.4 Engineer Assistant chiefs office	300,000.00			300,000.00		300,000.00	-	
10.5 Kambata Assistant chiefs office	300,000.00			300,000.00		300,000.00	-	
10.6 Nandarasi Assistant chiefs office	600,000.00			600,000.00		600,000.00	-	
10.7 Mekarro Assistant chiefs office	600,000.00			600,000.00		600,000.00	-	
10.8 Kiambariki Assistant chiefs	600,000.00			600,000.00		600,000.00	-	

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

office								
10.9 Kithiri Assistant chiefs office	600,000.00			600,000.00		600,000.00		
10.10 Murruaki Assistant chiefs office	600,000.00			600,000.00		600,000.00		
10.11 Tulaga Assistant Chiefs office	750,000.00			750,000.00		750,000.00		
10.12 Ndothua Assistant Chiefs office	500,000.00			500,000.00		500,000.00		
10.13 Matura Assistant Chiefs office	600,000.00			600,000.00		600,000.00		100
10.14 Kageraini Assistant Chiefs office	650,000.00			650,000.00		650,000.00		
10.15 Engineer Chiefs office	200,000.00			200,000.00		200,000.00		100
10.16 Njabini Chiefs office	100,000.00			100,000.00		100,000.00		100
10.17 Magumu police post.			1,000,000.00	1,000,000.00		1,000,000.00		100
10.18 Matura Assistant chiefs office.			600,000.00	600,000.00		600,000.00		100
10.19 Heni sublocation assistant chiefs office			400,000.00	400,000.00		400,000.00		100
10.20 Mutamaiyu assistant chiefs office			600,000.00	600,000.00		600,000.00		100
10.21 Cheese Assistant chiefs office.			600,000.00	600,000.00		600,000.00		100
10.22 Matundura police post.			500,000.00	500,000.00		500,000.00		100
10.23 Kinja AP post.			200,000.00	200,000.00		200,000.00		100
10.24 Heni AP post.			100,000.00	100,000.00		100,000.00		100

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

Total	8,200,000.00	-	4,000,000.00	12,200,000.00	4,900,000.00	7,300,000.00	40
11.0 OTHER PAYMENTS							
11.1 Audit F/Y 2015/16			500,000.00	500,000.00		500,000.00	-
Total			500,000.00	500,000.00		500,000.00	-
12.0 UNALLOCATED FUNDS							
12.1 AIA		506,000.00		506,000.00		506,000.00	-
Totals		506,000.00		506,000.00		506,000.00	-
TOTALS	137,253,879.31	2,415,103.00	69,367,723.18	209,036,705.49	150,342,732.73	58,693,972.76	72

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.

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, hpire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 11 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B047118	1		1,714,277.00
AIE NO. B047231	2		5,000,000.00
AIE NO. B047325	3		3,700,000.00
AIE NO. B047473	4		4,000,000.00
AIE NO. B041480	5		20,000,000.00
AIE NO. B047929	6		6,000,000.00
AIE NO. B049319	7		15,000,000.00
AIE NO. B104344	8		15,000,000.00
AIE NO. B096589	9		8,000,000.00
AIE NO. B096782	10		300,000.00
AIE NO. B096963	1	15,000,000.00	
AIE NO. B104619	2	20,000,000.00	
AIE NO. A823545	3	29,367,724.10	
AIE NO. B104817	4	5,000,000.00	
AIE NO. B124562	5	9,000,000.00	
AIE NO. B124997	6	8,500,000.00	
AIE NO. B119954	7	12,000,000.00	
AIE NO. B128140	8	6,900,000.00	
AIE NO. B128452	9	7,000,000.00	
AIE NO. B132196	10	6,000,000.00	
AIE NO. B138864	11	13,000,000.00	
AIE NO. B126158	12	7,000,000.00	
AIE NO. B126452	13	10,600,000.00	
AIE NO. B140596	14	12,000,000.00	
TOTAL		161,367,724	78,714,277

