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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KONOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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 National Government Constituency Development Fund 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.

(b) Key Management

The NGCDF KONOIN 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 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Esau Kemboi
2.	Sub-County Accountant	Joseph Waweru
3.	Chairman NGCDFC	Eric Kirui
4.	Member NGCDFC	Philip Koibosut

(d) Fiduciary Oversight Arrangements

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

P.O. Box 46682-00100
Harambee Cooperative Plaza, 5th floor
Junction of Haile Selassie avenue & Uhuru Highway
Nairobi, KENYA

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

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For the year ended June 30, 2020

(f) NGCDF KONOIN Constituency Contacts

Telephone:

E-mail: cdfonoin.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF KONOIN Constituency Bankers

1. Kenya Commercial Bank
Sotik/Litein Branch
P.O. Box 5-20210
Litein.
Account no. 1105583376

(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


II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Guided by the vision of KONOIN Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

- The Konoin NG-CDF was allocated Kshs. 137,367,724 in Financial Year 2019/2020 and 19,924,856 (Cashbook Balance) was brought forward from the previous financial years. During the Financial Year under review, Kshs. 123, 140,876 was disbursed to the constituency. A balance of Kshs. 69,367,724 is due from the Board.
- The Konoin NG-CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the national functions priorities namely: education infrastructure and bursary, security, sports, environment through equity and sustainable development in poverty eradication at community level.
- The budget Performance against actual amounts was good except for a few issues, the change of Officers, tendering process, lack of space for expansion affected the performance to some extent since implementation of projects had to be slowed for a while.
- The Key achievements have been access to quality and equal opportunity in education by giving bursaries to the less fortunate students both in secondary and tertiary level, the NG-CDFC was able to award bursaries students both in secondary and tertiary level. We have also supported the youth by taking part in the sports activities within the constituency.
- Infrastructure in the public primary and secondary schools dormitory, classrooms, administration block, toilets is underway, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools, security projects of various police stations have also been constructed, renovated and this has given our security team a conducive working environment and also improved security.

Emerging issues, implementation challenges and recommendations

- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to huge balances of unrepresented cheques on the bank reconciliation statements and eventually stale cheques, late disbursement of funds.

Sign:.....

CHAIRMAN NG-CDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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-KONOIN Constituency's 2018-2022 strategic plan are to:

- a) To improve access to and quality of education
- b) To improve security in the constituency
- c) To increase rural electrification from 30% to 70%
- d) To improve road infrastructure
- e) To improve food and nutrition security
- f) To improve health standards
- g) To promote youth, gender and sports activities in the constituency
- h) To improve supply of clean water, sanitation facilities and environmental conservation

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:

PROJECTS PROGRESS REPORT

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	We constructed approximately 40 classroom in primary and 10 in secondary school We constructed approximately 6 laboratories in secondary school we constructed 2 dormitories in secondary school we construction around 3

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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				administration blocks in primary
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equipping of springs of springs	springs	We did not constructed any springs
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	We constructed approximately 4 chief office and equip one
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme football teams participated in tournament	We hold constituency sport tournament where around 20 youth group benefited

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KONOIN 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. Like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. This is achieved through public involvement o project identification, ensuring that funds are shared equitably and also implementing the projects with strict timelines to achieve efficiency of usage of the funds.

1. Sustainability strategy and profile -

The Konoin NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	Leading constituency that is self-reliant with sustainable development	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	Mobilise the community to ensure proper utilization of resources and foster a good working relationship with all development agents	This communicates what the office does to attain sustainable developments
Core Values	Integrity, equity, hard work, teamwork, efficiency & effectiveness	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

The constituency relied on the five year strategic plan and the ward priority reports prepared every two years for public participation to prioritise the projects and activities. This encourages ownership of the projects.

2. Environmental performance

Water, Sanitation and Environmental conservation

a) Objectives

- ❖ To ensure each household in the constituency has access to clean safe water. To train constituents on water harvesting technologies and management.
- ❖ To have increased water and environmental conservation.

b) Strategies

- ❖ Increase access to safe water for domestic and institutional use.
- ❖ Increase access to sanitation facilities and clean environment
- ❖ enhance the forest cover

c) *Activities:*

- ❖ Construction of boreholes in educational institutions, dispensaries, and identified community points
- ❖ Provision of water tanks
- ❖ Construction of pit latrines in schools and other public places
- ❖ Initiate afforestation and re-forestation programme
- ❖ Establish tree nurseries
- ❖ Promote tree planting and beautification
- ❖ Identify and establish appropriate waste disposal sites
- ❖ Train people on waste management

3. Employee welfare

Terms & Conditions

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

NG-CDFC offers only categories of employment, which are Contract employees who are employed for 2 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job □ Location of the job
- Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

The NG-CDF committee with the Human Resource representative forms the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal recommendations for promotion is only made by the NG-CDFC resolution

4. Market place practices-

For the NG-CDF to achieve equitable distribution of development resources across the constituency and also control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the strategic plan.

a) Responsible competition practice.

The committee does prequalification of suppliers and contractors so that a database of the best is kept. During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents.
Open door policy for walk ins.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

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

d) Product stewardship

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In order to safeguard consumer rights and interests, the office has a service charter and the complaints handling register and procedure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community Engagements -

Public Participation in identification of bursary beneficiaries, the committee ensures that village level meeting are convened and village representatives are elected to participate in the vetting process, the beneficiary list is shared at the village level.

Public Participation in Project Identification during projects identification where the committee through the Chair convenes open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

Public Awareness

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

Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

In line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office purchased 100 hand wash pots and basins that were distributed to the Government offices within the constituency

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

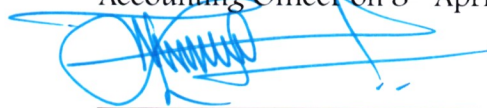
The Accounting Officer in charge of the NGCDF-KONOIN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KONOIN Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF Konoin financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the NG-CDF Konoin financial position as at that date. The Accounting Officer charge of the NGCDF-KONOIN Constituency further confirms the completeness of the accounting records maintained for the NG-CDF Konoin, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-KONOIN Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF Konoin 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 entity'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-KONOIN Constituency financial statements were approved and signed by the Accounting Officer on 8th April 2021.



Fund Account Manager
Name: Esau Kemboi



Sub-County Accountant
Name: Joseph Waweru
ICPAK Member Number: 10141

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KONOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Konoin Constituency set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2020, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the National Government Constituencies Development Fund - Konoin Constituency as at 30 June, 2020 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 National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

The financial statements as prepared and presented for audit had the following errors which remain uncorrected;

- 1.1 The statement of receipts and payments reflects transfers from CDF Board of Kshs.123,140,876 while the summary statement of appropriation reflects actual on comparable basis of Kshs.143,065,732 resulting to unreconciled variance of Kshs.19,924,856.
- 1.2 The summary statement of appropriation reflects budget utilization difference total of Kshs.98,659,907. However, re-computation reflects Kshs.98,537,907 resulting to unreconciled variance of Kshs.122,000.

1.3 The statement of assets and liabilities reflects a gratuity balance of Kshs.718,225. However, the corresponding Note 12B reflects Kshs.508,200 on the same balance resulting to unreconciled variance of Kshs.210,025.

In the circumstance, the accuracy and completeness of the gratuity balance of Kshs.718,225 could not be confirmed.

2.0 Variances between Financial Statement and the Ledgers

The statement of receipts and payments for the year ended 30 June, 2020 reflects total payments of Kshs.113,801,548. However, some variations were noted between the financial statements and the general ledger figures as per the detailed table below:

Other Grants and Transfers	Note	Financial Statement (Kshs.)	General Ledger (Kshs.)	Variance (Kshs.)
Bursary to Secondary	7	19,655,770	18,370,500	1,285,270
Basic Wages	4	2,011,026	1,855,136	155,890
National Social Security Fund	4	90,240	180,480	(90,240)

In the circumstances, the accuracy and completeness of the total payments of Kshs.113,801,548 for the year 30 June, 2020 could not be confirmed.

