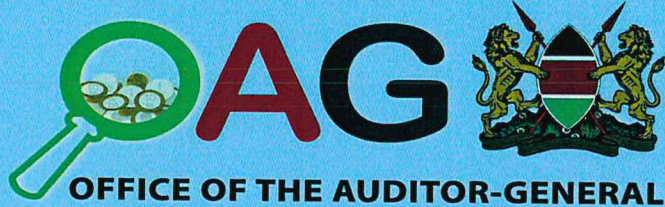


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 APR 2022

DAY.

TUES.

TABLED  
BY:

Lom

CLERK-AT  
THE-TABLE:

MAMOTAI WANJIKU

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2019**







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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KINANGOP  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019



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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KINANGOP CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**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.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 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 NGCDF -KINANGOP Constituency. 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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**(f) NGCDF KINANGOP Constituency Contacts**

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

**(g) NGCDF KINANGOP Constituency Bankers**

1. 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  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

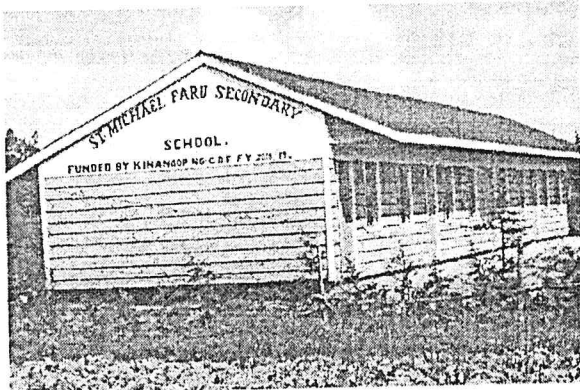
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**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

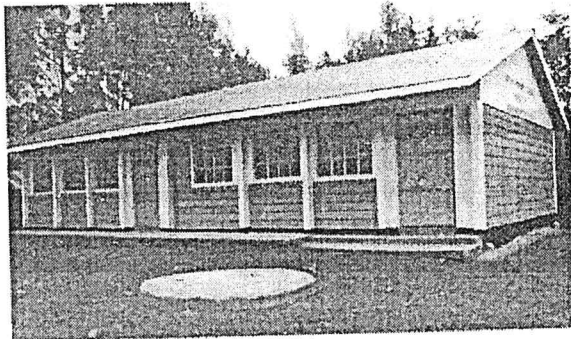
KINANGOP-NG-CDFC has ensured that most projects that were initiated this year have been completed or the intended phase is completed.

**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 among them the St. Michael Faru Secondary school have been completed and will now be able to benefit 200 students every year. Other schools that have benefited are:



a. St Michael Faru Secondary School



b. Kahuho Primary School



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**KINANGOP CONSTITUENCY**

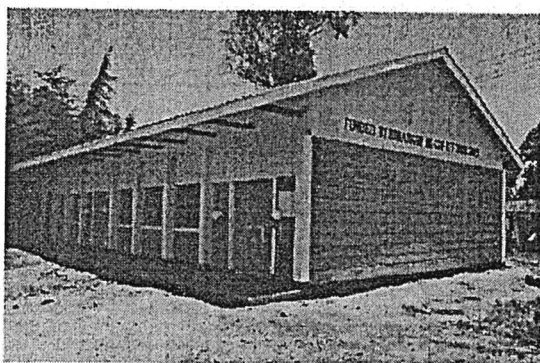
**Reports and Financial Statements**

**For the year ended June 30, 2019**

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c. Mukiri Primary School



d. Bongo mixed secondary school

- d) Besides the regular Bursaries, we have been able to support 125 students with full scholarship an initiative that have seen bright and destitute students continue with their education uninterrupted.
- e) We have supplied 15 schools located in areas without tap water with 10,000 lts. water tanks to facilitate water harvesting.

**IMPLEMENTATION CHALLENGES**

The major challenge experienced in FY 2018/2019 was, a high number of bursary cases due to prolonged drought experienced towards the end of year 2018 and at the onset of year 2019.

Sign

**CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KINANGOP CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2019**

**III. STATEMENT OF NG CDF KINANGOP CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government NG CDF Kinangop Constituency shall prepare financial statements in respect of that NG CDF Kinangop Constituency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-KINANGOP Constituency is responsible for the preparation and presentation of the NG CDF Kinangop Constituency's financial statements, which give a true and fair view of the state of affairs of the NG CDF Kinangop Constituency for and as at the end of the financial year (period) ended on June 30, 20-. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG CDF Kinangop Constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG CDF Kinangop Constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-KINANGOP Constituency accepts responsibility for the NG CDF Kinangop Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG CDF Kinangop Constituency's* financial statements give a true and fair view of the state of NG CDF Kinangop Constituency's transactions during the financial year ended June 30, 20-, and of the NG CDF Kinangop Constituency's financial position as at that date. The Accounting Officer charge of the NGCDF-KINANGOP Constituency further confirms the completeness of the accounting records maintained for the *NG CDF Kinangop Constituency*, which have been relied upon in the preparation of the NG CDF Kinangop Constituency's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-KINANGOP Constituency financial statements were approved and signed by the Accounting Officer on 12/3/2020.