2. PROCEEDS FROM SALE OF ASSETS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	56,000.00	-
Hire of plant/equipment/facilities	450,000.00	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	506,000.00	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,418,198.00	2,102,000.00
Personal allowances paid as part of salary		
House Allowance		-
Transport Allowance		-
Leave allowance		
Other personnel payments	877,000.00	266,010.00
Gratuity to contractual employees		-
Employer Contributions Compulsory national social security schemes		974,848.00
	48,000.00	22,800.00
Total	3,343,198.00	3,365,658.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	117,938	121,016
Communication, supplies and services	215,000	200,000
Domestic travel and subsistence	0	89,400
Printing, advertising and information supplies & services	138,466	180,000
Rentals of produced assets	-	-
Training expenses	1,984,200	3,000,000
Hospitality supplies and services	754,760	535,592
Other committee expenses	631,400	432,200
Committee allowance	1,316,500	1,268,000
Insurance costs		79,496
Specialized materials and services	-	-
Office and general supplies and services	1,084,229	1,587,405
Fuel , oil & lubricants	1,500,000	1,000,000
Other operating expenses	-	-
Bank service commission and charges	237,612	153,122
Routine maintenance – vehicles and other transport equipment	190,000	257,200
Routine maintenance – other assets	441,000	120,460
Total	8,611,105	9,023,891

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	50,110,000	33,250,654
Transfers to secondary schools (see attached list)	30,100,000	16,460,000
Transfers to tertiary institutions (see attached list)	7,500,000	7,500,000
TOTAL	87,710,000	57,210,654

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,492,941	23,145,907
Bursary – tertiary institutions (see attached list)	6,713,292	7,183,200
Bursary – special schools (see attached list)	312,000	736,800
Mock & CAT (see attached list)	4,995,920	-
Social Security programmes (NHIF)	-	-
Roads and Bridges	-	5,000,000
Security projects (see attached list)	4,300,000	2,500,000
Sports projects (see attached list)	3,045,077	4,628,171
Environment projects (see attached list)	2,200,000	3,395,094
Emergency projects (see attached list)	11,619,200	3,020,000
Total	50,678,430	49,609,172

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank</i> A/C No 0200295239050	13,440,095	1,909,103.35
Total	13,440,095	1,909,103.35
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	1,909,103.00	42,404,201
Cash in hand	-	-
Imprest	-	-
Total	1,909,103.00	42,404,201

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)**17. OTHER IMPORTANT DISCLOSURES****17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	396,468.00	9,666.00
Use of goods and services	20,949.00	9,204.00
Amounts due to other Government entities (see attached list)	32,000,000.00	53,810,000.00
Amounts due to other grants and other transfers (see attached list)	25,770,557.00	17,447,957.00
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	506,000.00	
	58,693,973.54	71,276,827.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	43,187,611.00	30,762,046.00
	43,187,611.00	30,762,046.00

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Employees' Salaries	Payment of staff salaries and gratuity	393,668.00	9,666.00	Funds have not been disbursed
NSSF	Payment of NSSF Deductions	2,000.00		Funds have not been disbursed
NHIF	Payment of NHIF Deductions	800.00		Funds have not been disbursed
Committee Expenses	Payment of Committee sitting allowances, transport, conferences	5,149.00		Funds have not been disbursed
CDFC/PMC Capacity Building	Undertake Training of the PMCs/CDFCs on CDF Related issues	15,800.00		Funds have not been disbursed
Use of goods and services			9,204.00	Funds have not been disbursed
		417,417.00	18,870.00	Funds have not been disbursed
Amounts due to other Government entities	*			Funds have not been disbursed
Mutonyora Primary School	Construction of one Classroom to completion.	1,000,000.00		Funds have not been disbursed
St Christopher Primary School	Renovations (floor screeding, roof painting and fascia replacement for 27 classes) to completion.	1,000,000.00		Funds have not been disbursed
Mukiri Primary School	Construction of one classroom to completion.	1,000,000.00		Funds have not been disbursed
Bara Inya Primary School	Construction of one	1,000,000.00		Funds have not

