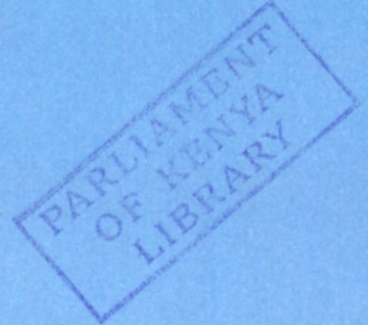


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

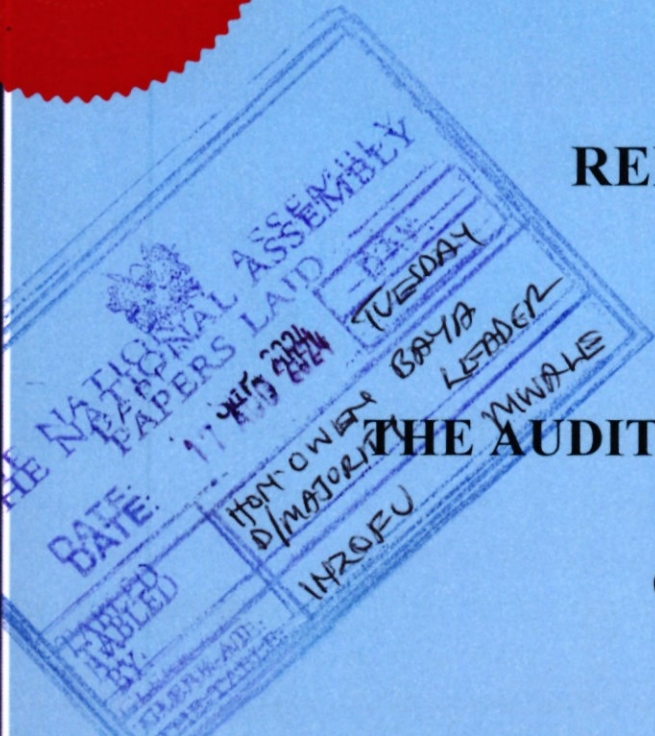
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**





KONOIN CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

1. Acronyms and Glossary of terms

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Andrew Kiptanui
2.	Sub-County Accountant	Jonas Rotich
3.	Chairman NGCDFC	Catherine Cheron
4.	Member NGCDFC	Philip Koibosut

(c) Fiduciary Oversight Arrangements

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

(d) KONOIN Constituency NGCDF Headquarters

P.O Box 64-20403
Mogogosiek, Kenya
Next to Konoin Sub-County Headquarters

(e) KONOIN Constituency NGCDF Contacts

Telephone: 0721333360
E-mail: cdfkonoin@ngcdf.go.ke
Website: www.ngcdf.go.ke

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

(f) Konoin Constituency NGCDF Bankers

Equity Bank

Litein Branch

P.o Box

Litein

Account no. 0530281027947

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDF CHAIRPERSONS REPORT



CATHERINE C LANGAT
KONOIN NG-CDF CHAIRPERSON

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. 145 million in F/Y 2022/2023 and 23 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 87 million was disbursed to the constituency. A balance of Kshs. 12 million is due from the Board for F/Y 2021/2022.
- 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 function's 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 accessing 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

KONOIN CONSTITUENCY

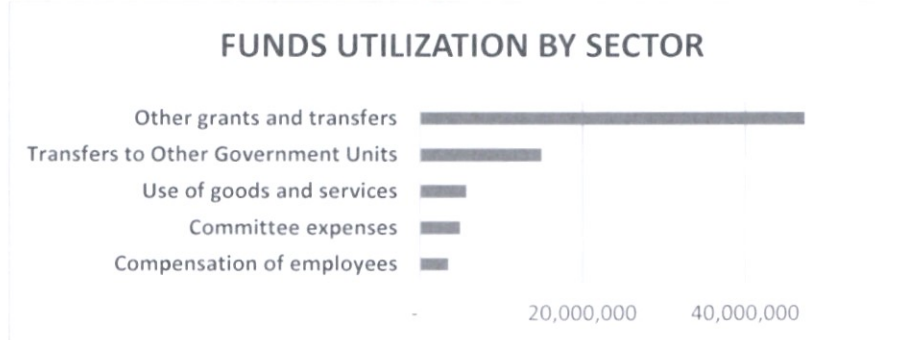
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

