

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

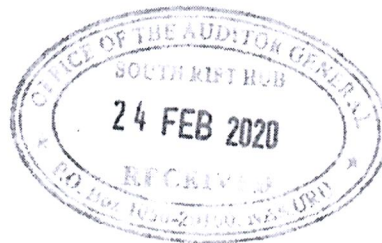


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –KONOIN
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019

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



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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

(b) Key Management

The NGCDF 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 2018 and who had direct fiduciary responsibility were:

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

(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 64-20403
Next to Konoin Sub-County Headquarters
Along Litein - Bomet Highway
Mogosiak, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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(f) NGCDF KONOIN Constituency Contacts

Telephone: (254)
E-mail: cdfkonoin.go.ke
Website: www.go.ke

(g) NGCDF KONOIN Constituency Bankers

Kenya Commercial Bank
Litein Branch
P.O. Box 5-20210
Litein, Kenya

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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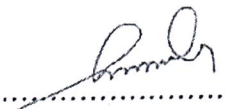
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

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. 109 million in F/Y 2018/19 and 30 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 108 million was disbursed to the constituency. A balance of Kshs. 55,140,877 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 slow/ stopped 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.....  . 14th Feb. 2020

CHAIRMAN NG-CDF COMMITTEE

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

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

III. 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, 2019. 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 NGCDF-Konoin's financial statements give a true and fair view of the state of entity's transactions during the financial year ended 30 June 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Konoin Constituency further confirms the completeness of the accounting records maintained for the NGCDF-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 entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the 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 14th February 2020.



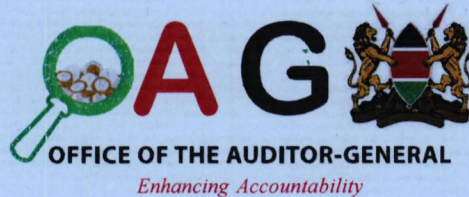
Fund Account Manager
Name: Elvirah Kebaya



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

REPUBLIC OF KENYA

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



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

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

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

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

Basis for Qualified Opinion

Unsupported Committee Expenses

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.4,632,713;(2018-Kshs.5,688,101) and as disclosed under Note 5 to the financial statements. Included in committee expenses amount is Kshs.1,156,120 which is not adequately supported by schedule of meeting attendances and amounts paid to the individual committee member.

In the circumstances, the accuracy and regularity of use of goods and services expenditure of Kshs.4,632,713 for the year ended 30 June, 2019 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of 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

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final payments budget and actual payments on comparable basis of Kshs.194,306,681 and Kshs.108,696,483 respectively resulting to an under-funding of Kshs.55,128,877 or 28.3% of the budget. The underperformance affected the planned activities and projects which may have impacted negatively on service delivery for the constituents of Konoin. No satisfactory explanations have been rendered contrary to the values and principles of public service as provided for under Article 232 (1–c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

In the circumstances, the constituents might have not received the services as planned.

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

Unsatisfactorily Implemented Projects

Fourteen (14) projects with a funding allocation of Kshs.29,800,000 were sampled for verification during the month of January, 2020. The individual observations against each of the projects is detailed in **Appendix 1**.

No satisfactory explanations have been rendered for the deficiencies in projects implementation.

Consequently, the constituents of Konoin might have not realized value for money from the projects valued at Kshs.29,800,000 for the year ended 30 June, 2019.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 the Management is aware of the intention to terminate the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2021

Appendix 1: Unsatisfactorily Implemented Projects

Project Beneficiary	Project Details	Funding Allocation (Kshs.)	Observations
Michira Day Secondary School	Completion of one (1) storey building of four (4) classrooms – Roofing, floor, plaster, doors and windows of two (2) first floor classrooms	2,400,000	Doors have been fitted but plastering and window grills have not been done; and the Project appears to have stalled.
Kaptebengwet Lapaa Taa Girls Secondary School	Construction of one (1) classroom (Kshs.700,000) and two (2) toilets (Kshs.200,000)	900,000	Project was at ground breaking stage.
Kapkilaibei Primary School	Completion of one (1) storey building of four (4) classrooms – Roofing, floor, plaster, doors and windows of two (2) first floor classrooms	2,000,000	Ground floor for the four (4) classrooms was yet to be completed
Kaptien Secondary School	Completion of one (1) storey building of four (4) classrooms – Roofing, floor, plaster, doors and windows of two (2) first floor classrooms	2,000,000	The project was incomplete; Roofing and fixing of doors had been done; and Contractor was not on site
Kapkinara Primary School	The partial construction of four (4) classroom block at Kapkinara Primary School	2,300,000	Construction works were at lintel level, there were materials on site; and the contract was for partial completion
Mogonjet Secondary School	The construction of the dining hall	300,000	Hall was yet to be completed but already in use.
Chenacho Primary School	The contract for the proposed partial construction of four (4) storey block at Chenacho	4,000,000	Project at ground breaking stage
Sotit Girls Secondary School	Construction of the girls' dormitory to completion	1,000,000	Works on the dormitory were complete up to roofing, inside plastering done and complete; Multiple visible cracks below the window grills with some extending

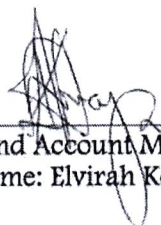
Project Beneficiary	Project Details	Funding Allocation (Kshs.)	Observations
			from inside to outside; and Floor and outside finishing were not done.
Konoito Primary School	Completion of one (1) storey building of four (4) classrooms – Roofing, floor, plaster, doors and windows of two (2) first floor classrooms	2,300,000	Project at ground breaking stage
Lobokwo Primary School	Completion of one (1) storey building of four (4) classrooms roofing, floor, plaster, doors and windows of two (2) first floor classrooms	2,700,000	Ground floor was complete including plastering, window grill fixing and electricity installation; and Works on the upper floor was on-going with the walling up to lintel level and preparation of timber for roofing.
Kirimose Secondary School	Construction of the dormitory complete to roofing level.	1,000,000	Doors, window grills, plastering and floor finishing were not done. No works were on-going nor materials on site due to lack of funding.
Kaptebengwet Lapaa Taa Girls Secondary School	Construction of one (1) classroom and two (2) toilets	900,000	Project at ground breaking stage
Chanacho Primary School	Construction of four (4) storey classrooms	4,000,000	Project had not started while the land parcel did not have a title deed.
Kapkinara Primary School	Construction of four (4) storey classrooms	4,000,000	Construction was at lintel level but the contractor was not on site
Total		29,800,000	