3.0 Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.6,699,826 in relation to use of goods and services. The following unsatisfactory issues were noted: -

3.1 Unsupported Procurement of Routine Maintenance Vehicle and Other Transport Equipment Items

Included in the use of goods and services is Kshs.534,808 in respect of routine maintenance vehicle and other transport equipment. Examination of records revealed that Kshs.300,000 was paid for supply of fuel, oil and lubricants. The fuel consumption was not supported by local purchase orders, fuel register, details orders and recording in the work tickets. Further, Kshs.234,808 was paid for repair of motor vehicle. However, there were no pre and post mechanical reports to confirm defects and whether repairs were done satisfactorily.

In the circumstances, the accuracy and regularity of expenditure on routine maintenance vehicle and other transport equipment of Kshs.534,808 could not be confirmed

3.2 Unsupported Committee Expenses

Included in the use of goods and services is committee expenses of Kshs.4,264,830. However, the expenses were not supported by annual Constituency Development Fund Committee operation plan, names of committee member, designation, amount paid, nature of activities, dates of meeting invitation to meetings, field activities, deliberation minutes, attendance records, work tickets for field activities, signed payment schedules.

In the circumstance, the accuracy and the regularity of committee expenses of Kshs.4,264,830 could not be confirmed.

3.3 Unsupported Training Expenses

Included in the use of goods and services is Kshs.424,000 in respect of training expenses. However, the expenditure of Kshs.324,000 was not supported by payment vouchers, schedules and verifiable documentation.

In the circumstance, the accuracy and the regularity of training expenses of Kshs.324,000 could not be confirmed.

3.4 Unsupported Communication, Supplies and Services

Included in the use of goods and services is Kshs.301,795 in respect of communication, supplies and services. However, expenditure lacked approval memos, procurement process documents, inspection and acceptance certificates, consumable goods register or ledgers, properly executed payment schedules with details of the payees, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and the regularity of communication, supplies and services expenditure of Kshs.301,795 could not be confirmed.

3.5 Unsupported Domestic Travel

Included in the use of goods and services is Kshs.262,600 in respect of domestic travel and subsistence. However, expenditure totaling Kshs.118,400 lacked approval memos, destination travelled, duties performed, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and regularity of domestic travel and subsistence expenditure of Kshs.118,400 could not be confirmed.

3.6 Unsupported Office and General Supplies and Services

Included in the use of goods and services is Kshs.607,268 in respect of office and general supplies and services. However, expenditure totaling Kshs.106,423 lacked approval memos, procurement process documents, inspection and acceptance certificates, consumable goods register or ledgers, properly executed payment schedules with details of the payees, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and regularity of office and general supplies and services expenditure of Kshs.106,423 could not be confirmed.

4.0 Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers amounting to Kshs.40,925,770. The following unsatisfactory issues were noted: -

4.1 Unsupported Bursaries to Schools

Included in the other grants and transfers is Kshs.32,684,770 in respect of bursary disbursements, Kshs.19,655,770 to secondary schools and Kshs.13,029,000 to tertiary institutions. However, these bursary payments were not supported by the sub-committee minutes, and the award vetting minutes to confirm how students were identified, vetted, categorized and needy students awarded bursary using specified guidelines. Further, the bursary application forms were not signed by the constituency bursary committee.

In the circumstance, the accuracy and the regularity of bursary to secondary and tertiary of Kshs.32,684,770 could not be confirmed.

4.2 Irregular Bursary Payments to a Driving School

Included in the other grants and transfers is bursary in respect of tertiary institutions of Kshs.13,029,000 out of which Kshs.2,000,000 was paid to a driving school. However, it was observed that tender documents in support of the payment was dated 29 March, 2018 and the beneficiaries schedule was signed on 15 June, 2018. It is therefore not clear how documents for 2017/2018 could be used to support payments made in 2019/2020 which is two (2) years later. The payment of Kshs.2,000,000 was not a pending bill recorded in the year 2017/2018 and 2018/2019.

In the circumstance, the accuracy and the regularity of Kshs.2,000,000 on bursary to tertiary institutions 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 - Konoin 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

Budget Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.212,461,456 and Kshs.143,093,732 respectively resulting to an under-funding of Kshs.69,367,724 or 33 % of the budget. The underfunding affected

the planned activities and projects which may have impacted negatively on service delivery for the constituents of Konoin Constituency.

In addition, out of the total funds available of Kshs.143,093,732, only Kshs113,801,548 was absorbed resulting to an under absorption of Kshs.29,292,184 or 20 % of the total receipts.

The under absorption affected the planned activities and may have impacted negatively on service delivery to the residents of Konoin Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Procurement of Sports Equipment

Included in the other grants and transfers is Kshs.1,941,000 in respect of sports projects for which Kshs.1,601,000 was used for the procurement of sports equipment from a firm in Nairobi. However, it is not clear how the three firms were identified since there was no prequalification data for sports equipment. The items were delivered on 18 December, 2019 but the counter receipt voucher indicated that they were received on 15 December, 2019. Further, the sports equipment's distribution schedule that was used to support the payment indicated that they were distributed on 12 October, 2018 which was more than one year earlier.

In the circumstance, the regularity of the sports equipment expenditure of Kshs.1,601,000 could not be confirmed.

2. Irregular Procurement and Implementation of CDF Office Repairs

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of Kshs.549,980. However, no records were provided to confirm identification, selection and award of contract to the contractor. It is therefore not clear whether the contractor was pre-qualified. Further, the repairs were not supported by bill of quantities, tender opening and evaluation minutes with their attendance registers, professional opinion, approval by the fund account manager, contract documents, engineers' certificates for completion of works and inspection and acceptance report duly signed.

In the circumstance, value for money on the Kshs.549,980 incurred on repairs could not be confirmed.

3. Emergency Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payment reflects other grants and transfers of Kshs.40,925,770. Included is Kshs.5,150,000 in respect of emergency projects. However, evaluation of the projects revealed that the threshold of emergency as reflected in section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents had not been met. The projects were observed to have been implemented without the input of the emergency committee and were not supported by verifiable documentation to confirm how the contractors were competitively sourced. Requests detailing the emergency context of the projects, minutes approving the projects as emergency, the implementation work plan and procurement records were not provided for audit review.

Consequently, the Management was in breach of the law.

4. Projects Inspection Report

The Project Implementation Status (PIS) revealed that projects costing Kshs.68,244,506 were funded during the year ended 30 June, 2020. Audit verification of twenty-two (22) projects costing Kshs.22,476,000 revealed various anomalies as detailed in **Appendix 1**.

In the circumstance, the regularity and value for money of projects totalling Kshs.22,476,000 for the year ended 30 June, 2020 could not be confirmed.

5. Long Outstanding Imprest

As disclosed in Note 11 to the financial statements, the statement of assets and liabilities reflects outstanding imprests of Kshs.329,142. The note shows an imprest of Kshs.500,000 was issued to the Fund Account Manager who has surrendered only Kshs.170,858. The purpose of the imprest has not been disclosed, the imprest is overdue and recovery of the outstanding imprest has not been initiated. This is contrary to regulation 93(5) of the Public Finance Management Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

Consequently, the Management was in breach of the law.

6. Failure to Consult Relevant National Government Departments on Projects Implementation

The Management implemented projects costing at Kshs.68,244,506 during the period under review. However, there was no evidence that the relevant departments of the National government were consulted to enrich the projects and add technical specifications. This is contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015 which states that projects under this act shall be implemented by the Project's Management Committee appointed in accordance with the regulations made under section 57, with the assistance of the relevant departments of Government.

Consequently, the Management was in breach of the law.

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 Overall 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 a Risk Management Policy

During the year under review, the Fund did not have a risk management policy in place and therefore had no approved processes and guidelines on how to mitigate operational, legal and financial risks. In the circumstance, the Fund is not in compliance with the circular that requires that all public institutions develop an institutional risk management policy framework (IRMPF).