  
Fund Account Manager  
Name: Caroline Kariuki

  
Sub-County Accountant  
Name: Amon Thananga  
ICPAK Member Number: 12499



# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KINANGOP CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019**

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### **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 9 to 46, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kinangop Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Qualified Opinion**

##### **Unsupported Compensation of Employees**

The statement of receipts and payments reflects compensation of employees of Kshs.3,163,976;(2018-Kshs.2,274,223) and as disclosed under Note 4 to the financial statements. However, the schedule in support includes payments totaling to Kshs.875,291 which are not compensation of employees related as tabulated below:-



S/No.	Cheque No	Payment Date	Amount (Kshs.)
1	8825	13/3/2019	100,000
2	8277	15/8/2018	50,000
3	9282	21/6/2019	160,000
4	8512	24/10/2018	50,000
5	8504	16/10/2018	120,000
6	8513	24/10/2018	100,000
7			70,000
8	9239	2/5/2019	100,000
9	9272	2/5/2019	100,000
10		2/5/2019	7,306
11	8627	9/1/2019	17,985
			<b>875,291</b>

Consequently, the accuracy and validity of the reported compensation of employees cost of Kshs.3,163,976 for the year ended 30 June 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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: recurrent and development combined reflects final payments budget and actual on comparable basis of Kshs.127,530,830 and Kshs.76,126,629 respectively resulting to an overall under absorption of Kshs.51,404,201 or 40.3 % of the budget. No satisfactory explanations have been rendered for the under absorption.

Consequently, the residents of Kinangop Constituency did not receive the envisioned services.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

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

## Basis for Conclusion

### 1. Projects Implementation

The statement of receipts and payments reflects transfers to other government units of Kshs.38,827,027;(2018-Kshs.31,500,000) and as disclosed under Note 6 to the financial statements.

Review of the project implementation status report as of 30 June, 2019 indicated that sixty-one (61) projects with budget allocation of Kshs. 61,860,000 were at different statuses of implementation as summarised out below: -

Status	Number of Projects	Allocation (Kshs.)
Ongoing Projects	12	10,000,000
Not Started	34	36,700,000
Completed Projects	15	15,160,000
<b>Total</b>	<b>61</b>	<b>61,860,000</b>

The following unsatisfactory issues were however noted: -

#### 1.1. Incomplete Projects

Forty-six (46) projects funded to the tune of Kshs.46,700,000 were incomplete due to delays attributed to slow tendering processes and late receipt of funds from the Board.

#### 1.2. Unsatisfactorily Implemented Projects

Six (6) projects with funding allocation of Kshs.6,767,640 were sampled for verification during the month of February, 2020 and the following observations were made:-

<b>Project Name and Activity</b>	<b>Completion Date</b>	<b>Contract Sum (Kshs.)</b>	<b>Observations</b>
Mt.Kinangop Secondary School - Roofing of laboratory	18/04/2019	1,000,000	Project is late with roofing done but incomplete. The project started in 2016-2017 FY and is in use as a classroom.
Githinji Secondary School - Construction of one classroom	09/11/2019	800,000	Project is incomplete and not in use; window glazing, painting and black board not done.
Muthomi Secondary School - Construction of one classroom	19/09/2019	799,740	Project is incomplete and not in use; doors, windows, glazing, plastering, flooring, painting and black board not done.
Thindi High Star Secondary School - Construction of eight (8) doors boys & girls toilets	21/01/2020	500,000	Project is incomplete; roofing, fixing of doors and plastering not done.
Kiyo Secondary School - Construction of two classrooms	07/10/2019	1,500,000	Project is incomplete and not in use; flooring, glazing, painting and black board had not been done.
Karati Secondary School - Construction of a dining hall	18/02/2020	2,167,900	Project is incomplete and not in use; flooring, painting and glazing not done. The walls are partly done.
<b>Total</b>		<b>6,767,640</b>	

No satisfactory explanations have been rendered for the deficiencies in projects implementation despite the full funding having been remitted to the respective Project Management Committees.

Consequently, it has not been possible to confirm if and when value for money will be realized from the incomplete and unsatisfactorily implemented projects.

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 risk and to develop the strategies to mitigate them. This is contrary to Regulation 165(1) of the Public Finance Management Act (National Government) Regulations, 2015.

Consequently, it has not been possible to confirm whether the risks faced have been identified and appropriately mitigated.

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

#### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, 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 financial reporting process, reviewing the effectiveness of how the Fund 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 overall 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 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 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 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

31 December, 2021

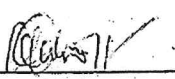


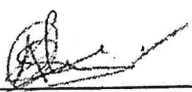
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	114,324,496	83,906,035.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	165,000	-
<b>TOTAL RECEIPTS</b>		<b>114,489,496</b>	<b>83,906,035.00</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,163,976	2,274,223.00
Use of goods and services	5	9,147,536	8,560,476.00
Transfers to Other Government Units	6	36,827,027	31,500,000.00
Other grants and transfers	7	25,428,090	46,032,577.00
Acquisition of Assets	8	1,560,000	1,025,000.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>76,126,629</b>	<b>89,392,276.00</b>
<b>SURPLUS/(DEFICIT)</b>		<b>38,362,867</b>	<b>(5,486,241.00)</b>

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 12/3/2020 and signed by:

  
 Fund Account Manager  
 Name: Caroline Kariuki

  
 Sub-County Accountant  
 Name: Amon Thananga  
 ICPAK Member Number: 12499



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

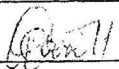
**VI. STATEMENT OF ASSETS AND LIABILITIES**


	Note	2018-2019 Kshs	2017-2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	42,404,201	4,041,335.00
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>42,404,201</b>	<b>4,041,335.00</b>
Current Receivables			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>42,404,201</b>	<b>4,041,335.00</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>42,404,201</b>	<b>4,041,335.00</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	4,041,335	9,527,576.00
Surplus/Defict for the year		38,362,867	(5,486,241.00)
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>42,404,202</b>	<b>4,041,335.00</b>

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 12/3/2020 and signed by:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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Fund Account Manager  
Name: Caroline Kariuki

  
Sub-County Accountant  
Name: Amon Thananga  
ICPAK Member Number: 12499





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**VII. STATEMENT OF CASHFLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
<b>Receipts</b>			
Transfers from NGCDF Board	1	114,324,496	83,906,035.00
Other Receipts	8	165,000	=
<b>Total receipts</b>		<b>114,489,496</b>	<b>83,906,035.00</b>
<b>Payments</b>			
Compensation of Employees	4	3,163,976	2,274,223.00
Use of goods and services	5	9,147,536	8,560,476.00
Transfers to Other Government Units	6	36,827,027	31,500,000.00
Other grants and transfers	7	25,428,090	46,032,577.00
Other Payments	9	-	-
<b>Total payments</b>		<b>74,566,629</b>	<b>88,367,276.00</b>
<b>Total Receipts Less Total Payments</b>		<b>39,922,867</b>	<b>Λ</b>
<b>Adjusted for:</b>			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
<b>Net Adjustments</b>			
<b>Net cash flow from operating activities</b>		<b>39,922,867</b>	<b>(4,461,241.00)</b>
		Λ	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,560,000)	(1,025,000.00)
<b>Net cash flows from Investing Activities</b>		<b>(1,560,000)</b>	<b>(1,025,000.00)</b>
		Λ	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>38,362,867</b>	<b>(5,486,241.00)</b>
Cash and cash equivalent at BEGINNING of the year	13	4,041,335	9,527,576.00
Cash and cash equivalent at END of the year		42,404,202	4,041,335.00

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 12/3/2020 and signed by:

  
 Fund Account Manager  
 Name: Caroline Kariuki

  
 Sub-County Accountant  
 Name: Amon Thananga  
 ICPAK Member Number: 12499

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**

Reports and Financial Statements  
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	109,040,876	18,324,955	127,365,831	118,365,831	9,000,000	92.9%
Proceeds from Sale of Assets						
Other Receipts		165,000	165,000	165,000		100.0%
	<b>109,040,876</b>	<b>18,489,955</b>	<b>127,530,831</b>	<b>118,530,831</b>	<b>9,000,000</b>	<b>92.9%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,200,000	-	3,200,000	3,163,976	36,024	98.9%
Use of goods and services	6,613,678	2,543,157	9,156,835	9,147,536	9,299	99.9%
Transfers to Other Government Units	52,300,000	13,727,027	66,027,027	36,827,027	29,200,000	55.8%
Other grants and transfers	45,367,198	2,219,770	47,586,968	25,428,090	22,158,878	53.4%
Acquisition of Assets	1,560,000	0	1,560,000	1,560,000		100.0%
Other Payments						
<b>TOTALS</b>	<b>109,040,876</b>	<b>18,489,954</b>	<b>127,530,830</b>	<b>76,126,629</b>	<b>51,404,201</b>	<b>59.7%</b>

a) The AIA of Kshs 165,000 was from sale of tenders


b) The sectors with under absorption was as a result of funds that were received almost the end of the financial year.

- i. – Transfer to other government units had a utilization of 55.8% and this was attributed to late disbursement of funds since some funds were received mid-June.
- ii. – Other grants and transfers had a utilization of 53.4% and this was attributed to late disbursement of funds since some funds were received mid-June.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2019

The NGCDF-KINANGOP Constituency financial statements were approved on 12/08/2020 and signed by:

  
Fund Account Manager  
Name: Carolinne Kariuki

  
Sub-County Accountant  
Name: Amon Thananga  
ICPAK Member Number: 12499



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -- KINANGOP CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET EXECUTION BY PROGRAMMES AND SUB- PROGRAMMES	Original Cost	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Programme/Sub- programme					
1 Admin					
1.1 Employees' Salaries	3,200,000.00	-	3,200,000.00	3,163,976.00	36,024.00
1.2 Goods and Services	2,000,000.00	682,759.00	2,682,759.00	2,682,759.00	-
1.3 NSSF	50,000.00	-	50,000.00	43,600.00	6,400.00
1.4 NHIF	80,000.00	-	80,000.00	77,100.00	2,900.00
1.4 Committee Expenses	1,212,452.00	1,000,000.00	2,212,452.00	2,212,452.00	-
2 M and E					
2.1 Goods and Services	500,000.00	860,398.00	1,360,398.00	1,360,398.00	-
2.2 Committee Expenses	771,226.00		771,226.00	771,226.00	-
2.3 CDFC/PMC Capacity Building	2,000,000.00	-	2,000,000.00	2,000,000.00	-
	9,813,678.00	2,543,157.00	12,356,835.00	12,311,511.00	45,324.00
3 Emergency					
3.1 Primary school	4,738,993.45	533,564.00	5,272,557.45	4,537,310.00	735,247.45
3.2 Secondary school	1,000,000.00		1,000,000.00	1,000,000.00	-
Total	5,738,993.45	533,564.00	6,272,557.45	5,537,310.00	735,247.45
4 SPORTS					
4.1 Sports	300,000.00	-	300,000.00	-	300,000.00
4.2 Sports	1,880,817.00	227,586.20	2,108,403.20	227,586.20	1,880,817.00
Total	2,180,817.00	227,586.20	2,408,403.20	227,586.20	2,180,817.00
5 ENVIRONMENT					
5.1 Environment	2,180,817.00	227,586.20	2,408,403.20	227,586.20	2,180,817.00
Total	2,180,817.00	227,586.20	2,408,403.20	227,586.20	2,180,817.00
6 BURSARY					
Bursary Secondary Schools	17,266,570.07	-	17,266,570.07	12,454,734.00	4,811,836.07
6.1 Bursary Tertiary Schools	8,000,000.00	-	8,000,000.00	5,249,840.00	2,750,160.00
6.2					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

6.3	Bursary special schools	2,000,000.00	-	2,000,000.00	-	2,000,000.00
	Primary school	27,266,570.07	-	27,266,570.07	17,704,574.00	9,561,996.07
7	Projects					
7.1	Baraka Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.2	Githinji Primary School	600,000.00	-	600,000.00	-	600,000.00
7.3	St Marys Primary School	700,000.00	-	700,000.00	-	700,000.00
7.4	Mutonyora Primary School	800,000.00	-	800,000.00	800,000.00	-
7.5	St Christopher Primary School	700,000.00	-	700,000.00	-	-
7.6	Kahuho Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	700,000.00
7.7	Kenyatta road Primary School	200,000.00	-	200,000.00	-	-
7.8	Mbogani Primary School	800,000.00	-	800,000.00	-	200,000.00
7.9	Mukiri Primary School	1,500,000.00	-	1,500,000.00	800,000.00	-
7.1	Kihunguru Primary School	800,000.00	-	800,000.00	1,500,000.00	-
7.11	Ragia Primary School	800,000.00	-	800,000.00	-	800,000.00
7.12	Rwanyambo Primary School	800,000.00	-	800,000.00	-	800,000.00
7.13	Njabini Primary School	700,000.00	-	700,000.00	-	700,000.00
7.14	Kioneki Primary School	800,000.00	-	800,000.00	-	800,000.00
7.15	Mucibau Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.16	Chania Primary School	1,300,000.00	-	1,300,000.00	-	1,300,000.00
7.17	Hianyuu Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.18	Gacharage Primary School	1,500,000.00	-	1,500,000.00	-	1,500,000.00
7.19	Kamirangi Primary School	1,500,000.00	-	1,500,000.00	1,500,000.00	-
7.2	Kimuri Primary School	1,500,000.00	-	1,500,000.00	-	1,500,000.00
7.21	Mwiruti Primary School	800,000.00	-	800,000.00	-	800,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**

Reports and Financial Statements  
For the year ended June 30, 2019

7.22	Aberdare Primary School	800,000.00	800,000.00	800,000.00	-	800,000.00	800,000.00
7.23	Gitite Primary School	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	-
7.24	Kiandege Primary School	800,000.00	800,000.00	800,000.00	-	800,000.00	800,000.00
7.25	Muhuti Primary School	300,000.00	300,000.00	300,000.00	-	300,000.00	300,000.00
7.26	Mbirithi Primary School	1,500,000.00	1,500,000.00	1,500,000.00	-	1,500,000.00	1,500,000.00
7.27	Tulaga Primary School	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	-
7.28	Mwihoko Primary School	800,000.00	800,000.00	800,000.00	-	800,000.00	800,000.00
7.29	Raiitha Primary School	800,000.00	800,000.00	800,000.00	-	800,000.00	800,000.00
7.3	Kiriahu Primary School	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	-
7.31	Kanamba Primary School	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	-
7.32	Muhuti Primary School	500,000.00	500,000.00	500,000.00	-	500,000.00	500,000.00
7.33	Aberdare Primary School	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	-
7.34	Kiambaa Primary School	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	-
7.35	Githunguri Primary School	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	-
7.36	Githunguri Primary School	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	-
7.37	Matundura Primary School	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	1,400,000.00	-
7.37	Mwiteithia Primary School	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	-
7.38	Kihumbu Primary School	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	-
7.39	Munyaka Primary School	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	-
7.4	Githinji Primary School	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-
7.41	Kangutu Primary School	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	-
7.42	Tulaga Primary School	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
 Reports and Financial Statements  
 For the year ended June 30, 2019