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,684,483	75,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>12,000</u>	<u>82,000</u>
TOTAL RECEIPTS		108,696,483	75,435,447
PAYMENTS			
Compensation of employees	4	3,728,946	1,820,580
Use of goods and services	5	4,632,713	5,688,101
Transfers to Other Government Units	6	60,900,000	7,800,000
Other grants and transfers	7	49,901,547	29,789,587
Acquisition of Assets	8	145,000	-
Other Payments	9	=	=
TOTAL PAYMENTS		119,308,206	45,098,268
SURPLUS/(DEFICIT)		<u>(10,611,723)</u>	<u>30,337,180</u>

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 14th February 2020 and signed by:


Fund Account Manager
Name: Elvirah Kebaya

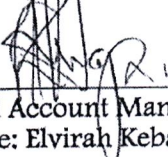

Sub-County Accountant
Name: Joseph Waweru
ICPAK Member Number: 10141


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,924,856	30,481,321
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	329,142	-
Total Cash and Cash Equivalents		20,253,998	30,481,321
 Current Receivables		 -	 -
 TOTAL FINANCIAL ASSETS		 20,253,998	 30,481,321
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	384,400	-
TOTAL FINANCIAL LIABILITES		384,400	-
NET FINANCIAL ASSETS		19,869,598	30,481,321
 REPRESENTED BY			
Fund balance b/fwd	13	30,481,321	144,141
Surplus/Deficit for the year		(10,611,723)	30,337,180
 Prior year adjustments	14	 -	 -
NET FINANCIAL POSITION		19,869,598	30,481,321

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 14th February 2020 and signed by:


 Fund Account Manager
 Name: Elvirah Kebaya


 County Accountant
 Name: Joseph Waweru
 K Member Number: 10141

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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For the year ended June 30, 2019

VII. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,684,483	75,353,477
Other Receipts	3	<u>12,000</u>	<u>82,000</u>
Total receipts		108,696,483	75,453,447
Payments			
Compensation of Employees	4	3,728,946	1,820,580
Use of goods and services	5	4,632,713	5,688,101
Transfers to Other Government Units	6	60,900,000	7,800,000
Other grants and transfers	7	49,901,547	29,789,587
Other Payments	9	-	-
Total payments		119,163,206	45,098,268
Total Receipts Less Total Payments		(10,466,723)	
Adjusted for:			
Retention Payable	12A	-	-
Gratuity Payable	12B	384,400	-
Prior year adjustments	14	-	-
Net Adjustments			
Net cash flow from operating activities		(10,082,323)	30,337,180
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(145,000)	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(10,227,323)	30,337,180
Cash and cash equivalent at BEGINNING of the year	13	30,481,321	144,141
Cash and cash equivalent at END of the year		<u>20,253,998</u>	<u>30,481,321</u>

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 14th February 2020 and signed by:

Fund Account Manager
Name:

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

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	85,265,805	194,306,681	108,684,483	55,140,877	71.6%
Proceeds from Sale of Assets				12,000	(12,000)	
Other Receipts (AIA - Kshs. 12,000)						
TOTAL RECEIPTS	109,040,876	85,265,805	194,306,681	108,696,483	55,128,877	71.7%
PAYMENTS						
Compensation of Employees	2,180,000	3,083,189	5,263,189	3,728,946	1,534,243	70.8%
Use of goods and services	7,350,382	2,386,968	9,737,350	4,632,713	5,104,637	47.6%
Transfers to Other Government Units	32,000,000	40,350,061	72,350,061	60,900,000	11,450,061	84.2%
Other grants and transfers	67,510,493	39,213,587	106,724,080	49,901,547	56,822,534	46.8%
Acquisition of Assets		150,000	150,000	145,000	5,000	96.7%
Other Payments (AIA)		82,000	82,000		82,000	
TOTAL	109,040,876	85,265,805	194,306,681	119,308,206	74,998,475	61.4%


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONON CONSTITUENCY
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(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. *Transfer from NG-CDF – 71.6% - The reallocations that are pending awaiting Board approvals*
- ii. *Compensation of Employees 70.8% - there were changes in the NG-CDFC staff*
- iii. *Use of Goods & Services 47.6% -*
- iv. *Transfer to other Government units 84.2% - The reallocations that are pending awaiting Board approvals*
- v. *Other grants & transfers 46.8% - The reallocations that are pending awaiting Board approvals*
- vi. *The Kshs. 55,140,877 is funds due from the NG-CDF Board as at 30th June 2019*

The NGCDF-KONONIN Constituency financial statements were approved on 14th February 2020 and signed by:


Fund Account Manager
Name: _____


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, 2019

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments	Final Budget		Actual on comparable basis		Budget utilization difference	
	2018/2019	Kshs		2018/2019	Kshs	2018/2019	Kshs	2018/2019	Kshs
1.0 Administration									
Employees' Salaries	2,180,000		3,083,189	5,263,189	3,728,946		1,534,243		
Goods and Services	2,100,053		143,173	2,243,225	1,702,980		540,246		
Committee Expenses	2,062,400		333,610	2,396,010	591,337		1,804,673		
Employees' Salaries			0	0			0		
Goods and Services			0	0			0		
Sub-Total	6,342,453		3,559,972	9,902,424	6,023,263		3,879,161		
2.0 Monitoring and Evaluation									
Goods and Services	1,200,000		307,249	1,507,249	856,060		651,189		
Committee Expenses	1,178,500		78,843	1,257,343	594,336		663,007		
Capacity Building of NG-CDFs/PMCs	809,430		500,000	1,309,430	888,000		421,430		
Committee Expenses			1,024,093	1,024,093			1,024,093		
Sub-Total	3,187,930		1,910,185	5,098,115	2,338,396		2,759,719		
3.0 Emergency									
Emergency	5,738,993		11,279,061	17,018,054	7,440,100		9,577,954		
Emergencies							0		
Sub-Total	5,738,993		11,279,061	17,018,054	7,440,100		9,577,954		
4.0 Bursary and Social Security Programme									