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 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 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 review is planned and performed to express a conclusion with limited assurance as to 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal 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's policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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

11 February, 2022

Appendix 1

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
1	Seanin Primary	Construction of Classroom	750,000	Contractor moved out of site, Project put to use. However, certain works were incomplete or poorly done, these includes: - entry ramp for persons with disability, electricity switches, 2 No. Electricity Sockets 2 No. Electrical Wiring, although Stanchions were fixed, they were off poor quality and poor workmanship, the screened floor has developed cracks and is already pilling of due poor workmanship and possible cement/sand mixing ratio and possible failure cure adequately, the building was not commissioned before use.
2	Kemugul Primary	Environment Project - 10,000 Ltrs Water Tank	150,000	A 10,000 Ltrs Water Tank was delivered 3 weeks ago, it has not been installed and put to use, Delivery Note were not signed by the School, the area MP's name is put on the Project, the School was not involved.
3	Kemugul Primary	Renovation of Classroom	300,000	Contractor moved out of Site. Project put to use, however, workmanship found to be sub-standard, cracks have emerged on the floor and the veranda.
4	Komirmir Primary	Administration Block		The Foundation and Walling funded in 2012/2013. The Contractor has moved out of site without completing the Project. Aspects left are: - ceiling works, external finishes, 6 No. internal door not fixed, electrical works, 8 No. electricity switches, 12 No. electricity sockets, entry ramp. Third party confirmation indicated that No PMC was formed for the project. CDFC sub-committee on M&E have not visited the Project confirmed again by visitors' book. The Project was never handed over to the school.
5	Kumir	Classroom		Project funded in 2015/2016 but stalled since certain works were not completed. Project is not labelled to confirm year of funding. Workmanship is substandard.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
6	Kipkorir Salat Secondary	Administration Block	4,000,000	Project stalled from 2009 and started again in 2019/2020 but without clearance by engineers as to structural stability of the Project after being stalled for 12 years, the Contractor was on site. The Project display board is not put up to confirm the contractor, the project engineer, the funding body, the NEMA certification number, the period among others. Third party confirmation indicated no PMC for the Project,
7	Kobel Primary	Emergency Project - Toilet	350,000	A 4 No. door toilet, Project completed, work well done but put to use before official commissioning.
8	Kobel Primary	Environment Project - 10,000ltrs Water Tank	150,000	A 10,000ltrs water tank was delivered 3 weeks ago. It has not been installed and put to use. Delivery Note were not signed by the school. The area MP's name is put on the Project. The school was not involved.
9	Kobel Primary	1 No. Classroom	750,000	The Contractor moved out of site. Project put to use, however, certain works were not completed by the contractor. These are: -entry ramp for persons leaving with disability, electricity wiring, 2 No. sockets, 2 No. switches, plaster not done to fine finish. The floor has developed cracks. Stanchions are small in diameter. The workmanship is rated as below standard.
10	Masundo Primary	Emergency Project-Toilet	300,000	Contractor moved out of site, Project put to use, toilet is 3 No. doors instead of 4 No. doors, workmanship is good
11	Masundo Secondary	Dining hall	1,000,000	Contractor on site, work is about 15% (laying of foundation hard core) complete, project behind schedule by 5 months, project was varied but no approved engineer's site minutes of variation was submitted for audit, third party confirmation indicate that PMC are not constituted for the Project.
12	Kipketi Primary	Storey Classrooms Block	1,200,000	Contractor moved out of site. Project put to use and yet certain works were either not done or are incomplete. These are: - Entry ramp for persons with disability, 8 No. sockets, 12 No. switches, electricity wiring works, veranda works finishes poorly done and have developed cracks, the floors have also developed cracks, no evidence of PMC participation and M & E visits to the Project.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
13	Kapcheprotwo Primary	2 No. Classrooms	1,400,000	Contractor moved out of site. Project put to use and yet certain works were either not done or are incomplete. These are: - entry ramp for persons with disability, 4 No. sockets, 4 No. switches, electricity wiring works, veranda works finishes poorly done and have developed cracks, the floors have also developed cracks. No evidence of PMC participation and M&E visits to the Project.
14	Kapcheprotwo Primary	Renovation of Classroom	200,000	Contractor moved out of site but 2 No. sockets and 2 No. switcher not fixed, electricity wiring not done.
15	Tembet Primary	Storey Classrooms Block	1,200,000	The Contractor moved out of site, Project put to use, however, certain works were not completed by the Contractor or are poorly done. These are: - under stair case not screened to finish, entry ramp for use by persons with disability not fixed, the floor has developed cracks and holes, the Project put to use before official commissioning, Project not labelled, the General Workmanship is rated as below standards. No evidence of PMC and M&E activities at the Project.
16	Tembet Primary	Land Purchase	750,000	No evidence as how the parcel was identified since there was no expression of interest sent out, no purchase of land negotiation committee was formed, land mutations, search, sale agreement documents and Title Deed was submitted for audit, the land has not been put to use.
17	St. Bridgid Secondary	Purchase of School Bus	7,126,000	The bus has not been delivered. The procurement documents not availed for audit, no evidence of PMC participation, no sale agreement provided. No evidence of involving State Department of Mechanical for SPECS, and inspection report. No project file maintained at the school. The status of not clear.
18	Kaptien Secondary	Storey Classrooms Block	750,000	Funds was for finishing works. Contractor moved out of site. The following works are either not done at all or are poorly done, these are: - ceilings works, entry ramp, electricity wiring, 8 No. switches, 12 No. sockets, bulb holders, cracks are developed on the walls and floor. Classes put to use before commissioning.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
19	Chebgwongo Primary	4 No. Classrooms Storey	1,200,000	Funding for finishing works. Contractor moved out of site, yet entry ramp for persons living with disability not fixed. Ceiling works poorly done and are falling off. Cracks have emerged on the floor and walls, the floor screening poorly done. No evidence of PMC and M&E involved in the Project.
20	Chebgwongo Primary	Environment Project -10,000 Ltrs Water Tank	150,000	A 10,000 Ltrs water tank was delivered 3 weeks ago. It has not been installed and put to use. Delivery Note were not signed by the school. The area MP's name is put on the Project. The school was not involved.
21	Kamagomon Primary	4 No. Classrooms Storey	1,200,000	Funding for finishing works. Contractor moved out of site, yet entry ramp for persons living with disability not fixed. Ceiling works poorly done and are falling off. Cracks have emerged on the floor and walls. The Floor screening poorly done, no evidence of PMC and M&E involved in the project.
22	Kamagomon Primary	Emergency Project - Toilet	300,000	Contractor moved out of site, Project put to use, toilet is 4 No. doors, workmanship is good.
		Total	22,476,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123 140 876	108 684 483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	28 000	12 000
TOTAL RECEIPTS		123 168 876	108 696 483
PAYMENTS			
Compensation of employees	4	2 609 466	3 728 946
Use of goods and services	5	6 699 826	4 632 713
Transfers to Other Government Units	6	60 003 506	60 900 000
Other grants and transfers	7	40 925 770	49 901 547
Acquisition of Assets	8	549 980	145 000
Other Payments	9	3 013 000	-
TOTAL PAYMENTS		113 801 548	119 308 206
SURPLUS/DEFICIT		9 367 327	(10 611 723)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KONOIN Constituency financial statements were approved on 8th April 2021 and signed by:

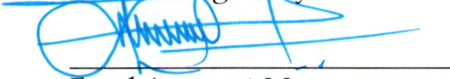

Fund Account Manager
Name: Esau Kemboi

Sub-County Accountant
Name: Joseph Waweru
ICPAK Member Number: 10141

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KONOIN CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	29 626 008	19 924 856
Cash Balances (cash at hand)	10B		-
Total Cash and Cash Equivalents		29 626 008	19 924 856
Current Receivables-Outstanding Imprests	11	329 142	329 142
TOTAL FINANCIAL ASSETS		29 955 150	20 253 998
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	718 225	384 400
NET FINANCIAL ASSETS		29 236 925	19 869 598
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	19 869 598	30 481 321
Surplus/Deficit for the year		9 367 327	(10 611 723)
Prior year adjustments	14		-
NET FINANCIAL POSITION		29 236 925	19 869 598