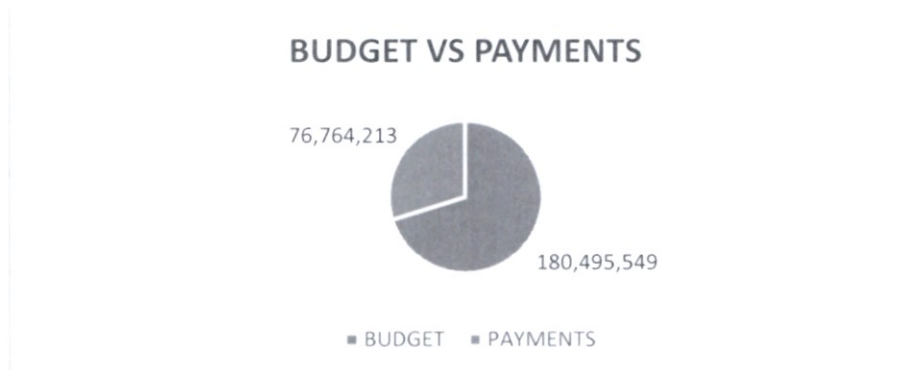
- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to balances of un-presented cheques on the bank reconciliation statements and eventually stale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

Graphically:

FUNDS UTILIZATION BY SECTOR



RECEIPTS AND PAYMENTS FY 2022/2023



Mutereriet Primary school 4No. storey unit



CHEBANGANG CHIEF'S OFFICE

Name: Catherine C Langat
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY2022/23

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 *Konoin Constituency 2022-2025* plan are to:

- To mobilize more resources for community development.
- To improve safe water supply.
- To improve the health standards of the constituency.
- To improve infrastructure, especially schools and roads within the constituency.
- To build capacity of the community to implement development projects.
- Empower and training of youth

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 2022/23 -we have only managed to disbursed Kshs 8.7M for primary school and Kshs 6.3M due to delay in disbursement of projects funds
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2022/23 we did not disburse security funds due to late disbursement from the Board
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	In the FY 2022/23, we did implement five environmental projects
Sports	To empower youth through sports activities	Increased sports activities through Konoin tournament	Improved youth empowerment	In the year 2022/23, management did not implement sports projects due to delay of funding
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

5. Statement of Governance

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Konoin constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
 - i. Build the capacity of project management committees
 - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
 - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
 - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
 - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
 - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
 - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
 - viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation before respective constituencies approve such a project for joint funding
 - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
 - x. Ensure that all projects receive adequate funding and are completed within 3 years
 - xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
 - 5) Number of meetings held in the financial year 2022-2023-NG-CDF Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Konoin held a total of 12 meetings signifying a total commitment to attaining its performance target where the chairman is paid Kshs 7,000 and the members are paid Kshs 5,000 as sitting allowances.
 - 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
 - 7) The NG-CDFC members are remunerated according to the rates provided by the board
 - 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
 - 9) The management is committed in risk management by at all times responding to risk analysis

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Konoin Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

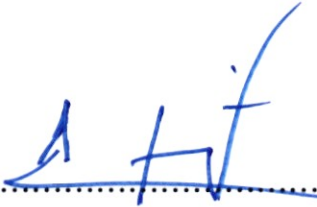
KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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.

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



Name: Andrew Kiptanui
Fund Account Manager.



7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2023. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

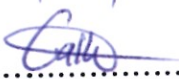
The Accounting Officer in charge of the NGCDF Konoin Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

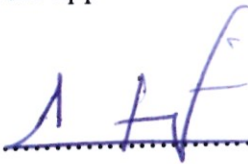
KONOIN CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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 14/09/ 2023.

.....

Name: Catherine C Langat
Chairman – NGCDF Committee

.....

Name: Andrew Kiptanui
Fund Account Manager



REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: 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, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Konoin Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement

Report of the Auditor-General on National Government Constituencies Development Fund - Konoin Constituency for the year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Konoin Constituency as at 30 June, 2023 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 (Amended 2022).

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances Between Financial Statements and Comparative Balances

Comparison between statements of assets and liabilities and prior year audited financial statements reflect four (4) comparative balances that differ with the previous year 2021/2022 audited financial statements balances as shown below:

Component Description	Financial Statements (Kshs.)	Prior Year Audited Balance (Kshs.)	Variance (Kshs.)
Gratuity	0	435,900	435,900
Net Financial Assets	23,319,067	22,883,167	435,900
Funds Balance Brought Forward	24,947,092	23,848,809	1,098,283
Net Financial Position	23,319,067	22,883,167	435,900

In the circumstances, the accuracy and completeness of the comparative balances in the financial statements could not be confirmed.