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	Classroom to completion.			been disbursed
Njoguini Primary School	Renovations (plinth rendering, roof painting and fascia replacement for 12 classes) to completion.	500,000.00		Funds have not been disbursed
Kihunguru Primary School	Construction of one Classroom to completion.	1,000,000.00		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.	900,000.00		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.	1,100,000.00		Funds have not been disbursed
Kioneki Primary School	Construction of one Classroom to completion.	1,000,000.00		Funds have not been disbursed
Kimathi Primary School	Renovations (Plinth rendering, roof painting and fascia replacement for 10 classes) to completion.	600,000.00		Funds have not been disbursed

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Kahuhu Primary School Githabai	Construction of two Classrooms to completion.	2,000,000.00		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)	1,000,000.00		Funds have not been disbursed
Kamirangi Primary School	Construction of one classroom to completion.	1,100,000.00		Funds have not been disbursed
Githite Primary School	Construction of one classroom to completion.	1,000,000.00		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)	600,000.00		Funds have not been disbursed
Gathara Primary School	Renovations (roof painting, plinth rendering and painting, floor screed, fascia board fixing and painting for 22	1,000,000.00		Funds have not been disbursed

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Nyandarua school for the Deaf Primary School	Renovations (Floor screed, gable plastering, plinth rendering and painting, roof painting and fascia replacement)	600,000.00		Funds have not been disbursed
Mwihoko Primary School	Construction of one Classroom to completion.	1,000,000.00		Funds have not been disbursed
Githunguri Primary School	Construction of 8 door girls latrines	600,000.00		Funds have not been disbursed
Mutini Primary School	Construction of 8 door girls latrines	600,000.00		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)	600,000.00		Funds have not been disbursed
Mugumoini Primary School	Renovations of classes (plastering, flooring and replacement of wooden doors for 4 classes)	600,000.00		Funds have not been disbursed
Tulaga Primary School	Field levelling 1 acre	300,000.00		Funds have not been disbursed
Kanyugi primary school	Renovations (roof	1,000,000.00		Funds have not

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	painting, plinth rendering and painting,gable plastering and painting, floor screed,fascia board fixing and painting for 8 classes) to completion.			been disbursed
Ndaracaini Primary School	Painting of 3 classes to completion.	200,000.00		Funds have not been disbursed
Secondary school		21,300,000.00		Funds have not been disbursed
St Christopher Secondary School	Construction of one classroom to completion to completion.	1,000,000.00		Funds have not been disbursed
Mucibau Secondary School	Construction of one classroom to completion.	1,000,000.00		Funds have not been disbursed
Ndunyu rjeru Secondary School	Construction of one classroom to completion.	1,300,000.00		Funds have not been disbursed
Mutamaayu Secondary School	Construction of Two classrooms to completion.	2,000,000.00		Funds have not been disbursed
Kariahu Secondary School	Field levelling of 1 acres	300,000.00		Funds have not been disbursed
Kiambariki Secondary school	Field levelling of 2 acres	500,000.00		Funds have not been disbursed

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Ragia Secondary School	Field levelling of 2 acres	500,000.00		Funds have not been disbursed
Tulaga Secondary School	Construction of 8 door girls latrines	600,000.00		Funds have not been disbursed
Kinja Secondary School	Completion of 2 classes (Construction of concrete roof, plastering, flooring, windows and doors to completion.	1,500,000.00		Funds have not been disbursed
		8,700,000.00		Funds have not been disbursed
Tertiary School				Funds have not been disbursed
Kenya Medical Training College- Kinangop campus	Construction of 3 classrooms to completion.	2,000,000.00	2,500,000.00	Funds have not been disbursed
		2,000,000.00		Funds have not been disbursed
		32,000,000.00		Funds have not been disbursed
Amounts due to other grants and other transfers				Funds have not been disbursed
Security				Funds have not been disbursed
Kahuru Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Gathara Assistant chiefs office	Construction of 3 roomed assistant chiefs office to	600,000.00		Funds have not been disbursed