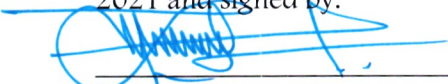
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KONOIN Constituency financial statements were approved on 8th April 2021 and signed by:



Fund Account Manager
Name: Esau Kemboi
National Sub-County Accountant
Name: Joseph Waweru
ICPAK Member Number: 10141

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KONOIN CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2020**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123 140 876	108 684 483
Other Receipts	3	28 000	12 000
		123 168 876	108 696 483
Payments for operating expenses			
Compensation of Employees	4	2 609 466	3 728 946
Use of goods and services	5	6 699 826	4 632 713
Transfers to Other Government Units	6	60 003 506	60 900 000
Other grants and transfers	7	40 925 770	49 901 547
Other Payments	9	3 013 000	-
		113 251 568	119 163 206
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	329 142
Increase/(Decrease) in Accounts Payable	16	333 825	384 400
Prior year Adjustments			-
Net Adjustments		333 825	55 258
Net cash flow from operating activities		10 251 132	(10 411 465)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	549 980	145 000
Net cash flows from Investing Activities		(549 980)	(145 000)
NET INCREASE IN CASH AND CASH EQUIVALENT		9 701 152	(10 556 465)
Cash and cash equivalent at BEGINNING of the year		19 924 856	30 481 321
Cash and cash equivalent at END of the year		29 626 008	19 924 856

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KONOIN Constituency financial statements were approved on 8th April 2021 and signed by:


 Fund Account Manager
 Name: Esau Kemboi


 National Sub-County Accountant
 Name: Joseph Waweru
 ICPAK Member Number: 10141

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONKIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Transfers from NG-CDF Board	137 367 724	75 065 732	212 433 456	143 065 732	69 367 724	67,3%
Proceeds from Sale of Assets				-	-	0,0%
Other Receipts		28 000	28 000	28 000	-	100,0%
TOTAL RECEIPTS	137 367 724	75 093 732	212 461 456	143 093 732	69 367 724	67,4%
PAYMENTS						
Compensation of Employees	2 480 520	1 918 642	4 399 162	2 609 466	1 789 696	59,3%
Use of goods and services	5 133 142	4 775 495,07	9 908 637	6 699 826	3 208 811	67,6%
Transfers to Other Government Units	78 553 821	54 416 520	132 970 341	60 003 506	72 966 835	45,1%
Other grants and transfers	50 800 241	10 072 831	60 873 072	40 925 770	19 947 302	67,2%
Acquisition of Assets	0	557 500	557 500	549 980	7 520	98,7%
Other Payments collected unused AIA	400000	3 230 743	3 630 743	3 013 000	617 743	83,0%
		122 000	122 000			
TOTAL	137 367 724	75 093 732	212 461 456	113 801 548	98 659 907	53,6%

Underutilization of fund

- i. There was underutilization of fund on the following report; compensation of employees 40.7%, use of goods 32.4%, transfers to government units 54%, other grants and transfer 32. This resulted from amount pending from NGCDFB as at the end of June

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

2020 amounting to Kshs 69,367,724. The overall performance was affected by covid-19 pandemic which affect our operations since the school our main beneficiaries.

- ii. The adjustment column includes; cash book opening balance of Kshs 19,924,856, Kshs 55,040,876, for 2018/19 Financial Year received in 2019/20 Financial Year, KSHS 100,000 pending at NGCDFB for 2017/18 Financial Year and AIA Kshs 28,000 collected within Financial Year 2019/20. The total in adjustment is kshs 75,093,732.

The NGCDF-KONOIN Constituency financial statements were approved on 8th April 2021 and signed by:



Fund Account Manager
Name: Esau Kemboi



Sub-County Accountant
Name: Joseph Waweru
ICPAK Member Number: 10141

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	2019/2020	Kshs	2019/2020	Kshs
1.0 Administration										
Employees' Salaries	2 480 520		1 918 642		4 399 162		2 609 466		1 789 696	
Goods and Services	1 633 142		540 246		2 173 387		1 210 996		962 391	
Committee Expenses	1 500 000		1 804 673		3 304 673		3 064 830		239 843	
Sub-Total	5 613 662		4 263 561		9 877 222		6 885 292		2 991 930	
2.0 Monitoring and Evaluation										
Goods and Services	1 100 000		651 189		1 751 189		1 000 000		751 189	
Committee Expenses	500 000		1 687 100		2 187 100		1 000 000		1 187 100	
Capacity Building of NG-CDFs/PMCs	400 000		92 288		492 288		424 000		68 288	
Sub-Total	2 000 000		2 430 577		4 430 577		2 424 000		2 006 577	
3.0 Emergency										
Emergency	7 198 241		516 460		7 714 702		5 150 000		2 564 702	
Emergencies										
Sub-Total	7 198 241		516 460		7 714 702		5 150 000		2 564 702	
4.0 Bursary and Social Security Programme										
Bursary Secondary Schools	19 000 000		669 257		19 669 257		19 655 770		13 487	
Bursary Tertiary Schools	18 300 000		2 507 901		20 807 901		13 029 000		7 778 901	
Bursary Special Schools										
Social Security Programmes -NHIF										
Bursaries										
Sub-Total	37 300 000		3 177 157		40 477 157		32 684 770		7 792 387	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
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5.0 Sports								
Sports	2 502 000	2 068 735	4 570 735	1 941 000	2 629 735			
	2 502 000	2 068 735	4 570 735	1 941 000	2 629 735			
6.0 Environment								
Springs	2 400 000	2 228 225	4 628 225	-	4 628 225			
Seedlings		400 000	400 000	-	400 000			
Sub-Total	2 400 000	2 628 225	5 028 225	-	5 028 225			
7.0 Primary School Projects								
AIC Emmanuel primary school	100 000		100 000	100 000	-			
Beek Ab Arwet primary school	700 000		700 000	700 000	-			
Chebangang Primary	800 000		800 000		800 000			
Chebugen Primary	200 000		200 000		200 000			
Cheibei Primary school	200 000		200 000	200 000	-			
Chenacho primary school	1 200 000		1 200 000		1 200 000			
Chenacho primary school Road	500 000		500 000		500 000			
Chepyoiibek primary school	2 000 000		2 000 000		2 000 000			
Chepwongo primary school	1 200 000		1 200 000		1 200 000			
Embomos primary school	700 000		700 000	700 000	-			
Kababai primary school	750 000		750 000		750 000			
Kaboiso primary school	800 000		800 000	800 000	-			
Kamagomon Primary School	1 000 000		1 000 000	1 000 000	-			
Kapcheprotwa primary school	1 400 000		1 400 000	1 400 000	-			
Kapcheptuienik primary school	900 000		900 000		900 000			
Kapchetinet primary school	300 000		300 000	300 000	-			
Kapchetinet primary school	300 000		300 000	300 000	-			
Kapchetinet primary school	800 000		800 000		800 000			
Kapkemo - Terek road leading to school	1 000 000		1 000 000		1 000 000			
Kapkilaibe Primary	950 000		950 000	950 000	-			
Kapkinara primary school	250 000		250 000		250 000			