7.43	Murungaru Primary School		200,000.00	200,000.00	200,000.00	
7.44	Karoroha Primary School		600,000.00	600,000.00	600,000.00	
7.45	Mwiteithia Primary School		500,000.00	500,000.00	500,000.00	
7.46	Kiambaa pry sch		300,000.00	300,000.00	300,000.00	
	Total	31,000,000.00	8,800,000.00	39,800,000.00	23,100,000.00	16,700,000.00
8	Secondary school Projects	^	^	^	^	^
8.1	St Marys Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	-
8.2	Githinji secondary school	800,000.00	800,000.00	800,000.00	800,000.00	-
8.3	Koinange mixed secondary school	800,000.00	800,000.00	800,000.00	800,000.00	-
8.4	Kiyo secondary school	800,000.00	800,000.00	800,000.00	800,000.00	-
8.5	St Michael Faru secondary school	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	-
8.6	Kahuru Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	-
8.7	Thindi high star Secondary School	500,000.00	500,000.00	500,000.00	500,000.00	-
8.9	Muthomi Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	-
8.10	Gathara Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
8.11	Mwiteithia Secondary School	800,000.00	800,000.00	800,000.00	800,000.00	-
8.12	Kenton Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
8.13	Kambata Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
8.14	Nandarasi Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
8.15	Kageraini Secondary School	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**

Reports and Financial Statements  
For the year ended June 30, 2019

8.16	Karati Secondary School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
8.17	Kiahuho secondary school		500,000.00	500,000.00	500,000.00	-
8.19	Kiahuho secondary school		250,000.00	250,000.00	250,000.00	-
8.20	Mt Kinangop girls school		1,000,000.00	1,000,000.00	1,000,000.00	-
8.21	Bongo mixed Secondary School		1,500,513.60	1,500,513.60	1,500,513.60	-
8.22	Thindi high star Secondary school borehole		176,513.60	176,513.60	176,513.60	-
8.23	Ndunyu njeru school		350,000.00	350,000.00	350,000.00	-
8.24	Kirarwa secondary school		150,000.00	150,000.00	150,000.00	-
	<b>Total</b>	<b>12,300,000.00</b>	<b>4,927,027.20</b>	<b>17,227,027.20</b>	<b>12,227,027.20</b>	<b>5,000,000.00</b>
9	<b>Tertiary Projects</b>					
9.1	Kinangop technical and Vocational college	1,500,000.00		1,500,000.00	1,500,000.00	-
9.2	Kinangop technical and Vocational college	3,800,000.00		3,800,000.00	-	3,800,000.00
9.3	Kinangop technical and Vocational college	3,700,000.00		3,700,000.00	-	3,700,000.00
	<b>Total</b>	<b>9,000,000.00</b>		<b>9,000,000.00</b>	<b>1,500,000.00</b>	<b>7,500,000.00</b>
10	<b>Security Projects</b>					
10.1	Nyakio chief's office.	200,000.00		200,000.00	200,000.00	-
10.2	Nyakio AP Post	500,000.00		500,000.00	-	500,000.00
10.3	Kinamba Assistant chief's office.	500,000.00		500,000.00	-	500,000.00
10.4	Karandi AP post 3 staff house	300,000.00		300,000.00	300,000.00	-
10.5	Ohmagogo assistant chiefs office	500,000.00		500,000.00	-	500,000.00
10.6	Engineer chief's office.	500,000.00		500,000.00	-	500,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

10.7	Murungaru ACC's office.	500,000.00		500,000.00		500,000.00
10.8	Cheese Ap Post		1,081,034.49	1,081,034.49		1,081,034.49
10.9	Murungaru chiefs		150,000.00	150,000.00		150,000.00
11	Roads	3,000,000.00	1,231,034.49	4,231,034.49	1,731,034.49	2,500,000.00
11.1	Kahuroko Aberdare road	2,500,000.00		2,500,000.00		2,500,000.00
11.2	Aberdare Tulaga road	2,500,000.00		2,500,000.00		2,500,000.00
12	Purchase of furnitures	5,000,000.00		5,000,000.00		5,000,000.00
12.1	NG-Cdf Office	700,000.00		700,000.00	700,000.00	
12.2	NG-Cdf Office Furniture/Equipment	460,000.00		460,000.00	460,000.00	
12.3	NG-Cdf Office Furniture/Equipment	400,000.00		400,000.00	400,000.00	
		1,560,000.00		1,560,000.00	1,560,000.00	
	<b>TOTALS</b>	109,040,875.52	18,489,955.09	127,530,830.61	76,126,629.09	51,404,201.52



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KINANGOP CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2019**

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**IX. 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 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. Report for NG CDF Kinangop Constituency**

The financial statements are for the NGCDF-KINANGOP Constituency. The financial statements encompass the reporting NG CDF Kinangop Constituency 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 NG CDF Kinangop Constituency for all the years presented.

**a) Recognition of Receipts**

The NG CDF Kinangop Constituency recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NG CDF Kinangop Constituency.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to NG CDF Kinangop Constituency)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving NG CDF Kinangop Constituency.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient NG CDF Kinangop Constituency or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

## **b) Recognition of payments**

The NG CDF Kinangop Constituency recognises all payments when the event occurs and the related cash has actually been paid out by the NG CDF Kinangop Constituency.

### **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 public NG CDF Kinangop Constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the NG CDF Kinangop 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 NG CDF Kinangop 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 the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NG CDF Kinangop Constituency at the end of the 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.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2019.