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Weru Assistant chiefs office	Completion Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Engineer Assistant chiefs office	Construction of 3 door latrines to completion.	300,000.00		Funds have not been disbursed
Kambata Assistant chiefs office	Construction of 3 door latrines to completion.	300,000.00		Funds have not been disbursed
Nandarasi Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Mekaro Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Kiambariki Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Kita Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Murua Assistant chiefs office	Construction of 3 roomed assistant chiefs office to Completion	600,000.00		Funds have not been disbursed
Tulaga Assistant chiefs office	Purchase of 50 by 100 Plot	750,000.00		Funds have not been disbursed
Ndothua Assistant chiefs office	Purchase of 1/4 acre	500,000.00		Funds have not been disbursed

stiuency
Kingarua Constituencies Development Fund (NGCDF)
Naitor Financial Statements for The Year Ended June 30, 2021
Report

Nar	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	piece of land			been disbursed
	Construction of 3 roomed assistant chiefs office to Completion	650,000.00		Funds have not been disbursed
		7,300,000.00		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	486,495.73	735,247.00	Funds have not been disbursed
Bursary		17,479,980.86	9,561,996.00	Funds have not been disbursed
	Purchase of revision books	4,080.00		Funds have not been disbursed
		25,270,556.59		Funds have not been disbursed
Audit		500,000.00		Funds have not been disbursed
AIA		506,000.00		Funds have not been disbursed
PRIMARY SCHOOLS				
Grace Primary School	Construction of one Classroom to completion.		1,000,000.00	
Mutonyora Primary School	Construction of one Classroom to completion.		1,000,000.00	
Mucorui Primary School	Renovation of staffroom (flooring and plastering) to		400,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	completion.			
Mukiri Primary School	Construction of one classroom to completion.		1,000,000.00	
Bara Inya Primary School	Construction of two Classrooms to completion.		2,000,000.00	
Njoguni Primary School	Construction of one Classroom to completion.		1,000,000.00	
Cheese Primary School	Construction of one Classroom to completion.		1,000,000.00	
Njabini Primary school	Construction of 4 door staff toilet to completion.		300,000.00	
Kenyatta road Primary School	Construction of one classroom to completion.		1,000,000.00	
Mucibau Primary School	Purchase of 1 acre piece of land to expand the school.		1,300,000.00	
Gacharage Primary School	Construction of one classroom to completion.		1,100,000.00	
Mkungu Primary School	Construction of one classroom to completion.		1,000,000.00	
Kahuria Primary School	Construction of one classroom to completion.		1,000,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Mekaro Primary School	Electrical Wiring of 14 classrooms to completion.		200,000.00	
Ndaracaini Primary School	Renovation of 3 classrooms (flooring where soil has to be scoped and backfilling done and plastering) to completion.		600,000.00	
Aberdare Primary School	Construction of one classroom to completion.		1,000,000.00	
Kitogo Primary School	Construction of one classroom to completion.		1,000,000.00	
Kitiri Primary School	Renovation of 5 classrooms (flooring and plastering) to completion.		600,000.00	
Kinja Primary School	Renovation of 5 classrooms (flooring and plastering) to completion.		600,000.00	
Karoroha Primary School	Construction of concrete pathways		560,000.00	
Rugongo Primary School	Renovation of 8 classrooms (flooring and plastering) to completion.		900,000.00	
Kanyugi Primary School	Renovations of 2 classrooms (flooring		600,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	where soil has to be scoped and backfilling done and plastering which involves stone dressing) to completion.			
Kiyo Primary School	Renovation of 8 classrooms (flooring where 4 classes will have soil scoped and backfilling and plastering) to completion.		1,000,000.00	
Kahuho Primary School	Construction of one Classroom to completion.		1,000,000.00	
Nyakio Primary School	Renovations of 6 classrooms (plastering and flooring) to completion.		700,000.00	
Karate Primary School	Construction of one Classroom		1,000,000.00	
Kangutu Primary School	Installation of 60 solar panels for borehole		2,200,000.00	
Mbogani Primary School	Installation of 60 solar panels for borehole		2,200,000.00	