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
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Kapleleito primary school	750 000	750 000	750 000	750 000	750 000
Kapset primary school	200 000	200 000	200 000	200 000	200 000
Kaptebengwo Primary	500 000	500 000	500 000	500 000	500 000
Kibitgoi primary school	200 000	200 000	200 000	200 000	-
Kibomut primary school	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000
Kimori Primary	300 000	300 000	300 000	300 000	-
Kimugul primary school	500 000	500 000	500 000	500 000	500 000
Kimulot primary school	700 000	700 000	700 000	700 000	-
Kipkelok Primary School	1 200 000	1 200 000	1 200 000	1 200 000	1 200 000
Kipketii primary school	1 200 000	1 200 000	1 200 000	1 200 000	1 200 000
Kipsigirio primary school	750 000	750 000	750 000	750 000	750 000
Kiptemenio primary school	700 000	700 000	700 000	700 000	700 000
Kitaima Primary	200 000	200 000	200 000	200 000	200 000
Kobel primary school	100 000	100 000	100 000	100 000	-
Kobor Primary School	60 000	60 000	60 000	60 000	60 000
Komimir Primary School	500 000	500 000	500 000	500 000	-
Konoito primary school	594 506	594 506	594 506	594 506	-
Lobokwo primary school	755 315	755 315	755 315	755 315	755 315
Morombo primary school	750 000	750 000	750 000	750 000	750 000
Mosoriot Primary	1 000 000	1 000 000	1 000 000	1 000 000	-
Muramet primary school	100 000	100 000	100 000	100 000	100 000
Mutereriet primary school	4 000 000	4 000 000	4 000 000	4 000 000	4 000 000
NK chebelyon primary school	750 000	750 000	750 000	750 000	-
Nyagesu Primary	100 000	100 000	100 000	100 000	-
Nyamarenda primary school	700 000	700 000	700 000	700 000	-
Nyamarenda primary school Road	1 200 000	1 200 000	1 200 000	1 200 000	1 200 000
Nyoigeno Primary School	100 000	100 000	100 000	100 000	100 000
Rerendet primary school	100 000	100 000	100 000	100 000	100 000
Satiet primary school	200 000	200 000	200 000	200 000	200 000
Seanin primary school	500 000	500 000	500 000	500 000	-
Sotit Primary school	1 000 000	1 000 000	1 000 000	1 000 000	1 000 000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
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Sugutek B primary school	750 000			750 000	750 000	-
Taarut Primary School	50 000			50 000	50 000	-
Taboino primary school	700 000			700 000	700 000	-
Tembwet primary school	1 200 000			1 200 000	1 200 000	-
						-
						-
CHEMAAN PRIMARY SCHOOL		300 000		300 000	300 000	300 000
KAPKEN PRIMARY		400 000		400 000	400 000	400 000
KAPCHEPROTWA PRIMARY SCHOOL		400 000		400 000	400 000	400 000
TARUT PRIMARY		400 000		400 000	400 000	400 000
DEO OFFICE balance		1 457		1 457	1 457	1 457
CHEBAIBAI PRIMARY		600 000		600 000	600 000	600 000
CHELOINO PRIMARY SCHOOL		300 000		300 000	300 000	300 000
KAPRORET PRIMARY		200 000		200 000	200 000	200 000
KIBOMUT PRIMARY SCHOOL		300 000		300 000	300 000	300 000
KIKONOR PRIMARY SCHOOL		400 000		400 000	400 000	400 000
KIMAECH PRIMARY SCHOOL		400 000		400 000	400 000	400 000
MUGENYI PRIMARY SCHOOL		200 000		200 000	200 000	-
MUTERERIET PRIMARY		100 000		100 000	100 000	100 000
NK CHEBELYON PRIMARY		400 000		400 000	400 000	400 000
RUSEYA PRIMARY		100 000		100 000	100 000	100 000
SAPTET PRIMARY SCHOOL		300 000		300 000	300 000	300 000
SIOMO PRIMARY		50 000		50 000	50 000	50 000
SUGUTEK B PRIMARY SCHOOL		300 000		300 000	300 000	300 000
AREGERIOT PRIMARY		400 000		400 000	400 000	-
CHEMAAN PRIMARY SCHOOL		100 000		100 000	100 000	100 000
CHEPTALAL PRIMARY SCHOOL		200 000		200 000	200 000	-
KABOMO PRIMARY		300 000		300 000	300 000	300 000
KAPKINAARA PRIMARY SCHOOL		1 900 000		1 900 000	1 900 000	-
KIBIRIR PRIMARY		700 000		700 000	700 000	700 000
KIMORI PRIMARY SCHOOL		400 000		400 000	400 000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

KIMUGUL PRIMARY SCHOOL		500 000	500 000	500 000	500 000	-
KIMUTA PRIMARY		600 000	600 000	600 000	600 000	600 000
KIPSIENDE PRIMARY SCHOOL		600 000	600 000	600 000	600 000	-
KIPSIGIRYO PRIMARY SCHOOL		500 000	500 000	500 000	500 000	500 000
KOBEL PRIMARY SCHOOL		500 000	500 000	500 000	500 000	-
KONOITAB NEGO PRIMARY SCHHOL		2 300 000	2 300 000	2 300 000	2 300 000	-
LOBOKWO PRIMARY SCHOOL		2 700 000	2 700 000	2 700 000	2 700 000	-
MOSORIOT PRIMARY SCHOOL		2 000 000	2 000 000	2 000 000	2 000 000	-
MURAMET PRIMARY SCHOOL		700 000	700 000	700 000	700 000	700 000
SASETA PRIMARY SCHOOL		400 000	400 000	400 000	400 000	400 000
SEANIN PRIMARY SCHOOL		1 000 000	1 000 000	1 000 000	1 000 000	-
TABAITA PRIMARY SCHOOL		400 000	400 000	400 000	400 000	400 000
KAPCHEKOLE PRIMARY SCHOOL		400 000	400 000	400 000	400 000	400 000
KEBUMBUR PRIMARY SCHOOL		300 000	300 000	300 000	300 000	300 000
KAPTEBENGWO PRIMARY SCHOOL		300 000	300 000	300 000	300 000	300 000
CHEMAAM PRIMARY		100 000	100 000	100 000	100 000	100 000
CHOGENWO PRIMARY SCHOOL		400 000	400 000	400 000	400 000	400 000
CHELOINO PRIMARY SCHOOL		300 000	300 000	300 000	300 000	300 000
NDELELAI PRIMARY SCHOOL		500 000	500 000	500 000	500 000	500 000
BUSUROTO PRIMARY SCHOOL		400 000	400 000	400 000	400 000	-
CHELOINO PRIMARY SCHOOL		400 000	400 000	400 000	400 000	400 000
BUSEROTO PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
CHEPKOIN PRIMARY SCHOOL		700 000	700 000	700 000	700 000	700 000
KIMUTA PRIMARY SCHOOL		500 000	500 000	500 000	500 000	-
SIMOTWET PRIMARY		100 000	100 000	100 000	100 000	100 000
CHELOINO PRIMARY SCHOOL		100 000	100 000	100 000	100 000	100 000
CHENACHO PRIMARY SCHOOL		500 000	500 000	500 000	500 000	-
NYAGESU PRIMARY SCHOOL		100 000	100 000	100 000	100 000	-
KIMUTA PRIMARY SCHOOL		100 000	100 000	100 000	100 000	-
NYAGESU PRIMARY SCHOOL		400 000	400 000	400 000	400 000	-
TEMBWET PRIMARY		300 000	300 000	300 000	300 000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