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIIN CONSTITUENCY
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Bursary Secondary Schools	19,500,000	1,663,034	21,163,034	13,772,155	7,390,879
Bursary Tertiary Schools	12,500,000	8,705,973	21,205,973	20,633,185	572,788
Bursary Special Schools					0
Social Security Programmes -NHIF					0
Bursaries					0
Sub-Total	32,000,000	10,369,007	42,369,007	34,405,340	7,963,667
5.0 Sports					
Sports	2,000,000	4,108,635	6,108,635	4,039,900	2,068,735
	2,000,000	4,108,635	6,108,635	4,039,900	2,068,735
6.0 Environment					
Springs	1,600,000	2,364,432	3,964,432	1,736,207	2,228,225
Seedlings	400,000		400,000		400,000
Sub-Total	2,000,000	2,364,432	4,364,432	1,736,207	2,628,225
7.0 Primary School Projects					
Tembwet Primary School	4,000,000		4,000,000		4,000,000
Kipketi Primary School	4,000,000		4,000,000		4,000,000
Chenacho Primary School	4,000,000		4,000,000	4,000,000	0
Mosoriot Primary School	2,000,000		2,000,000		2,000,000
Konoitab Tegat Primary School	600,000		600,000		600,000
Chebwongo Primary School	2,300,000		2,300,000	2,300,000	0
Kapkinara Primary School	1,900,000		1,900,000		1,900,000
Lobokwo Primary School	2,700,000		2,700,000		2,700,000
Konoitab Nego Primary School	2,300,000		2,300,000		2,300,000
Kaboisyo Primary School	1,500,000		1,500,000		1,500,000

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

Sinendoik Primary School	200,000		200,000	200,000	0
Chepchirik Primary School	600,000		600,000	600,000	0
Muramet Primary School	700,000		700,000		700,000
Chepyoiyek Primary School	600,000		600,000	600,000	0
Kabomo Primary School	300,000		300,000		300,000
Kimuta Primary School	600,000		600,000		600,000
Tuiyobej Primary School	600,000		600,000	600,000	0
Kamagomon Primary School	400,000		400,000	400,000	0
Nyoigeno Primary School	300,000		300,000	300,000	0
Kapsengere Primary School	600,000		600,000	600,000	0
Kapkeronjo Primary School	200,000		200,000	200,000	0
Kitaima Primary School	600,000		600,000		600,000
Cheloino Primary School	600,000		600,000	600,000	0
Kirimose Primary School	200,000		200,000	200,000	0
Muterinet Primary School	600,000		600,000	600,000	0
Saseta Primary School	400,000		400,000		400,000
Kibirir Primary School	700,000		700,000		700,000
Kimori Primary School	400,000		400,000		400,000
Kibanjalal Primary School	250,000		250,000	250,000	0
Tabaita Primary School	400,000		400,000		400,000
Seanin Primary School	1,000,000		1,000,000		1,000,000
Chemaan Primary School	500,000		500,000		500,000
Kipraisi Primary School	600,000		600,000	600,000	0
Kapchepkole Primary School	400,000		400,000		400,000
Kebumbur Primary School	300,000		300,000		300,000
Kaptebengwo Primary School	300,000		300,000		300,000
Embomos Primary School	600,000		600,000		600,000
Talalga Primary School	200,000		200,000	200,000	0

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

Morombo Primary School	100,000		100,000		100,000	0
Taarut Primary School	150,000		150,000	150,000		0
Aregeriot Primary School	400,000		400,000			400,000
Kipseono Primary School	600,000		600,000	600,000	600,000	0
Cheptatal Primary School	200,000		200,000			200,000
Kinugul Primary School	500,000		500,000	500,000		500,000
Kipsigiryo Primary School	500,000		500,000	500,000		500,000
Kipsimende Primary School	600,000		600,000	600,000		600,000
Kobel Primary School	500,000		500,000			500,000
KIPSINENDE PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
MICHIRA PRIMARY SCHOOL		100,000.00	100,000		100,000.00	0
RUSEYA PRIMARY SCHOOL		300,000.00	300,000		300,000.00	0
KAPCHEPTINET PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
TEMBWET PRIMARY SCHOOL		500,000.00	500,000		500,000.00	0
KIBIRIR PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
SEANIN PRIMARY SCHOOL		100,000.00	100,000		100,000.00	0
KABOISIO PRIMARY SCHOOL		500,000.00	500,000		500,000.00	0
TABAINO PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KIPKETT PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
SOTT PRIMARY SCHOOL		200,000.00	200,000		200,000.00	0
CHENACHO PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KAPLETYO PRIMARY SCHOOL		100,000.00	100,000		100,000.00	0
SITONIK PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KAPKERONJO PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KAPLETYO PRIMARY SCHOOL		200,000.00	200,000		200,000.00	0
KONOITO PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KABAIBAI PRIMARY SCHOOL		300,000.00	300,000		300,000.00	0
KABOMO PRIMARY SCHOOL		100,000.00	100,000		100,000.00	0
TABAITA PRIMARY SCHOOL		300,000.00	300,000		300,000.00	0
KOROITIK PRIMARARY SCHOOL		200,000.00	200,000		200,000.00	0
CHEPWONGO PRIMARY SCHOOL		400,000.00	400,000		400,000.00	0
KIPRAISI PRIMARY SCHOOL		200,000.00	200,000		200,000.00	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY

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KONOITO PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIMUGUL PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
CHEPCHIRIK PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIPSIGIRYO PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
MOROMBO PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
CHEBUGEN PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIPTEMENO PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
TEREK PRIMARY SCHOOL	300,000.00	300,000	300,000.00	0
AIC EMMANUEL PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
TALALGA PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
RAJMOI PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KABAIBAI PRIMARY SCHOOL	0	0	0	0
KAPTEBENGWET PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KOIWA PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIBITGOI PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
LEBEKYET PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
RERENDET PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
CHEPNYOIBEK PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KONOITAB TEGAT PRIMARY SCHOOL	0	0	0	0
KAPTEBENGWO PRIMARY SCHOOL	500,000.00	500,000	500,000.00	0
CHEPKOIN PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
CHEBANGANG PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KAPCHEPROTWA PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIMORI PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
SIOMO PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KAPLELEITO PRIMARY SCHOOL	300,000.00	300,000	300,000.00	0
KAPTIEN PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
BEEK AB ARWET PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KUGERWTE PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
SATIET PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
NYOIKENO PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
BOSTO PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
LOBOKWO PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
RERENDET PRIMARY SCHOOL	300,000.00	300,000	300,000.00	0
SIMOTWET PRIMARY SCHOOL	300,000.00	300,000	300,000.00	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONONIN CONSTITUENCY
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BESIOBEI PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
KOBOR PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
CHEPKOCHUN PRIMARY SCHOOL	250,000.00	250,000	250,000.00	0
TABAITA PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KITALA PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
KIPTENDEN PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
CHEMAAN PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KAPSET PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KAPKILAIIBEI PRIMARY SCHOOL	2,000,000.00	2,000,000	2,000,000.00	0
LOBOKWO PRIMARY SCHOOL	450,000.00	450,000	450,000.00	0
KAPKINARA PRIMARY SCHOOL	1,300,000.00	1,300,000	1,300,000.00	0
LOBOKWO PRIMARY SCHOOL	1,300,000.00	1,300,000	1,300,000.00	0
CHEPWONGO PRIMARY SCHOOL	1,300,000.00	1,300,000	1,300,000.00	0
KONOLITO PRIMARY SCHOOL	1,300,000.00	1,300,000	1,300,000.00	0
CHEPKOK PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KOIWA PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
KAPCHEPTINET PRIMARY SCHOOL	500,000.00	500,000	500,000.00	0
LEBEKYET PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KAPKINARA PRIMARY SCHOOL	150,000.00	150,000	150,000.00	0
KAPKINARA PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
TUIYOBELI PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
LEBEKYET PRIMARY SCHOOL	500,000.00	500,000	500,000.00	0
AINAPKOI PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KAPSIK PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KAPSEBETET PRIMARY SCHOOL	700,000.00	700,000	700,000.00	0
RAIMOI PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
CHELINO PRIMARY SCHOOL	50,000.00	50,000	50,000.00	0
KAPCHEPTUENIK PRIMARY SCHOOL	300,000.00	300,000	300,000.00	0
KIPSENONI PRIMARY SCHOOL	400,000.00	400,000	400,000.00	0
KIMULOT PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
KIMULOT PRIMARY SCHOOL	100,000.00	100,000	100,000.00	0
AREGERIOT PRIMARY SCHOOL	200,000.00	200,000	200,000.00	0
Kotialel Primary School	200,000.00	200,000	200,000.00	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY
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Nyamarenda Primary School		400,000.00	400,000	400,000.00	0
		49,998	49,998		49,998
Sub-Total	42,000,000	32,749,998	74,749,998	45,700,000	29,049,998
8.0 Secondary School Projects					
Mogogosiek Township Secondary School	4,000,000		4,000,000		4,000,000
Michira Day Secondary School	2,400,000		2,400,000		2,400,000
Tuiyobei Day Secondary School	500,000		500,000	500,000	0
Kapkebengwet Lapaa Taa Girls Sec School	900,000		900,000	900,000	0
Mugenyi Day Secondary School	200,000		200,000	200,000	0
Sangwa Secondary School	500,000		500,000		500,000
Ruseya Secondary school	400,000		400,000		400,000
Sotit Girls Secondary School	1,000,000		1,000,000	1,000,000	0
Kirimose Secondary School	1,000,000		1,000,000	1,000,000	0
Koiwa Central Day Secondary School	500,000		500,000		500,000
Kenyagoro Day Secondary School	600,000		600,000	600,000	0
Chepkochun Secondary School	1,000,000		1,000,000		1,000,000
Taboino Secondary School	500,000		500,000	500,000	0
St Brigit girls Secondary School	2,500,000		250,000	250,000	0
BOITO DAY SEC SCHOOL		400,000.00	400,000	400,000.00	0
TUIYOBEL SECONDARY SCHOOL		500,000.00	500,000	500,000.00	0
EMBOMOS SECONDARY SCHOOL		400,000.00	400,000	400,000.00	0
MOGOGOSIEK TOWNSHIP SEC SCHOOL		200,000.00	200,000	200,000.00	0
KAPTIEEN SECONDARY SCHOOL		2,000,000.00	2,000,000	2,000,000.00	0
MICHIRA DAY SECONDARY SCHOOL		800,000.00	800,000	800,000.00	0
CHEPKOCHUN DAY SEC SCHOOL		200,000.00	200,000	200,000.00	0
MOGONJET SECONDARY SCHOOL		300,000.00	300,000	300,000.00	0
CHONGENWO DAY SECONDARY SCHOOL		200,000.00	200,000	200,000.00	0
MUGENYI SECONDARY SCHOOL		400,000.00	400,000	400,000.00	0
KAPSIR DAY SECONDARY SCHOOL		200,000.00	200,000	200,000.00	0
KAPCHEPKOLE SECONDARY SCHOOL		500,000.00	500,000	500,000.00	0
MICHIRA DAY SECONDARY SCHOOL		800,000.00	800,000	800,000.00	0
KIPKORIR SALAT BOYS SECONDARY SCHOOL		400,000.00	400,000	400,000.00	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONON CONSTITUENCY