### **14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO. B005049	1	11,379,310	-
AIE NO. B005377	2	2,904,310	-
AIE NO. B030075	3	10,000,000	-
AIE NO. B030447	4	12,000,000	-
AIE NO. B006392	5	8,000,000	-
AIE NO. B042772	6	13,000,000	-
AIE NO. A699134	7	11,000,000	-
AIE NO. B047558	8	46,040,876	-
AIE NO. B005377	1		5,500,000
AIE NO. A892833	2		37,905,172
AIE NO. A896833	3		21,000,000
AIE NO. A896909	4		19,500,863
<b>TOTAL</b>		<b>114,324,496</b>	<b>83,906,035</b>

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	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	-	-
<b>Total</b>	-	-



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	165,000	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>165,000</b>	-

**4. COMPENSATION OF EMPLOYEES**

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	2,645,085	1,808,515
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	41,600
Gratuity -- paid	-	252,659
- accrued	-	171,449
Other personnel payments	475,291	-
NSSF	43,600	-
<b>Total</b>	<b>3,163,976</b>	<b>2,274,223</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	60,000.00	128,505.00
Office rent		-
Electricity	47,813.00	
Water & sewerage charges	5,000.00	
Communication, supplies and services	672,233.00	203,055.00
Domestic travel and subsistence	273,800.00	222,640.00
Printing, advertising and information supplies & services	171,580.00	189,078.00
Rentals of produced assets		-
Training expenses	2,000,000.00	-
Hospitality supplies and services	300,050.00	725,845.00
Other committee expenses	1,374,675.00	1,928,000.00
Committee allowance	1,764,000.00	3,269,000.00
Insurance costs		-
Specialised materials and services	131,500.00	-
Office and general supplies and services	700,365.00	226,007.00
Fuel ,oil & lubricants	500,000.00	500,000.00
Other operating expenses	892,780.00	178,454.00
Bank service commission and charges		
Security operations		
Routine maintenance – vehicles and other transport equipment	125,000.00	588,705.00
Routine maintenance – other assets	128,740.00	401,187.00
<b>Total</b>	<b>9,147,536.00</b>	<b>8,560,476.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

6. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	23,100,000	19,200,000.00
Transfers to secondary schools (see attached list)	12,227,027	7,700,000.00
Transfers to tertiary institutions (see attached list)	1,500,000	4,600,000.00
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>36,827,027</b>	<b>31,500,000.00</b>

7. OTHER GRANTS AND TRANSFERS

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,454,734	14,204,865.00
Bursary – tertiary institutions (see attached list)	5,249,840	7,587,300.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,731,034	1,550,000.00
Sports projects (see attached list)	227,586	1,736,206.00
Environment projects (see attached list)	227,586	1,736,206.00
Emergency projects (see attached list)	5,537,310	3,918,000.00
Roads	-	10,000,000.00
Other capital grants and transfer	-	5,300,000.00
<b>Total</b>	<b>25,428,090</b>	<b>46,032,577.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	700,000	-
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	860,000	650,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	375,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>1,560,000</b>	<b>1,025,000</b>

**9. OTHER PAYMENTS**

	2018-2019 Kshs	2017-2018 Kshs
Strategic plan	-	-
ICT Hub	-	-



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**10: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity bank, Naivasha Branch A/C no.0200295239050</i>	42,404,201.00	4,041,335.00
<b>Total</b>	<b>42,404,201.00</b>	<b>4,041,335.00</b>

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*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 or Institution</i>	<i>dd/mm/yy</i>	-	-	-
<b>Total</b>				-

**12A. RETENTION**

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
<b>Total</b>	-	-

**12B. STAFF GRATUITY OUTSTANDING**

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Add as appropriate	-	-
<b>Total</b>	-	-

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**13. BALANCES BROUGHT FORWARD**

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts		
Cash in hand	4,041,335.00-	9,527,576.00
Imprest	-	-
<b>Total</b>	<b>4,041,335.0</b>	<b>9,527,576.00</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

15.3: UNUTILIZED FUND (See Annex 3)

	2018-2019	2017-2018
	Kshs	Kshs
Compensation of employees	45,324.00	-
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	25,500,000.00	-
Amounts due to other grants and other transfers (see attached list)	16,858,877.00	4,041,335.00
Acquisition of assets	-	-
Others ( <i>specify</i> )	-	-
	-	-
	45,404,201.00	4,041,335.00



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	15,239,906.00	27,372,496.60
	15,239,906.00	27,372,496.60

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
	<b>Sub-Total</b>					
<b>Middle Management</b>						
4.						
5.						
6.						
	<b>Sub-Total</b>					
<b>Unionisable Employees</b>						
7.						
8.						
9.						
	<b>Sub-Total</b>					
<b>Others (specify)</b>						
10.						
11.						
12.						
	<b>Sub-Total</b>					
	<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	Payment of staff salaries and gratuity	45,324.00	0	
Use of goods & services	Purchase of fuel, repairs			
Amounts due to other Government entities		45,324.00		
Primary school				
Githirji Primary School	Renovation of 5 classrooms (flooring and plastering)	600,000.00	0	
St Marys Primary School	Renovation of 7 classes (plastering and flooring)	700,000.00	0	
St Christopher Primary School	Renovation of 7 classes (plastering and flooring)	700,000.00	0	
Kenyalta road Primary School.	Purchase of two 10,000 ltrs water tanks.	200,000.00	0	
Kihunguru Primary School	Construction of one Classroom.	800,000.00	0	
Ragia Primary School	Renovation of 7 classrooms (plastering, and flooring).	800,000.00	0	
Rwanyambo Primary School	Renovation of 12 classes (door and roof painting)	800,000.00	0	