CHOGENWO PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
TABAITA PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
CHENACHO PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
KITAIMA PRIMARY		200 000	200 000	200 000	200 000	-
KAPLETYO PRIMARY SCHOOL		100 000	100 000	100 000	100 000	-
KIPSIGIRYO PRIMARY SCHOOL		400 000	400 000	400 000	400 000	-
CHEPWONGO PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
KUGERWET PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
KAPSET PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
KAPCHEPROTWO PRIMARY SCHOOL		200 000	200 000	200 000	200 000	-
kimori pry school		500 000	500 000	500 000	500 000	-
embomos primary school		600 000	600 000	600 000	600 000	-
tembwet pry school		4 000 000	4 000 000	4 000 000	4 000 000	-
kipketii pry school		4 000 000	4 000 000	4 000 000	4 000 000	-
morombo pry school		100 000	100 000	100 000	100 000	-
kitaima pry school		600 000	600 000	600 000	600 000	-
konoitab tegat pry school		600 000	600 000	600 000	600 000	-
kaboisio pry school		1 500 000	1 500 000	1 500 000	1 500 000	-
kibanjalal pry school		300 000	300 000	300 000	300 000	-
Raimoi Primary School		(200 000)	(200 000)	(200 000)	(200 000)	-
kapcheptinet blueman pry school		300 000	300 000	300 000	300 000	-
konoitab tegat pry school		300 000	300 000	300 000	300 000	-
kibirbir pry school		200 000	200 000	200 000	200 000	-
chepkoin pry school		300 000	300 000	300 000	300 000	-
Sub-Total	39 459 821	42 651 457	82 111 278	43 794 506	38 316 772	
8.0 Secondary School Projects						
Boito day secondary school	1 500 000		1 500 000			1 500 000
Chebangang day secondary school	800 000		800 000		800 000	-
Chepkochun secondary school	500 000		500 000		500 000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Chongenwo day secondary school	1 000 000		1 000 000		1 000 000		1 000 000
Embomos secondary school	2 000 000		2 000 000		2 000 000		2 000 000
Kaphepkole secondary school	500 000		500 000		500 000		500 000
Kapkilabei secondary school	1 000 000		1 000 000		1 000 000		1 000 000
Kapset day secondary	600 000		600 000	600 000	600 000		-
Kaptebengwet Lapaa Taa girls school	3 000 000		3 000 000		3 000 000		3 000 000
Kaptebengwet secondary school	1 000 000		1 000 000	1 000 000	1 000 000		-
Kaptembwo Secondary school	1 500 000		1 500 000		1 500 000		1 500 000
Kaptien secondary school	700 000		700 000	700 000	700 000		-
Kipkorir Salat Boys High School	4 000 000		4 000 000		4 000 000		4 000 000
Kipraisi day secondary	1 500 000		1 500 000		1 500 000		1 500 000
Kiptenden Secondary school	1 250 000		1 250 000	1 250 000	1 250 000		-
Kitala secondary School	1 000 000		1 000 000		1 000 000		1 000 000
Meswondo Secondary	1 000 000		1 000 000		1 000 000		1 000 000
Mogogosiek Township secondary school	1 200 000		1 200 000	1 200 000	1 200 000		-
Mogonjet secondary school	1 000 000		1 000 000		1 000 000		1 000 000
Mugenyi secondary school	1 000 000		1 000 000		1 000 000		1 000 000
Ngererit Secondary School	1 500 000		1 500 000		1 500 000		1 500 000
Ruseya girls secondary school	1 000 000		1 000 000		1 000 000		1 000 000
Saseta Day Secondary	750 000		750 000		750 000		750 000
Simoti Secondary School	1 000 000		1 000 000		1 000 000		1 000 000
Siomo Secondary School	400 000		400 000		400 000		400 000
Sotit Girls Secondary	500 000		500 000	500 000	500 000		-
St Brigid Chemelet secondary school	7 300 000		7 300 000		7 300 000		7 300 000
Michira Secondary school	594 000		594 000	594 000	594 000		
CHEMELET DAY SECONDARY SCHOOL		100 000	100 000		100 000		-
KIMARWANDI SEC SCHOOL		200 000	200 000	200 000	200 000		-
KOIWA CENTRAL SEC SCHOOL		45 000	45 000	45 000	45 000		-
KAPRORET SEC SCHOOL		160 000	160 000	160 000	160 000		-
MUGENYI SEC SCHOOL		60 000	60 000	60 000	60 000		-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

NG-CDF office		551 700	551 700	549 980	1 720
purchase of computers		5 800	5 800	-	5 800
		557 500	557 500	549 980	7 520
12.0 Others					
Cheptalal Zone DEOs office	100 000		100 000		100 000
Embomos Zone DEOs office	100 000		100 000		100 000
Sub-county Director of Education Office	200 000		200 000		200 000
Simoti social hall		200 000	200 000		200 000
Strategic plan		3 030 743	3 030 743	3 013 000	17 743
	400 000	3 230 743	3 630 743	3 013 000	617 743
Agriculture		50 000	50 000	-	50 000
Health		300 000	300 000	-	300 000
Website		10 000	10 000	-	10 000
Roads		869 205	869 205	-	869 205
Sub-Total		1 229 205	1 229 205	-	1 229 205
AIA		122 000	122 000	-	122 000
GRAND TOTAL	137 367 724	75 093 732	212 461 456	113 801 548	98 659 907

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

II. 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. Reporting Entity

The financial statements are for the NGCDF-KONOIN 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.

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 entity)

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 entity.

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 entity 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 30th June 2020, 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 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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 Entity 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.

Reports and Financial Statements

For the year ended June 30, 2020

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 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. 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 30th June 2020.

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 no errors that have been corrected.

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KONOIN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

III. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO.B005347	1		54,684,483.15
AIE NO.B006270	2		15,000,000.00
AIE NO. B006408	3		10,000,000.00
AIE NO.B042779	4		12,000,000.00
AIE NO, B047018	5		17,000,000.00
AIE No. B047296	1	55,040,875.50	
AIE NO. BO47490	2	4,000,000.00	
AIE NO. BO41492	3	20,000,000.00	
AIE NO. BO47943	4	6,000,000.00	
AIE NO. B049337	5	14,000,000.00	
AIE NO. B104147	6	100,000.00	
AIE NO. B104361	7	24,000,000.00	
TOTAL		123,140,875.50	108,684,483.15

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	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	-	-

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	28,000	12,000
Other Receipts Not Classified Elsewhere	-	-
Total	28,000	12,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2 011 026	1 733 297
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	90 240	
Gratuity-contractual employees	508 200	1 995 649
TOTAL	2 609 466	3 728 946

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,264,830	1,718,120
Utilities, supplies and services	178,094	27,890
Communication, supplies and services	301,795	45,820
Domestic travel and subsistence	262,600	-
Printing, advertising and information supplies & services	31,450	-
Rentals of produced assets	-	-
Training expenses	424,000	888,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	607,268	1,182,673
Other operating expenses	3,771	5,608.85
Routine maintenance – vehicles and other transport equipment	534,808	764,601
Routine maintenance – other assets	91,210	-
Total	6,699,826	4,632,713

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	43,794,506	45,700,000
Transfers to secondary schools (see attached list)	16,209,000	15,200,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
	-	-
TOTAL	60,003,506	60,900,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,655,770	13,772,155
Bursary – tertiary institutions (see attached list)	13,029,000	20,633,185
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,150,000	550,000
Sports projects (see attached list)	1,941,000	4,039,900
Environment projects (see attached list)	-	1,736,207
Emergency projects (see attached list)	5,150,000	7,440,100
Roads Projects	-	1,500,000
Website Project	-	230,000
Total	40,925,770	49,901,547

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Sotik, Account No. 1105583376</i>	29,626,008	19,924,856
Total	29,626,008	19,924,856
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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>Fund Account Manager</i>	07/02/2019	500,000	170,858	329,142
<i>Total</i>				<u>329,142</u>

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Kipkoech Ngeno	0.00	74,400
Eva Chepkirui	108,000	62,000
Davies Bett	97,500	62,000
Mercy Chepkemoi	54,000	31,000
Edwin Koech	60,600	37,200
Samwel Kirui	60,600	37,200
Geoffrey Lagat	0.00	31,000
Martin Rono	0.00	49,600
Timothy Ngeno	0.00	62,000
Dennis Langat	63,000	
Jedidah Chepkorir	52,500	
Erick Langat	6,000	
Desmond Chepkowny	6,000	
Total	508,200	384,400

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

		2019-2020	2018-2019
		Kshs	Kshs
Bank accounts		19,924,856	30,481,321
Cash in hand		-	-
Imprest		329,142	-
Total		20,253,998	30,481,321
Less Gratuity Provision		384,400	0
		19,869,598	30,481,321

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2019 – 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	329,142	-
Imprest issued during the year (B)	2,000,000	-
Imprest surrendered during the Year (C)	2,000,000	-
Net changes in account receivables D= A+B-C	329,142	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 – 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	384,400	-
Deposit and Retentions held during the year (B)	508,200	384,400
Deposit and Retentions paid during the Year (C)	174,375	-
Net changes in account receivables D= A+B-C	718,225	384,400