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SIMOTI SECONDARY SCHOOL		500,000.00	500,000	500,000.00	500,000.00	0
KIRIMOSE SECONDARY SCHOOL		400,000.00	400,000	400,000.00	400,000.00	0
KOIWA CENTRAL SECONDARY SCHOOL		500,000.00	500,000	500,000.00	500,000.00	0
CHEPTALAL GIRLS SECONDARY SCHOOL		500,000.00	500,000	500,000.00	500,000.00	0
SOTTI BOYS SECONDARY SCHOOL		200,000.00	200,000	200,000.00	200,000.00	0
KAPKILAIIBEI SECONDARY SCHOOL		300,000.00	300,000	300,000.00	300,000.00	0
TEREK SECONDARY SCHOOL		50,000.00	50,000	50,000.00	50,000.00	0
Soti girls secondary school		100,000.00	100,000	100,000.00	100,000.00	0
		400,000.00	400,000	400,000.00	400,000.00	0
		-2,649,937	-2,649,937			-2,649,937
Sub-Total	13,750,000	7,600,063	21,350,063	15,200,000	6,150,063	
9.0 Tertiary institutions projects			0			-
		0	0	0	0	0
10.0 Security Projects						
Cheptatal chiefs office	500,000		500,000			500,000
Kaptebengwet chiefs office	250,000		250,000			250,000
		403,048	403,048	550,000		-146,952
	750,000	403,048	1,153,048	550,000		603,048
11.0 Acquisitions of Assets		150,000	150,000	145,000		5,000
		0	150,000	145,000		5,000
12.0 Others						
Kapsel –Mugenyi-Kiptui Road	721,500		721,500			721,500
NG- CDF office	550,000	1,700	551,700			551,700
Agriculture		1,900,000	1,900,000			1,900,000
Health		300,000	300,000			300,000
Strategic plan		3,030,743	3,030,743			3,030,743
Constituency Innovation hub		1,169,257	1,169,257			1,169,257

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Electricity		3,000,000	3,000,000	1,500,000	1,500,000
Simoti social hall		200,000	200,000		200,000
Website		240,000	240,000	230,000	10,000
Roads		847,705	847,705		847,705
Unallocated funds (tender)		82,000	82,000		82,000
Sub-Total	1,271,500	10,771,405	12,042,905	1,730,000	10,312,905
GRAND TOTAL	109,040,876	85,265,805	194,306,681	119,308,206	74,998,475

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. 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.

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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 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

The 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.

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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.

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO. 2017/2018/880	1	54,684,483.15	
AIE NO. 2017/2018/533	2	15,000,000.00	
AIE NO. 2018/2019/703	3	10,000,000.00	
AIE NO. 2018/2019/1085	4	12,000,000.00	
AIE NO. 2018/2019/1290	5	17,000,000.00	
AIE NO. 2017/2018/131	1	-	5,500,000
AIE NO. 2017/2018/510	2	-	31,948,275
AIE NO. 2017/2018/422	3	-	37,905,172
TOTAL		108,684,483.15	75,353,447

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	12,000	82,000
Other Receipts Not Classified Elsewhere	-	-
Total	12,000	82,000

4. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,733,297	1,595,820
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	1,995,649	-
Other personnel payments	-	224,760
Total	3,728,946	1,820,580

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5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	1,718,120	3,437,960
Utilities, supplies and services	27,890	12,819
Communication, supplies and services	45,820	145,420
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	888,000	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,182,673	1,480,830
Other operating expenses	5,608.85	3,235.50
Routine maintenance – vehicles and other transport equipment	764,601	607,836
Routine maintenance – other assets	-	-
Total	4,632,713	5,688,100.50

Note

The figures under F/Y 2017/18 were merged in line with the revised reporting financial template.

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools	45,700,000	6,500,000
Transfers to secondary schools	15,200,000	1,100,000
Transfers to tertiary institutions	-	200,000
Transfers to health institutions	-	-
TOTAL	60,900,000	7,800,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	13,772,155	11,835,322
Bursary – tertiary institutions	20,633,185	17,094,265
Bursary – special schools	-	-
Mock & CAT	-	-
Security projects	550,000	-
Sports projects	4,039,900	250,000
Environment projects	1,736,207	-
Emergency projects	7,440,100	50,000
Roads Projects	1,500,000	500,000
Website Project	230,000	60,000
Total	49,901,547	29,789,587

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	145,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	145,000	-

9. OTHER PAYMENTS

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

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Kenya Commercial Bank, Litein, Account No. 1105583376</i>	19,924,856	30,481,321
Total	19,924,856	30,481,321
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

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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>

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	<u>-</u>	<u>-</u>

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Kipkoech Ngeno	74,400	-
Eva Chepkirui	62,000	-
Davies Bett	62,000	-
Mercy Chepkemoi	31,000	-
Edwin Koech	37,200	-
Samwel Kirui	37,200	-
Geaffrey Lagat	31,000	-
Martin Rono	49,600	-
	62,000	-
Add as appropriate		
Total	<u>384,400</u>	<u>-</u>

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13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	19,924,856	30,481,321
Cash in hand	-	-
Imprest	329,142	-
Total	20,253,998	30,481,321

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<u>-</u>	<u>-</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	1,305,000
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	<u>-</u>	<u>1,305,000</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,534,243	3,083,189
Use of goods and services	5,104,637	2,386,968
Amounts due to other Government entities (see attached list)	11,450,061	40,350,061
Amounts due to other grants and other transfers (see attached list)	56,822,534	39,213,587
Acquisition of assets	5,000	150,000
Others (<i>specify</i>) Sale of tender	82,000	82,000
	<u>74,998,475</u>	<u>85,265,805</u>

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15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	23,576,254.90	2,053,429.35
	23,576,254.90	2,053,429.35

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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 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
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						

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding	Outstanding	Comments
		g Balance 2018/19	Balance 2017/18	
Compensation of employees	Salaries, NSSF, Gratuity to Employees	1,534,243	3,083,189	
Use of goods & services	Utilities, supplies & services, communication, office & general supplies, routine maintenance of vehicle & other assets	5,104,637	2,386,968	
Amounts due to other Government entities	Secondary & Primary Schools	11,450,061	40,350,061	
	Sub-Total	18,088,941	45,820,218	
Amounts due to other grants and other transfers	Bursary, security, roads, sports, emergency, environment projects	56,822,534	39,213,587	
	Sub-Total	56,822,534	39,213,587	
Acquisition of assets	ICT	5000	150,000	
Others (<i>sale of tender</i>)		82000	82,000	
	Sub-Total	87000	232,000	
	Grand Total	74,998,475	85,265,805	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	7,900,000			7,900,000
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	14,801,102	145,000	0	14,946,102