Njoguini Primary School	Purchase of water tank (10,000 litres) and construction of base		150,000.00	
Primary school revision books	Purchase of revision books for primary		3,000,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	schools in the constituency			
Mkungi Primary school	Field levelling of 2.5 acres to completion.		500,000.00	
Murungaru primary school	Field levelling of 1.5 acres to completion.		300,000.00	
Koinange primary school	Field levelling of 2 acres to completion.		500,000.00	
Centre Primary school	Field levelling 1.5 acres to completion.		300,000.00	
Rugongo primary school	Field levelling 1.8 acres to completion.		300,000.00	
SECONDARY SCHOOLS				
Murungaru Secondary School	Completion of dining hall 500 capacity (roofing, doors and windows and plastering)		2,000,000.00	
Kambata secondary school	Completion of dining hall 500 capacity (flooring, plastering, doors and windows)		1,000,000.00	
Mt Kinangop girls secondary school	Completion of single laboratory 45 capacity (flooring, plastering and plumbing).		1,000,000.00	
Kamunyaka secondary school	Completion of single laboratory 45 capacity (plastering, doors and windows and flooring)		1,500,000.00	
Rugongo Secondary School	Completion of single laboratory 45 capacity		2,000,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	(roofing, doors and windows plastering and flooring)			
Nandarasi Secondary School	Completion of single Laboratory 45 capacity (plumbing, gas chamber and bench setting)		1,000,000.00	
Gathara Secondary School	Completion of single laboratory 45 capacity (plumbing, gas chamber and bench setting)		1,000,000.00	
Ndunyu njeru Secondary School	Completion of 2 classrooms (flooring, plastering, doors and windows)		700,000.00	
Thindi high star Secondary School	Construction of one Classroom to completion.		1,000,000.00	
St Michaels Faru Secondary School	Construction of one Classroom to completion.		1,000,000.00	
St Michaels Faru Secondary School	Purchase of 100 Lockers		500,000.00	
Mwenda Andu Secondary School	Construction of a single 45 capacity Laboratory (Foundation). Kinangop NGCDF and parents will co fund where Kinangop CDF will		1,000,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Sasumwa Secondary School	give Ksh 2,000,000 in 2 FY. Ksh 1,000,000 will be used for construction of Foundation. Extension of dining hall to 600 capacity. Kinangop NGCDF and parents will co fund where Kinangop CDF will give Ksh 2,000,000 in 2 FY. Ksh 1,000,000 will be used for Construction of Foundation. (The balance to be factored in FY 20/21 to completion).		1,000,000.00	
Rwanyambo Secondary School	Construction of dining hall (600 capacity) Kinangop NGCDF and parents will co fund where Kinangop CDF will give Ksh 2,000,000 in 2 FY. Ksh 1,000,000 will be used for Construction of Foundation. (The balance to be factored in FY 20/21 to completion).		1,000,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Raitha Secondary School	Field levelling (1.5 acres) to completion.		300,000.00	
Mucibau Secondary School	Construction of one classroom to completion.		1,000,000.00	
Secondary schools revision books	Purchase of revision books for secondary schools in the constituency		2,000,000.00	
Amounts due to other grants and other transfers				
Security				
Magammu police post.	Completion of police post 8 rooms (flooring, painting and external finishes)		1,000,000.00	
Matura Assistant chief's office.	Construction of 3 roomed chiefs office		600,000.00	
Heni sublocation assistant chiefs office	Purchase of land (quarter of an acre)		400,000.00	
Mutarnaiyu assistant chiefs office	Purchase of land (Half of an acre)		600,000.00	
Cheese Assistant chief's office.	Construction of 3 roomed chiefs office		600,000.00	
Matundura police post.	Construction of police post 4 rooms (foundation level).		500,000.00	
Kinja AP post.	Wiring of AP post 6 rooms and electricity		200,000.00	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Henri AP post.	Wiring of AP post 3 rooms		100,000.00	
Sports	Purchase of 600 pairs sport boots for top 5 teams who will win in the constituency tournament per ward:-		300,000.00	
Grand Total		58,693,973.54	71,276,827.00	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	18,093,279.08	-		18,093,279.08
Transport equipment	3,606,463.96	-		3,606,463.96
Office equipment, furniture and fittings	4,304,553.00	-		4,304,553.00
ICT Equipment, Software and Other ICT Assets	2,384,000.00	-		2,384,000.00
Other Machinery and Equipment	18,500,000.00	-		18,500,000.00
Heritage and cultural assets	-	-		
Intangible assets	-	-		
Total	46,888,296.04	-		46,888,296.04