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Njabini Primary School	Renovation of 2 classes (From lintel level, plastering, flooring, windows and doors)	700,000.00	0
Kioneki Primary School	Construction of one Classroom.	800,000.00	0
Chania Primary School	Renovation of 8 classes (Plastering and flooring) roof painting for 21 classes	1,300,000.00	0
Gacharage Primary School	Construction of two classrooms.	1,500,000.00	0
Kimuri Primary School	Construction of two classrooms.	1,500,000.00	0
Mwiruti Primary School	Construction of one classroom.	800,000.00	0
Aberdare Primary School	Construction of one classroom.	800,000.00	0
Kiandege Primary School	Construction of one classroom	800,000.00	0
Muhuti Primary School	Roof repair and painting for 12 classes.	300,000.00	0
Mbirithi Primary School	Construction of two classrooms.	1,500,000.00	0
Mwihoko Primary School	Construction of one classroom.	800,000.00	0
Raitha Primary School	Renovation of 8 classes (flooring and plastering)	800,000.00	0
Muluhi Primary School	Roof replacement for 6 classes	500,000.00	0
Secondary school			

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Gathara Secondary School	Purchase of 1 acre piece of Land	1,000,000.00	0
Kenton Secondary School	Completion of admin block (Roofing)	1,000,000.00	0
Kambata Secondary School	Completion of dining hall (roofing)	1,000,000.00	0
Nandarasi Secondary School	Completion of Laboratory (Roofing, windows and doors)	1,000,000.00	0
Kageraini Secondary School	Completion of Admin block (plastering, painting, plumbing and wiring)	1,000,000.00	0
Tertiary			0
Kinangop technical and Vocational college	Purchase of 25 sewing machines for tailoring.	3,800,000.00	0
		25,500,000.00	
Amounts due to other grants and other transfers			
Security			
Nyakio AP Post	Renovation of 5 staff house rooms (plastering, flooring and painting)	500,000.00	0
Kinamba Assistant chief's office.	Construction of chiefs office	500,000.00	0
Olmagogo assistant chiefs office	Construction of assistant chiefs office	500,000.00	0
Engineer chief's office.	Extension of one unit for assistant chief	500,000.00	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
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Murungaru ACC's office.	Completion of acc's office (plastering and painting)	500,000.00	0
Bursary	Payment of bursary to needy student	9,561,996.00	0
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	735,247.00	0
Sports	urchase of 600 pairs sport boots for top 5 teams who will win in the constituency tournament per ward:-	1,880,817.00	0
Environment	Purchase of water tanks (10,000 litres) for the following schools in the constituency	2,180,817.00	0
<b>Total</b>		<b>16,858,877.00</b>	
		<b>42,404,201.00</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KINANGOP CONSTITUENCY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	17,393,279.08	700,000.00		18,093,279.08
Transport equipment	3,606,463.96			3,606,463.96
Office equipment, furniture and fittings	3,444,553.00	860,000.00		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	45,328,296.04	1,560,000.00		46,888,296.04

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2019**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
MATUNDURA PRIMARY SCHOOL	Equity Bank	0200293190229	193,142.20	
KAROROHA PRIMARY SCHOOL	Equity Bank	0200278880706	23,420.00	
KIRIAHU PRIMARY SCHOOL	Equity Bank	0200271851651	902,236.00	
KAHUHO PRIMARY SCHOOL(GITHABAI)	Equity Bank	0200278682123	1,500,000.00	
MBOGANI PRIMARY SCHOOL	Equity Bank	0200277578115	800,725.00	
MUKIRI PRIMARY SCHOOL	Equity Bank	0200277386789	1,578,283.00	
MUCIBAU PRIMARY SCHOOL	Equity Bank	0200271771936	1,500,930.00	
NDARACAINI PRIMARY SCHOOL	Equity Bank	0200190725767	15,418.40	
GITHABAI PRIMARY SCHOOL	Equity Bank	0200277386850	28,465.00	
KENYATTA ROAD PRIMARY SCHOOL	Equity Bank	0200271784618	1,835.00	
KIAMBAA PRIMARY SCHOOL	Equity Bank	0200299489141	385,502.50	
TULAGA PRIMARY SCHOOL	Equity Bank	0200277383614	2,019,404.65	
KIRIAHU PRIMARY SCHOOL	Equity Bank	0200271851651	902,236.00	
MWETEITHIA PRIMARY SCHOOL	Equity Bank	0200272220250	509,369.00	
KAMIRANGI PRIMARY SCHOOL	Equity Bank	0200278850191	0	
KANAMBA PRIMARY SCHOOL	Equity Bank	0200271838957	363,233.00	
ST MARY SECONDARY SCHOOL	Equity Bank	0200278988197	0	
KOINANGE SECONDARY SCHOOL	Equity Bank	0200278971174	39,408.00	
ST MICHAEL FARU SECONDARY SCHOOL	Equity Bank	0200278737726	391,409.85	
THINDI HIGHSTAR SECONDARY SCHOOL	Equity Bank	0200264386566	676,239.60	
BONGO MIXED SECONDARY SCHOOL	Equity Bank	0200277480936	875,308.10	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
MUTHOMI SECONDARY SCHOOL	Equity Bank	0200279054465	00	
KIRARWA SECONDARY SCHOOL	Equity Bank	0200298896952	657.00	
KIYO SECONDARY SCHOOL	Equity Bank	0200277620592	1,499,285.00	
GITHINJI SECONDARY SCHOOL	Equity Bank	0200271789032	801,395.00	
KINANGOP CONSTITUENCY ENVIROMENT CONSERVATION COMM	Equity Bank	0200261432834	30,480.70	
NG -CDF OFFICE FENCING	Equity Bank	0200277384707	95,616.00	
KINANGOP TTI FENCING	Equity Bank	0200277330539	105,907.00	
STRATEGIC PLAN	EQUITY	0200276641622		1,499,450.00
SPORTS	EQUITY	0200196452331		8,862.00
ENVIROMENT	EQUITY	0200261432834		45,836.50
KIANDEGE PRIMARY SCHOOL	EQUITY	0200299169412		701,230.00
MWIHOKO PRIMARY SCHOOL	EQUITY	0200277385853		700,000.00
GITITE PRIMARY SCHOOL	EQUITY	0200261390321		699,843.05
KIRIAHU PRIMARY SCHOOL	EQUITY	0200271851651		700,420.00
MUKIRI PRIMARY SCHOOL	EQUITY	0200277386789		700,000.00
YAANGA PTRIMARY SCHOOL	EQUITY	0200299762574		500,000.00
MWIHOTI PRIMARY SCHOOL	EQUITY	0200195071801		701,583.10
KAHUHO PRIMARY SCHOOL	EQUITY	0200261506721		700,505.00
GITHABAI PRIMARY SCHOOL	EQUITY	0200277386850		500,000.00
CENTER PRIMARY SCHOOL	EQUITY	0200271773741		500,035.00
GACHARAGE PRIMARY SCHOOL	EQUITY	0200295942434		700,420.00
MUCHURUI PRIMARY SCHOOL	EQUITY	0200271820105		500,025.00
KIMURI PRIMARY SCHOOL	EQUITY	0200263309970		799,840.95
NDOTHUA PRIMARY SCHOOL	EQUITY	0200277386604		300,000.00