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,789,696	1,534,243
Use of goods and services	3,208,811	5,104,637
Amounts due to other Government entities (see attached list)	72,966,835	11,450,061
Amounts due to other grants and other transfers (see attached list)	19,947,302	56,822,534
Acquisition of assets	7,520	5,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Others (<i>specify</i>)	617,743	82,000
	98,659,907	74,998,475

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	19,891,536	22,451,891.90
	19,891,536	22,451,891.90

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
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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	
	Kshs	Kshs	Kshs	Kshs	
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					

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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 2020	Comments
		A	B	C	d=a-c	
		Kshs	Kshs	Kshs	Kshs	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

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

Name	Brief Transaction Description	Outstanding Balance 2019/20 Kshs	Outstanding Balance 2018/19 Kshs	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Grand Total				

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

Asset class	Historical Cost b/f (Kshs) 2018/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/19
Land				
Buildings and structures	7,900,000	549,980		8,449,980
Transport equipment	4,969,342			4,969,342
Office equipment, furniture and fittings	1,931,760			1,931,760
ICT Equipment, Software and Other ICT Assets	145,000			145,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	14,946,102	549,980		15,496,082

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
AINAPKOI PRIMARY SCHOOL	KCB	1199242691	42,780	42,780
BEEK AB ARWET PRIMARY SCHOOL	EQUITY	0530270203753		17,465
AREGERIOT PRIMARY SCHOOL	KCB	1173899812	68,235	
BESIOBEI PRIMARY SCHOOL	KCB	1210618222		2,940
BESIOBEI PRIMARY SCHOOL	KCB	1210618222	2,940.	2,940
BOITO CHIEFS OFFICE	KCB	1202285678	13,824	13,824
BOSTO MIXED DAY SECONDARY SCHOOL	KCB	1177669706	18,986	18,986
CHEIBEI PRIMARY SCHOOL	KCB	1212405137		491,188
CHEBAIBAI PRIMARY SCHOOL	KCB	1178898970	1,299,590	
CHEBANGANG CHIEFS OFFICE	KCB	1202711855		
CHEBANGANG DAY SEC SCHOOL	KCB	1152730142	844,220	
CHEBANGANG PRIMARY SCHOOL	KCB	1209999072	2,355	2,355
CHEBWONGO PRIMARY SCHOOL	KCB	1178467171	1,651,711	
CHEIBEI PRIMARY SCHOOL	KCB	1110721188	34,822	1,017
CHELOINO PRIMARY SCHOOL	KCB	1175378488		1,475
CHEMAAN PRIMARY SCHOOL	EQUITY	0530269029153		1,775
CHEMALAL SECONDARY SCHOOL	KCB	1105653706	2,622	813
CHEMELET SECONDARY SCHOOL	KCB	1177690578	107,013	7,739
CHENACHO PRIMARY SCHOOL	KCB	1237963230	2,407,193	
CHEPCHABAS PRIMARY SCHOOL	EQUITY	0530294398537		24
CHEPCHABAS SECONDARY SCHOOL	KCB	1110996322	249,518	402,180
CHEPCHIRIK PRIMARY SCHOOL	KCB	1178118568	29,542	644,297
CHEPKOCHUN SECONDARY SCHOOL	KCB	1111476705		980,893
CHEPKOIN PRIMARY SCHOOL	KCB	1202714919	309,918	10,170
CHEPKOK PRIMARY SCHOOL	KCB	1182118887	386,538	386,538
CHEPNYOIBEK PRIMARY SCHOOL	KCB	1207359653	1,248,680	
CHEPTABAACH PRIMARY SCHOOL	EQUITY	0530199818600		4
CHEPTABAACH SECONDARY SCHOOL	KCB	1112792503	11,011	11,011
CHEPTALAL DO'S OFFICE-CDF ACCOUNT	EQUITY	0530271972387		2,820
CHEPTALAL GIRLS SECONDARY SCHOOL	KCB	1202846653		300
CHEPTALAL SECONDARY SCHOOL	KCB	1111101949		820
CHEPTALAL PRIMARY SCHOOL	KCB	1110868847	52,355	
CHEPTINGTING SECONDARY SCHOOL	KCB	1168372844		89
CHEPTINGTING TBC	KCB	1207252816		
CHONGENWO DAY SECONDARY SCHOOL	EQUITY	0530162491535		200,640
CHORWET PRIMARY SCHOOL	KCB	1110582471	1,734	1,734
CHORWET SECONDARY SCHOOL	KCB	1208628208	498,725	498,725
EMBOMOS PRIMARY SCHOOL	KCB	1198816066	12,630	12,630
ITARE DISPENSARY	KCB	1105422372	392,827	360,509
K.SALAT SECONDARY SCHOOL	KCB	1124833838		1,148.5
KABAIBAI PRIMARY SCHOOL	KCB	1182183468	1,367	1,493

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KABIANGEK PRIMARY SCHOOL	KCB	1110868340		4
KABIANGEK SECONDARY SCHOOL	KCB	1110956622	2,029	2,029
KABOISIO PRIMARY SCHOOL	KCB	1178901173	957,310	188,415
KABOMO PRIMARY SCHOOL	KCB	1183745362	125,120	125,246
KAMAGOMON PRIMARY SCHOOL	KCB	1226679919	1,207,994	
KAPCHEPKOLE SECONDARY SCHOOL	KCB	1167482697	1,210	1,210
KAPCHEPROTWA PRIMARY SCHOOL	KCB	1105480984		145
KAPCHEPTINET BLUEMAN PRIMARY SCHOOL	KCB	1179310012	31,568	3,790
KAPCHEPTUENIK PRIMARY SCHOOL	KCB	1206774894	300,292	418
KAPKEN PRIMARY SCHOOL	KCB	1110775105		159
KAPKILAIIBEI PRIMARY SCHOOL	KCB	1205830782	124,355	2,068,940
KAPKINARA PRIMARY SCHOOL	KCB	1183227310		2,276,004
KAPKINARA PRIMARY SCHOOL	KCB	1183227310	585,378	2,276,004
KAPLELEITO PRIMARY SCHOOL	KCB	1178070425	300,485	490,525
KAPLETYO PRIMARY SCHOOL	KCB	1171089775	100,690	690
KAPRORET PRIMARY SCHOOL	EQUITY	0530278749870		301,760
KAPRORET SECONDARY SCHOOL	KCB	1164781014		
KAPSEBETET PRIMARY SCHOOL	KCB	1108366678		780
KAPSENGERE PRIMARY SCHOOL	EQUITY	0530293563668		602,503
KAPSET PRIMARY SCHOOL	KCB	1207263230	18,030	7,470
KAPSET SECONDARY SCHOOL	KCB	1113093935	1,099	1,099
KAPSIR PRIMARY SCHOOL	KCB	1208323423	1,030	
KAPSIR SECONDARY SCHOOL	KCB	1169852149	1,884	2,010
KAPSIRATET PRIMARY SCHOOL	KCB	1205685081		61,190
KAPTEBENGWET PRIMARY SCHOOL	KCB	1205772847	1,320	1,320
KAPTEBENGWET BOYS SECONDARY SCHOOL	KCB	1110856733	6,994	4,020
KAPTEMBWO PRIMARY SCHOOL	KCB	1207968587	1060	1,060
KAPTEMBWO SECONDARY SCHOOL	KCB	1109573308		265
KAPTIEN PRIMARY SCHOOL	KCB	1203314639	201,292	
KAPTIEN PRIMARY SCHOOL	KCB	1200994892	781,688	
KAPTIEN SECONDARY SCHOOL	KCB	1110704712	703,702	103,993
KEBUMBUR SECONDARY SCHOOL	KCB	1167536029		1,018
KENYAGORO PRIMARY SCHOOL	KCB	1207298999		905
KIBANJALAL PRIMARY SCHOOL	KCB	1266062181	299,525	
KIBITGOI PRIMARY SCHOOL	KCB	1183320914	491,117	5
KIBOMUT PRIMARY SCHOOL	KCB	1178124657	101,422	
KIBITGOI TEA BUYING CENTRE	KCB	1173435018		252
KIMARWANDI PRIMARY SCHOOL	KCB	1104810689	1,475	1,475
KIMARWANDI SECONDARY SCHOOL	KCB	1201736161	223,173	23,173
KIMORI PRIMARY SCHOOL	KCB	1183315333	726,540	381,340
KIMORI SECONDARY SCHOOL	KCB	1202624979		406,605
KIMUGUL PRIMARY SCHOOL	KCB	1199594792	501,489	1,489