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

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kinja Primary School	Equity Bank	0200297699872	32,605.00	
Rugongo Primary School	Equity Bank	0200277391219	49,270.00	
Kiyo Primary School	Equity Bank	0200271773019	335.00	
Kitiri Primary School	Equity Bank	0200299445351	1,160.00	
Ndaracini Primary School	Equity Bank	0200190725767	14,818.00	
Mbogani Primary School	Equity Bank	0200277578115	2,233,590.00	
St Marys Baraka Primary School	Equity Bank	0200278606874	2,566,330.00	
Nyakio Primary School	Equity Bank	0200299746906	30,346.00	
Kangutu Primary School	Equity Bank	0200278892059	367,041.00	
Kiriko Primary School	Equity Bank	0200279871270	56,566.00	
Kaugi Primary School	Equity Bank	0200299746906	30,346.00	
Ndothua Primary School	Equity Bank	0200277386604	36,432.00	
Kiambariki Primary School	Equity Bank	0200280161378	83,544.00	
Kawamaitha Primary School	Equity Bank	0200277397724	299,687.00	
Muhuti Primary School	Equity Bank	0200277386748	300,355.00	
Mukiri Primary School	Equity Bank	0200277386789	146,594.00	
Grace Primary School	Equity Bank	0200277580527	10,880.00	
Kenyatta Road Primary School	Equity Bank	0200271784618	24,756.00	
Gacharage Primary School	Equity Bank	0200277386664	150,069.00	
Kahuria Primary School	Equity Bank	0200280115381	543,237.00	
Mkungi Primary School	Equity Bank	0200280069400	92,247.00	
Kitogo Primary School	Equity Bank	0200297214531	114,667.00	

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Rugongo Primary School	Equity Bank	0200277391219	49,270.00	
Centre Primary School	Equity Bank	0200271773741	906,257.00	
Koinange Primary School	Equity Bank	0200280175352	500,050.00	
Murungaru Primary School	Equity Bank	0200277441926	1,514,793.00	
Karate Primary School	Equity Bank	0200280174983	635,180.00	
Kahuho Primary School	Equity Bank	0200278682123	50,725.00	
Karoroha Primary School	Equity Bank	0200278880706	594,846.00	
Aberdare Primary School	Equity Bank	0200299505032	614,514.00	
Mucibau Primary School	Equity Bank	0200271771936	111,863.00	
Cheese Primary School	Equity Bank	0200277541582	600,042.00	
Bara Inya Primary School	Equity Bank	0200261398616	3,296,107.00	
Mucorui Primary School	Equity Bank	0200271820105	695,866.00	
Mutonyora Primary School	Equity Bank	0200271789304	56,554.00	
Mekaro Primary School	Equity Bank	0200280317788	10,100.00	
Kanyugi Primary School	Equity Bank	0200190737800	33,122.00	
Njoguini Primary School	Equity Bank	0200280196231	1,000,380.00	
Njabini Primary School	Equity Bank	0200271815954	63,720.00	
Churiri Primary School	Equity Bank	0200280487825	630,522.00	
Kahuho Primary School Murungaru	Equity Bank	0200261506721	988,350.00	
Muchorui Primary School	Equity Bank	0200271820105	695,866.00	
Mwiteithia Primary School	Equity Bank	0200272220250	1,014,829.00	
Sasumua Primary School	Equity Bank	0200277396812	1,000,280.00	
Ragia Primary School	Equity Bank	0200279069463	1,402,760.00	