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
AINAPKOI PRIMARY SCHOOL	KCB	1199242691	42,780.00	
BEEK AB ARWET PRIMARY SCHOOL	EQUITY	0530270203753	17,465.00	
BESIOBEI PRIMARY SCHOOL	KCB	1210618222	2,940.00	
BESIOBEI PRIMARY SCHOOL	KCB	1210618222	2,940.00	
BOITO CHIEFS OFFICE	KCB	1202285678	13,823.50	1,250.00
BOSTO MIXED DAY SECONDARY SCHOOL	KCB	1177669706	18,985.50	
BOSTO MIXED DAY SECONDARY SCHOOL	KCB	1177669706	18,985.50	
BOSTO SECONDARY SCHOOL	KCB	1177669706	18,985.50	
CHEIBEI PRIMARY SCHOOL	KCB	1212405137	491,188.00	0.00
CHEBAIBAI PRIMARY SCHOOL	KCB	1178898970		2376.00
CHEBANGANG CHIEFS OFFICE	KCB	1202711855		733.00
CHEBANGANG PRIMARY SCHOOL	KCB	1209999072	2,355.00	
CHEBUGEN PRIMARY SCHOOL	KCB	1175586579		1,265.00
CHEIBEI PRIMARY SCHOOL	KCB	1110721188	1,016.65	
CHELOINO PRIMARY SCHOOL	KCB	1175378488	1,475.00	24,945.00
CHEMAAN PRIMARY SCHOOL	EQUITY	0530269029153	1,775.00	
CHEMALAL SECONDARY SCHOOL	KCB	1105653706	812.9	
CHEMELE SECONDARY SCHOOL	KCB	1177690578	7,739.00	384.00
CHEMELET SECONDARY SCHOOL	KCB	1177690578	7,739.00	384.00
CHEPCHABAS PRIMARY SCHOOL	EQUITY	0530294398537	23.60	
CHEPCHABAS SECONDARY SCHOOL	KCB	1110996322	402,179.60	
CHEPCHIRIK PRIMARY SCHOOL	KCB	1178118568	644,297.00	574.00
CHEPKOCHUN SECONDARY SCHOOL	KCB	1111476705	980,892.70	
CHEPKOIN PRIMARY SCHOOL	KCB	1202714919	10,169.50	484.00
CHEPKOK PRIMARY SCHOOL	KCB	1182118887	386,538.00	1,683.00
CHEPTABAACH PRIMARY SCHOOL	EQUITY	0530199818600	3.60	
CHEPTABAACH SECONDARY SCHOOL	KCB	1112792503	11,010.50	
CHEPTALAL DO'S OFFICE-CDF ACCOUNT	EQUITY	0530271972387	2,820.00	
CHEPTALAL GIRLS SECONDARY SCHOOL	KCB	1202846653	300	35.00
CHEPTALAL SECONDARY SCHOOL	KCB	1111101949	820	
CHEPTINGTING SECONDARY SCHOOL	KCB	1168372844	89	
CHEPTINGTING TBC	KCB	1207252816		90.00
CHONGENWO DAY SECONDARY SCHOOL	EQUITY	0530162491535	200,640.05	10,000.00
CHORWET PRIMARY SCHOOL	KCB	1110582471	1,734.10	
CHORWET SECONDARY SCHOOL	KCB	1208628208	498,724.50	6,870.00
EMBOMOS PRIMARY SCHOOL	KCB	1198816066	12,630.00	
ITARE DISPENSARY	KCB	1105422372	360,508.95	
K.SALAT SECONDARY SCHOOL	KCB	1124833838	1,148.55	
KABAIBAI PRIMARY SCHOOL	KCB	1182183468	1,492.50	39,925.00
KABIANGK PRIMARY SCHOOL	KCB	1110868340	4.45	119.00
KABIANGK SECONDARY SCHOOL	KCB	1110956622	2,029.35	
KABOISIO PRIMARY SCHOOL	KCB	1178901173	188,415.00	450.00
KABOISIO PRIMARY SCHOOL	KCB	1178901173	188,415.00	
KABOMO PRIMARY SCHOOL	KCB	1183745362	125,246.00	1,764.00
KABOMO PRIMARY SCHOOL	KCB	1183745362		5,764.00