1.2 Fund Balance Brought Forward

The statement of assets and liabilities reflects a balance of Kshs.23,319,067 in respect to fund balance brought forward. However, Note 15 to the financial statements reflects a balance of Kshs.23,848,809 resulting to an unreconciled variance of Kshs.529,742. Further, re-casting of Note 15 to the financial statements revealed a balance of Kshs.33,670,854 resulting to an unreconciled variance of Kshs.10,351,787.

In the circumstances, the accuracy and completeness of the fund balance brought forward of Kshs.23,319,067 could not be confirmed.

1.3 Inaccuracies in Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.33,670,854 as disclosed in Note 12A to the financial statements. However, the bank reconciliation statement unpresented cheques amounting to Kshs.8,536,994 which includes ten (10) stale cheques totalling Kshs.228,202 which had not been reversed in the cashbook as at 30 June, 2023.

Further, the bank reconciliation statements reflects payments in bank statements of Kshs.13,497 and receipts in cash book not in bank statements of Kshs.5,000 which were not supported by schedules and cashbook extract.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.33,670,854 could not be confirmed.

1.4 Non-disclosure of Gratuity for Contractual Employees

The statement of assets and liabilities reflects net financial assets balance of Kshs.33,670,854 which includes a Nil balance in respect of gratuity and as disclosed in Note 14B and Annex 2 to the financial statements. Review of Note 14B reflects Nil balance gratuity and balance of Kshs.435,900 in respect of comparative balance. Further review of Note 14B revealed that gratuity totalling Kshs.825,600 was paid out during the year. However, the gratuity paid was not supported with payment vouchers and gratuity compensation schedule to staff. Further, the human resource appointment letters revealed that the staff were on contract terms of engagement and the contract had not expired. This was contrary to Paragraph 14.8 of the Significant Accounting Policies adopted in the preparation of the financial statements on accounts payable which recognises gratuity earned on monthly basis to be held on behalf of the employee and later paid at the end of the contract period.

In the circumstances, the accuracy and completeness of the Nil balance in respect of gratuity could not be confirmed.

1.5 Unsupported Transfer to Primary Schools

The statement of receipts and payments reflects an amount of Kshs.11,300,000 in respect of transfer to other Government units which includes Kshs.6,300,000 and Kshs.5,000,000 in respect of transfers to primary schools and secondary schools respectively and as disclosed in Note 7 to the financial statements. However, review of the supporting documents including schedules and payment vouchers revealed transfers to Primary Schools totalling Kshs.8,730,000 resulting in an unexplained and unreconciled variance of Kshs.2,430,000. Further, the transfers were in respect of construction and completion of classrooms and toilets, acquisition of land and purchase of desks which were not supported with documents including Bills of Quantities, tender advertisements,

tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim or completion certificates, (PMC) minutes, cashbooks, bank balance confirmation certificates and expenditure returns as well as evidence that the projects were implemented in consultation with relevant Government departments.

In the circumstances, the accuracy and completeness of the transfers to primary schools amounting to Kshs.6,300,000 could not be confirmed.

1.6 Unsupported Transfer to Secondary Schools

The statement of receipts and payments reflects transfer to other Government units amount of Kshs.11,300,000 which includes an amount of Kshs.6,300,000 and Kshs.5,000,000 in respect of transfers to Primary Schools and Secondary Schools respectively as disclosed in Note 7 to the financial statements. However, review of the supporting documents including supporting schedules and payment vouchers revealed transfers to Secondary Schools totalling Kshs.6,320,000 resulting in an unexplained and unreconciled variance of Kshs.1,320,000. Further, the transfers were in respect of construction and completion of the dining hall, laboratory and purchase of school desks which were not supported with documents including Bills of Quantities, tender advertisements, tender evaluation minutes, signed contract, inspection and acceptance committee reports, interim or completion certificates, Project Management Committee (PMC) accounting records such as cashbooks, bank balance confirmation certificates and expenditure returns as well as evidence that the projects were implemented in consultation with relevant Government Departments.

In the circumstances, the accuracy and completeness of the transfers to secondary schools of Kshs.5,000,000 could not be confirmed.