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Githabai Primary School	Equity Bank	0200277386850	1,702,968.00	
Munyaka Primary School	Equity Bank	0200299043802	19,666.00	
Heni Primary School	Equity Bank	0200277462170	34,443.00	
Kambata Primary School	Equity Bank	0200190300423	12,788.00	
Kirarwa Primary School	Equity Bank	0200279871335	75,650.00	
Githunguri Primary School	Equity Bank	0200197321648	11,817.00	
Kirathimo Primary School	Equity Bank	0200299815767	4,978.00	
Hianyu Primary School	Equity Bank	0200193188341	17,740.00	
Raitha Secondary School	Equity Bank	0200296046107	460.00	
Rwanyambo Secondary School	Equity Bank	0200279643059	150,069.00	
Sasumwa Secondary School	Equity Bank	0200280490647	184,228.00	
Mwenda Andu Secondary School	Equity Bank	0200280463424	1,000,000.00	
St Michael Faru Secondary School	Equity Bank	0200278737726	571,054.00	
Thindi High Star Sec School	Equity Bank	0200264386566	1,186,407.00	
Ndunyu Njeru Sec School	Equity Bank	0200271868276	259,270.00	
Gathara Secondary School	Equity Bank	0200271799003	35.00	
Nandarasi Secondary School	Equity Bank	0200271774006	998,231.00	
Rugongo Secondary School	Equity Bank	0200277391219	49,270.00	
Kamunyaka Secondary School	Equity Bank	0200272014647	501,440.00	
Mt Kinangop Girls Secondary School	Equity Bank	0200277727288	1,060,056.00	
St Michael Faru Secondary	Equity Bank	0200278737726	571,054.00	
Mucibau Secondary School	Equity Bank	0200280118933	52,501.00	
Kiyo Secondary School	Equity Bank	0200277620592	13,378.00	

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kiria Secondary School	Equity Bank	0200277580596	6,550.00	
Murungaru Secondary School	Equity Bank	0200264523463	1,571,970.00	
Mbirithi Secondary School	Equity Bank	1900280911835	2,600,000.00	
Kambata Secondary School	Equity Bank	0200279487230	100,001.00	
Ragia Secondary School	Equity Bank	1900281121031	-	
Kariahu Secondary School	Equity Bank	0200271851651	113,550.25	
Mwenda Andu Secondary School	Equity Bank	0200280463424	1,000,000.00	
Mwihoti Senior Secondary School	Equity Bank	1900281177756	-	
Kmtc Kinangop Campus	Equity Bank	0200279870991	2,438,700.00	
Heni Ap Post	Equity Bank	1900280912161	-	
Cheese Ass Chiefs Office	Equity Bank	0200277541582	600,042.00	
Mutamaiyu Ass Chiefs Office	Equity Bank	1900280904856	600,000.00	
Heni Sub Location Ass-Chiefs Office	Equity Bank	1900281046059	-	
Matura Ass Chiefs Office	Equity Bank	1900280905073	600,000.00	
Magumu Police Post	Equity Bank	0200271814782	1,027,230.00	
Njabini Chiefs Office	Equity Bank	0200271972844	250,000.00	
Engineer Chiefs Office	Equity Bank	0200162950628	27,861.25	
Kinangop Sports Committee	Equity Bank	0200196452331	107,776.20	
Kinangop Cons Env Comm	Equity Bank	0200261432834	15,556.00	
Rwanyambo Primary School	Equity Bank	0200279233097		60,111.00
Njabini Primary School	Equity Bank	0200271815954		20,149.00
Kioneki Primary School	Equity Bank	0200279014501		421,058.00
Chania Primary School	Equity Bank	0200277408162		8,580.00