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KAPCHEPKOLE SECONDARY SCHOOL	KCB	1167482697	1,210.00	
KAPCHEPROTWA PRIMARY SCHOOL	KCB	1105480984	145.45	
KAPCHEPTINET BLUEMAN PRIMARY SCHOOL	KCB	1179310012	3,789.50	
KAPCHEPTUENIK PRIMARY SCHOOL	KCB	1206774894	418.00	7,720.00
KAPKEN PRIMARY SCHOOL	KCB	1110775105	158.50	1,209.00
KAPKILAIIBEI PRIMARY SCHOOL	KCB	1205830782	2,068,940.00	1000.00
KAPKINARA PRIMARY SCHOOL	KCB	1183227310	2,276,003.50	259.50
KAPKINARA PRIMARY SCHOOL	KCB	1183227310	2,276,003.50	625.00
KAPLELEITO PRIMARY SCHOOL	KCB	1178070425	490,524.50	625.00
KAPLETYO PRIMARY SCHOOL	KCB	1171089775	690	3280.00
KAPRORET PRIMARY SCHOOL	EQUITY	0530278749870	301,760.00	
KAPRORET SECONDARY SCHOOL	KCB	1164781014		90.34
KAPSEBETET PRIMARY SCHOOL	KCB	1108366678	779.53	
KAPSENGERE PRIMARY SCHOOL	EQUITY	0530293563668	602,502.50	
KAPSET PRIMARY SCHOOL	KCB	1207263230	7,470.00	750.00
KAPSET SECONDARY SCHOOL	KCB	1113093935	1,099.00	
KAPSIR PRIMARY SCHOOL	KCB	1208323423		715.00
KAPSIR SECONDARY SCHOOL	KCB	1169852149	2,009.50	804.00
KAPSIRATET PRIMARY SCHOOL	KCB	1205685081	61,190.00	145.00
KAPTEBENGWET PRIMARY SCHOOL	KCB	1205772847	1,320.00	8,870.00
KAPTEBENGWET SECONDARY SCHOOL	KCB	1110856733	4,020.00	
KAPTEMBWO PRIMARY SCHOOL	KCB	1207968587	1,059.50	
KAPTEMBWO SECONDARY SCHOOL	KCB	1109573308	264.6	
KAPTIEN PRIMARY SCHOOL	KCB	1203314639		145.00
KAPTIEN SECONDARY SCHOOL	KCB	1110704712	103,992.50	
KEBUMBUR SECONDARY SCHOOL	KCB	1167536029	1,018.00	289.00
KENYAGORO PRIMARY SCHOOL	KCB	1207298999	905.00	935.00
KIBITGOI PRIMARY SCHOOL	KCB	1133331939	4.50	4.00
KIBITGOI TEA BUYING CENTRE	KCB	1173435018	251.85	
KIMARWANDI PRIMARY SCHOOL	KCB	69140226660	1,475.45	
KIMARWANDI SECONDARY SCHOOL	KCB	1201736161	23,173.00	870.00
KIMORI PRIMARY SCHOOL	KCB	1183315333	381,339.50	1,425.00
KIMORI SECONDARY SCHOOL	KCB	1202624979	406,605.00	440.00
KIMUGUL PRIMARY SCHOOL	KCB	1199594792	1,489.00	3,694.00
KIMUGUL TBC	KCB	1205557288	240.00	240.00
KIMULOT HIGH SCHOOL	KCB	1111761566	240	
KIPKELOK PRIMARY SCHOOL	KCB	1199740284	95,153.50	61.00
KIPKELOK PRIMARY SCHOOL-CDF A/C	EQUITY	0530193265744	622.20	
KIPKETI ECDE	KCB	1167877357	576.5	
KIPRAISI SECONDARY SCHOOL	KCB	1150570814	964	
KIPRAISI SECONDARY SCHOOL	KCB	1177509547	2,300.00	204.00
KIPSINENDE PRIMARY SCHOOL	KCB	1183699193		275.00
KIPTEMENIO PRIMARY SCHOOL	KCB	1172848653	55,669.50	
KIPTENDEN SECONDARY SCHOOL	KCB	1133250173	384	
KIRIMOSE PRIMARY SCHOOL	KCB	1206610867	200,679.00	
KIRIMOSE SECONDARY SCHOOL	KCB	1129803686	1,016,739.50	1925.00
KITAIMA PRIMARY SCHOOL	KCB	1206983418	102,539.50	230.70

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KITALA MIXED DAY SECONDARY SCHOOL	EQUITY	0530266397466	35.00	
KITALA PRIMARY SCHOOL	EQUITY	0530294398099	1,659.50	
KOBEL PRIMARY SCHOOL	KCB	1209375850	47.00	2,275.00
KOBEL PRIMARY SCHOOL	KCB	1209375850		
KOBOR PRIMARY SCHOOL	KCB	1205824944	47	
KOITALEL PRIMARY SCHOOL CDF ACCOUNT	EQUITY	0530269817686	1,883.72	
KOIWA CENTRAL SECONDARY SCHOOL	KCB	1112752048	7,675.00	
KOIWA CENTRAL SECONDARY SCHOOL- SCHOOL BUS ACCOUNT	EQUITY	0530262764694	15,180.00	
KOIWA HEALTH CENTRE	EQUITY	0530193833606	3,884.05	
KOIWA HIGH SCHOOL	KCB	1124833676	534	
KOMIRMIR TBC	KCB	1181724953		1,182.00
LOBOKWO PRIMARY SCHOOL	KCB	1207275131	654,184.00	325.00
MESWONDO SECONDARY SCHOOL	KCB	1105290972	11,043.50	
MICHIRA SECONDARY SCHOOL	KCB	1179792793	814,481.00	225.00
MOGOGOSIEK CHIEFS OFFICE	KCB	1201888182		1,075.00
MOGONJET PRIMARY SCHOOL	EQUITY	0530271629016	987.00	
MOGONJET PRIMARY SCHOOL	EQUITY	0530193497936	1.85	
MOGONJET SECONDARY SCHOOL	KCB	1111093830	57,649.50	
MOSONIK CHIEFS OFFICE	KCB	1209631210	2,046.00	725.00
MOSORIOT PRIMARY SCHOOL	KCB	1167482026	935.00	300.00
MUGENYI DAY SECONDARY SCHOOL	KCB	1176991019	1,844.50	
MUGENYI DAY SECONDARY SCHOOL	KCB	1176991019	1,844.50	
MURAMET PRIMARY SCHOOL	KCB	1205343911		215.00
MUTERERIET PRIMARY SCHOOL	KCB	1206784595		335.00
NDALELAI PRIMARY SCHOOL	KCB	1181862434	29,144.00	130.00
NGERERIT SECONDARY SCHOOL	KCB	1110634293	2,272.00	250.00
NK CHEBELYON PRIMARY SCHOOL	KCB	1184702381		400,000.00
NYAGESU PRIMARY SCHOOL	KCB	1183116799	54,542.50	
NYAKESU PRIMARY SCHOOL	EQUITY	0530297998846	760.00	
NYAMARENDA PRIMARY SCHOOL	KCB	1174424575	798,840.00	430.00
NYAMARENDA PRIMARY SCHOOL	KCB	1174424575	798,840.00	1,050.00
NYOIKENO PRIMARY SCHOOL	KCB	1209777363	106,890.00	
NYOIKENO PRIMARY SCHOOL	KCB	1209777363	106,890.00	
NYOIKENO PRIMARY SCHOOL	KCB	1209777363	106,890.00	
RERENDET PRIMARY SCHOOL	KCB	1205758720		562.50
RUSEYA PRIMARY SCHOOL	EQUITY	0530193409056	30.60	
SANGWA PRIMARY SCHOOL	KCB	1197762051	0.00	4,640.00
SASETA AIC PRIMARY SCHOOL	KCB	1156317274	7,609.50	8,145.00
SASETA GIRLS SECONDARY SCHOOL	KCB	1110249667	1,302,094.00	1,303,489.00
SATIET PRIMARY SCHOOL	KCB	1207361615		8,870.00
SEANIN PRIMARY SCHOOL	KCB	1208283960		435.00
SEANIN SECONDARY SCHOOL	KCB	1176107429		2,989.00
SIMOTI SECONDARY SCHOOL	KCB	1105624072	1,671,579.95	
SIMOTWET DAY&BOARDING PRY SCHOOL	KCB	1177961369	66,311.50	
SINENDOIK SECONDARY SCHOOL	KCB	1150423404	12,593.50	
SIOMO PRIMARY SCHOOL	KCB	1203013485	84,359.50	934.00
SITONIK PRIMARY SCHOOL	KCB	1212791290	281,505.00	0.00