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KIMUGUL TBC	KCB	1205557288		24
KIMUTA PRIMARY	KCB	1182369251	31,529	
KIMULOT PRIMARY SCHOOL	KCB	1110954387	900,978	240
KIPKELOK PRIMARY SCHOOL	KCB	1199740284	95,154	95,154
KIPKELOK PRIMARY SCHOOL-CDF A/C	EQUITY	0530193265744		622
KIPKETI I PRIMARY SCHOOL	KCB	1167877357	1,350,969	577
KIPKORIR SALAT SECONDARY	KCB	1124833838	1,149	
KIPRAISI SECONDARY SCHOOL	KCB	1150570814		964
KIPRAISI SECONDARY SCHOOL	KCB	1177509547		2,300
KIPSIGIRYO PRIMARY SCHOOL	KCB	1182081045	21,539	
KIPSINENDE PRIMARY SCHOOL	KCB	1183699193		
KIPTEMENIO PRIMARY SCHOOL	KCB	1172848653		55,670
KIPTENDEN SECONDARY SCHOOL	KCB	1133250173		384
KIRIMOSE PRIMARY SCHOOL	KCB	1206610867		200,679
KIRIMOSE SECONDARY SCHOOL	KCB	1129803686		1,016,7340
KITAIMA PRIMARY SCHOOL	KCB	1206983418		102,540
KITALA MIXED DAY SECONDARY SCHOOL	EQUITY	0530266397466		35
KITALA PRIMARY SCHOOL	EQUITY	0530294398099		1,660
KOBEL PRIMARY SCHOOL	KCB	1209375850		47.00
KOBEL PRIMARY SCHOOL	KCB	1209375850		47
KOBOR PRIMARY SCHOOL	KCB	1205824944		
KOITALEL PRIMARY SCHOOL CDF ACCOUNT	EQUITY	0530269817686		1,884
KOIWA CENTRAL SECONDARY SCHOOL	KCB	1112752048		7,675
KOIWA CENTRAL SECONDARY SCHOOL- SCHOOL BUS ACCOUNT	EQUITY	0530262764694		15,180
KOIWA HEALTH CENTRE	EQUITY	0530193833606		3,884
KOIWA HIGH SCHOOL	KCB	1124833676		534
KOMIRMIR TBC	KCB	1181724953		
LOBOKWO PRIMARY SCHOOL	KCB	1207275131		654,184
MESWONDO SECONDARY SCHOOL	KCB	1105290972		11,044
MICHIRA SECONDARY SCHOOL	KCB	1179792793		814,481
MOGOGOSIEK CHIEFS OFFICE	KCB	1201888182		
MOGONJET PRIMARY SCHOOL	EQUITY	0530271629016		987
MOGONJET PRIMARY SCHOOL	EQUITY	0530193497936		1.85
MOGONJET SECONDARY SCHOOL	KCB	1111093830		57,650
MOSONIK CHIEFS OFFICE	KCB	1209631210		2,046
MOSORIOT PRIMARY SCHOOL	KCB	1167482026		935
MUGENYI DAY SECONDARY SCHOOL	KCB	1176991019		1,845
MUGENYI DAY SECONDARY SCHOOL	KCB	1176991019		1,845
MURAMET PRIMARY SCHOOL	KCB	1205343911		
MUTERERIET PRIMARY SCHOOL	KCB	1206784595		
NDALELAI PRIMARY SCHOOL	KCB	1181862434		29,144
NGERERIT SECONDARY SCHOOL	KCB	1110634293		2,272
NK CHEBELYON PRIMARY SCHOOL	KCB	1184702381		
NYAGESU PRIMARY SCHOOL	KCB	1183116799		54,543

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
NYAKESU PRIMARY SCHOOL	EQUITY	0530297998846		760
NYAMARENDA PRIMARY SCHOOL	KCB	1174424575		798,840
NYAMARENDA PRIMARY SCHOOL	KCB	1174424575		798,840
NYOIKENO PRIMARY SCHOOL	KCB	1209777363		106,890
NYOIKENO PRIMARY SCHOOL	KCB	1209777363		106,890
NYOIKENO PRIMARY SCHOOL	KCB	1209777363		106,890
RERENDET PRIMARY SCHOOL	KCB	1205758720		
				31
RUSEYA PRIMARY SCHOOL	EQUITY	0530193409056		
SANGWA PRIMARY SCHOOL	KCB	1197762051		0.00
SASETA AIC PRIMARY SCHOOL	KCB	1156317274		7,610
SASETA GIRLS SECONDARY SCHOOL	KCB	1110249667		1,302,094
SATIET PRIMARY SCHOOL	KCB	1207361615		
SEANIN PRIMARY SCHOOL	KCB	1208283960		
SEANIN SECONDARY SCHOOL	KCB	1176107429		
SIMOTI SECONDARY SCHOOL	KCB	1105624072		1,671,580
SIMOTWET DAY&BOARDING PRIMARY SCHOOL	KCB	1177961369		66,312
SINENDOIK SECONDARY SCHOOL	KCB	1150423404		12,594
SIOMO PRIMARY SCHOOL	KCB	1203013485		84,360
SITONIK PRIMARY SCHOOL	KCB	1212791290		281,505
SOTIT GIRLS SECONDARY SCHOOL	KCB	1136688498		6,221
SOTIT PRIMARY SCHOOL	KCB	1204870837		2,095
ST.BRIGIDS SECONDARY SCHOOL	KCB	1109780575		1,930
ST.PETERS BUSORETO SEC SCHOOL	KCB	1176581147		630
SUGUTEK PRIMARY SCHOOL	KCB	1183572557		1,372
SUGUTEK PRIMARY SCHOOL	EQUITY	0530272946480		170,405
TAARUT PRIMARY SCHOOL	KCB	1210636190		399,050
TABOINO SECONDARY SCHOOL	KCB	1147874905		18,275
TALALGA PRIMARY SCHOOL	KCB	1197574425		55,931
TEBESWET PRIMARY SCHOOL	KCB	1205504788		398,840
TEREK PRIMARY SCHOOL	KCB	1111725845		30,947
TEREK SECONDARY SCHOOL	KCB	1137905174		103,052
TUIYOBELI PRIMARY SCHOOL	EQUITY	0530193399267		203,290
TUIYOBELI SECONDARY SCHOOL	KCB	1156704723		8,190
ZABLON TEA BUYING CENTRE	EQUITY	0530165548678		58
Total			19,891,536	22,451,892

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONON CONSTITUENCY
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, in their draft report. The matters was responded however at the time of preparing 2019/20 FS management has not received final audit report. 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 draft 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)
1.0	Financial Statement and presentation and disclosure does not conform to PSASB	The financial statements were amended	DA and FAM	Resolved awaiting the final report from the Auditor General	
2.0	Inaccuracies in the financial statement	The financial statements were amended	DA and FAM	Resolved awaiting the final report from the Auditor General	
2.2	Variance between financial statements Figures and Ledger Schedules	The variance were explained and the figures of the variation and their schedules were sent to the auditor General	FAM	Resolved awaiting the final report from the Auditor General	
3.0	Unsupported bursary	The bursary payment vouchers and list of beneficiaries	FAM	Resolved awaiting the final report from the Auditor General	
4.0	Committee expenses	Committee expenses meeting schedules and payment per members avail to audit	FAM	Resolved awaiting the final report from the Auditor General	
5.0	Cash and cash equivalent	The financial statement was amended as recommended	DA and FAM	Resolved awaiting the final report from the Auditor General	