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Mwiruti Primary School	Equity Bank	0200190271443		112,903.30
Aberdare Primary School	Equity Bank	0200299505032		398,775.50
Kiandege Primary School	Equity Bank	0200299169412		46,789.30
Muhuti Primary School	Equity Bank	0200277386748		355.00
Mbirithi Primary School	Equity Bank	0200278881799		50,018.15
Mwihoko Primary School	Equity Bank	0200277385853		64,023.00
Raitha Primary School	Equity Bank	0200296046107		41,535.00
St Christopher Pri School	Equity Bank	0200271785274		37,171.00
Gacharage Primary School	Equity Bank	0200277386664		105,604.00
Kimuri Primary School	Equity Bank	0200263309970		127,564.95
Githinji Sec School	Equity Bank	0200278988102		153,140.00
St Marys Sec School	Equity Bank	0200278988197		4,684.00
Kenyatta Road Primary School	Equity Bank	0200271784618		2,775.00
Kihunguru Priiary School	Equity Bank	0200279054686		395,236.05
Ragia Primary School	Equity Bank	0200279069463		499,760.00
Mbogani Primary School	Equity Bank	0200277578115		89,560.00
Kangutu Primary School	Equity Bank	0200278892059		360,915.75
Kamirangi Pri School	Equity Bank	0200278850191		102,442.50
Kiriko Pri School	Equity Bank	0200279871270		900,000.00
Tulaga Primary School	Equity Bank	0200277383614		778,859.65
Kirarwa Primary School	Equity Bank	0200279871335		1,500,000.00
Ndunyu Njeru Primary School	Equity Bank	0200272520617		700,096.00
Mugumo-Ini Primary School	Equity Bank	0200279871545		400,000.00

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Baraka Primary School	Equity Bank	0200278606874		2,981,454.00
Kawamaitha Primary School	Equity Bank	0200277397724		500,000.00
Nandarasi Sec School	Equity Bank	0200271774006		102,980.95
Gathara Sec School	Equity Bank	0200293545146		22,600.95
Kangeraini Sec School	Equity Bank	0200298907456		643,940.00
Kambata Sec Sch	Equity Bank	0200279487230		1,000,000.00
Karate Sec School	Equity Bank	0200197637458		115,182.65
Heni Pri School	Equity Bank	0200277462170		34,443.00
Kariahu Sec School	Equity Bank	0200271851651		153,291.25
Kenton Secondary School	Equity Bank	0200279027790		1,051,821.00
Nyakio Secondary School	Equity Bank	0200277694544		940.90
Muthomi Secondary School	Equity Bank	0200279054465		198,200.00
Kmtc Kinangop Campus	Equity Bank	0200279870991		7,500,000.00
Nyakio Primary School	Equity Bank	0200277386648		609,280.00
Olmagogogo Ass Chief Office	Equity Bank	0200279477338		492,020.00
Kinamba Ass Chiefs Office	Equity Bank	0200279462299		23,229.00
Engineer Chiefs Office	Equity Bank	0200162950628		27,861.25
Nyakio Ap Post	Equity Bank	0200279037289		26,400.00
Murungaru Acc Office	Equity Bank	0200271876242		654,220.00
Kinangop Sports Committee	Equity Bank	0200196452331		11,299.20
Kinangop Cons Env Comm	Equity Bank	0200261432834		3,036.70
Kinangop Const Road Rehabilitation	Equity Bank	0200272423611		64,129.00
Heni Secondary school	Equity Bank	0200279718411		7,162,250.00

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kinangop Constituency Development Fund	Equity Bank	0200279037289		1,360.00
TOTALS			43,187,610.70	30,762,046.15

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report for the year ended 2018	Stalled Projects	3,200,000 was disbursed to 4 secondary schools each school getting Ksh 800,000. Project verification revealed that internal and external finishes had not been done.	FAM and Kinangop NG CDFC	Resolved
Report for the year ended 2018	Un-implemented project	Ksh 2,300,000 was allocated to one secondary school and 4 primary schools. A review of bank statements showed that the money had not been spent.	FAM and Project Management committees	Resolved