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
SOTIT GIRLS SECONDARY SCHOOL	KCB	1136688498	6,220.50	
SOTIT PRIMARY SCHOOL	KCB	1204870837	2,094.50	699.00
ST.BRIGIDS SECONDARY SCHOOL	KCB	1109780575	1,930.00	
ST.PETERS BUSORETO SEC SCHOOL	KCB	1176581147	629.5	514.50
SUGUTEK PRIMARY SCHOOL	KCB	1183572557	1,372.00	236.00
SUGUTEK PRIMARY SCHOOL	EQUITY	0530272946480	170,405.00	
TAARUT PRIMARY SCHOOL	KCB	1210636190	399,050.00	
TABOINO SECONDARY SCHOOL	KCB	1147874905	18,275.00	
TALALGA PRIMARY SCHOOL	KCB	1197574425	55,930.50	570.00
TEBESWET PRIMARY SCHOOL	KCB	1205504788	398,840.00	2,227.00
TEREK PRIMARY SCHOOL	KCB	1111725845	30,946.50	1,993.00
TEREK SECONDARY SCHOOL	KCB	1137905174	103,052.00	
TUIYOBELI PRIMARY SCHOOL	EQUITY	0530193399267	203,290.25	
TUIYOBELI SECONDARY SCHOOL	KCB	1156704723	8,190.00	
ZABLON TEA BUYING CENTRE	EQUITY	0530165548678	58.40	
Total			23,576,254.90	1,881,053.54

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KSM/K ONOIN NG-CDF/2 017/2 018(14) dated 10 July 2019	<p>1. Bursary Disbursements</p> <p>Included in other grants and transfers expenditure of Kshs. 29,789,587 is an amount of Kshs. 28,929,587 which was disbursed as bursaries to both secondary and tertiary institutions. However, out of the total disbursements, an amount of Kshs. 24,786,752 was not acknowledged by the receiving institutions. It was therefore not possible to confirm that the bursaries amounting to Kshs. 24,786,752 were received by the intended beneficiaries. Consequently, the validity of the disbursements of Kshs. 24,786,752 could not be ascertained.</p>	<p>By the time of audit, all the bursary cheques had been disbursed to the respective institutions. The institutions are supposed to send the acknowledgements had not been received. However, this has been noted and more efforts shall be made to ensure that the acknowledgement letters are received from the various institutions to confirm receipt of bursary.</p>	NG-CDF Committee	Resolved	1 year
	<p>2. Use of Goods and Services</p> <p>Included in the use of goods and services expenditure of Kshs. 5,688,101 is an amount of Kshs. 1,263,721</p>	<p>All the payments were approved by NG-CDFC in various committee sittings.</p> <p>The above documents were not physically</p>	NG-CDF Committee	Resolved	3 months

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	<p>which was not supported by Constituency Development Committee minutes authorizing the payments. Further, motor vehicle fuel expenditure of Kshs. 450,000 was not supported by adequate documents such as detail orders and fuel registers. Consequently, the validity of the payments totalling Kshs. 1,713,721 included in the use of goods and services could not be ascertained</p>	<p>availed during the exercise as they had been misplaced.</p>			
	<p>Projects Implementation</p> <p>Included in transfers to other government entities expenditure of Kshs. 7,800,000 is an amount of Kshs. 1,700,000 which was disbursed to the project management committees for construction of classrooms at Taarut, Cheibei, Komirmir and Nathaniel Chebeliyon primary schools during the year under review. However, physical verification of the projects done in March 2019 revealed that construction works for three class rooms in these schools had not started.</p>	<p>Taarut Primary School- Construction of one classroom – Kshs. 400,000 <i>The school had not constituted a Board of Management hence there was no PMC to run the project</i></p> <p>Cheibei Primary School - Construction of one classroom - Kshs. 400,000 <i>The school had not constituted a Board of Management hence there was no PMC to run the project</i></p> <p>Komirmir Primary School- Construction of administration block – Kshs. 400,000 <i>The school had not constituted a Board of Management</i></p>	<p>NG-CDF Committee</p>	<p>Resolved</p>	<p>1 year</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>hence there was no PMC to run the project</i> Nathaniel Chebelyon Primary School- construction of one classroom – Kshs. 500,000 There were changes in plans/drawings/BOQs following agreement to co-fund the project (to construction of a storey building) with Ministry of Education causing delays in approvals of the same by the ministry.</p>			
	<p>Budget Performance Analysis Konoin NG-CDF prepared a balanced program-based budget of Kshs. 130,364,072 in the year under review. However, the National Government Constituency Development Fund Board only released Kshs. 75,353,447 or 58% of the approved budget. Further, the overall disbursements to projects by Konoin NGCDF committee was Kshs. 45,098,268 out of the amount received funds. The management also made payments of Kshs. 656,960 and Kshs.1,179,000 for bursary vetting and public participation which were not</p>	<p>The funds have since been received from the NG-CDF Board and are being disbursed to various projects The bursary vetting expenses were incurred as a result of overall approval of NG-CDF Board of the following vote heads:</p> <ul style="list-style-type: none"> i) Office administration ii) Monitoring and Evaluation/Capacity Building 	NG-CDF Committee	Resolved	1 year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>in the approved budget. The audit revealed significant under-utilization of the budgeted funds as follows: (Table below) The underutilization of the allocated funds negatively affected the achievements of some of the core objectives of the Fund and in turn denied the residents efficient and effective service delivery.</p>	<p>And also the approval of the budget by the NG-CDF Committee.</p>			