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KAHUHO PRIMARY SCHOOL	EQUITY	0200261506721		700,505.00
NDARACAINI PRIMARY SCHOOL	EQUITY	0200190725767		300,471.40
MUHUTI PRIMARY SCHOOL	EQUITY	0200277386748		300,000.00
ST CHRISTOPHER PRIMARY SCHOOL	EQUITY	0200271785274		300,890.00
MURUAKI PRIMARY SCHOOL	EQUITY	0200276787242		1,700,000.00
FARU PRIMARY SCHOOL	EQUITY	0200262525905		300,220.00
MUTAMAIYU PRIMARY SCHOOL	EQUITY	0200299742969		300,000.00
KIMATHI PRIMARY SCHOOL	EQUITY	0200298677217		302,410.00
NJABINI MIXED SECONDARY SCHOOL	EQUITY	0200275974651		701,790.00
MUTIINI SECONDARY SCHOOL	EQUITY	0200277386768		700,000.00
GATHARA SECONDARY SCHOOL	EQUITY	0200293545146		4,597.95
RUGONGO SECONDARY SCHOOL	EQUITY	0200273034914		833,739.00
KAMUNYAKA SECONDARY SCHOOL	EQUITY	0200272014647		827,510.00
NANDARASI SECONDARY SCHOOL	EQUITY	0200271774006		798,850.95
CHOBE -KAMBI NDORO ROAD	EQUITY	0200295239050		487,919.75
ENGINEER-MUTARAKWA ROAD	EQUITY	0200295239050		2,500,000.00
KAMBATA PRIMARY SCHOOL	EQUITY	0200190300423		252,512.00
GATHARA PRIMARY SCHOOL	EQUITY	0200271799003		27,325.00
GATHARA SECONDARY	EQUITY	0200293545146		4,597.95
KIAMBAA PRIMARY SCHOOL	EQUITY	0200299489141		499,930.00
NJABINI MIXED DAY SECONDARY SCHOOL	EQUITY	0200275974651		701,790.00
NJABINI CHIEF'S OFFICE	EQUITY	0200271972844		250,000.00
NDUNYU NJERU SECONDARY SCHOOL	EQUITY	0200271868276		1,000,000.00
KIRARWA SECONDARY SCHOOL	EQUITY	0200298896952		500,075.00
KIRATHIMO PRIMARY SCHOOL	EQUITY	0200299815767		1,403,360.00
KANAMBA PRIMARY SCHOOL	EQUITY	0200271838957		1,400,000.00

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KIJIKO PRIMARY SCHOOL	EQUITY	0200271798544		15,952.00
				27,372,496.60
<b>Total</b>			<b>15,239,906.00</b>	

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**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	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	

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TRIAL BALANCE AS AT 30TH JUNE 2019			
		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	42,404,201	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	3,163,976	
	Use of goods and services	9,147,536	
	Transfers to Other Government Units	36,827,027	
	Other grants and transfers	25,428,090	
	Acquisition of Assets	1,560,000	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		114,324,496
	Proceeds from sale of assets		-
	Others receipts		165,000
	Prior Year Adjustment		
	Receivables		
	Payables		
	<b>Fund Balance b/f</b>		4,041,335
	<b>TOTAL</b>	<b>118,530,830</b>	<b>118,530,831</b>