2. Unsupported Acquisition of Land

The statement of receipts and payments reflects an amount of Kshs.11,300,000 in respect of transfer to other Government units which includes amounts of Kshs.6,300,000 and Kshs.5,000,000 in respect to transfers to primary schools and secondary schools respectively as disclosed in Note 7 to the financial statements, which includes transfers of Kshs.600,000 and Kshs.1,000,000 to Kimugul and Kipkoibet Primary Schools respectively this was for purchase of two (2) parcels of land for expansion of the schools. However, review of supporting documents revealed that land valuation report, official search, land title deed, and sale agreements were not provided for audit.

In the circumstances, the existence, accuracy and ownership of the land amounting to Kshs.1,600,000 could not be confirmed.

3. Unsupported Expenditure on Compensation of Employees

The statement of receipt and payments reflects compensation of employees' expenditure of Kshs.3,533,490 as disclosed in Note 4 to the financial statements. However, human resource records including the monthly payrolls, bank schedules, remittance

acknowledgment receipts, letters of appointment and signed contracts in support of employee costs were not provided for audit.

In the circumstances, the accuracy, completeness and regularity of compensation of employees amounting to Kshs.3,533,490 could not be confirmed.

4. Unsupported Committee Expenses

The statement of receipts and payments reflects an amount of Kshs.5,018,475 in respect to committee expenses which includes an amount of Kshs.2,193,400 and Kshs.2,825,075 in respect of sitting allowances and other committee expenses respectively and as disclosed in Note 5 to the financial statements. Review of the payment schedule revealed that, the Committee expenses included cash payments to the Fund Account Manager totalling Kshs.2,612,975. However, the expenses were not supported with imprest warrants, National Government Constituencies Development Fund Board approved minutes in respect of the inspection coverage, means of transport and the final project reports were not provided for audit review.

In the circumstances, the accuracy, completeness, and regularity of committee expenses amounting to Kshs.2,612,975 could not be confirmed.

5. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects an amount of Kshs.5,771,227 in respect of use of goods and services as disclosed in Note 6 to the financial statements. Review of the bank statements and supporting payment schedules revealed that the payments were made in cash after cash withdrawals from the fund bank account on diverse dates for purchase of consumable stores. However, the expenses were not supported with standing imprest reimbursement vouchers, standing imprest cash book, store ledger for the items purchased and issue vouchers.

In the circumstances, the accuracy and completeness of use of goods and services amounting to Kshs.5,771,227 could not be confirmed.

6. Other Grants and Other Transfers

6.1 Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and other transfers as disclosed in Note 8 to the financial statements an amount of Kshs.51,141,021 in respect of which includes amounts of Kshs.34,687,163 and Kshs.10,431,440 in respect of bursary to secondary schools and tertiary institutions respectively . However, the payments were not supported by schedules of beneficiaries showing the students' names, admission numbers, amounts disbursed and respective learning Institutions. Further, supporting documents including acknowledgement receipts, cheque issue registers and approved list of the bursary committee members were not provided for audit review.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.34,687,163, and Kshs.10,431,440 respectively could not be confirmed.

6.2 Unsupported Expenditure on Emergency Projects

The statement of receipts and payments reflects an amount of Kshs.51,141,021 in respect of other grants and other transfers which includes an amount of Kshs.4,550,000 in respect of emergency projects and as disclosed in Note 8 to the financial statements. However, the emergency transfers were not supported with documentary evidence indicating the nature of emergency, funding requests or proposals and Constituency Development Fund Committee minutes approving the payments. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that emergency shall be construed to mean an urgent, unforeseen need 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.

In the circumstances, the accuracy, completeness and regularity of of emergency transfers amounting to Kshs.4,550,000 could not be confirmed.

7. Unsupported Expenditure on Environmental Projects

The statement of receipts and payments reflects an amount of Kshs.51,141,021 in respect of other grants and other transfers which includes an amount of Kshs.1,472,418 in respect of environmental projects and as disclosed in Note 8 to the financial statements. Review of the supporting documents including payment vouchers revealed that the expenditure was in respect of the supply, delivery, and installation of 10,000 litre water tanks and related works to various primary and secondary schools within the Constituency. However, the expenditure was not supported with procurement records including request for quotations to various firms, opening and evaluation committee minutes, signed contract, inspection and acceptance committee reports, distribution schedule to the beneficiaries and expenditure returns. Further, procurement of the suppliers was done by the Constituency Development Fund Committee and not the Project Management Committee (PMC).

In the circumstances, the accuracy and completeness of the environment projects amounting Kshs.1,472,418 could not be confirmed. Further, Management was in breach of the law.

8. Inaccuracies in Fixed Assets.

Annex 4 to the financial statements reflects summary of fixed assets register, assets with historical costs of Kshs.23,654,612. However, the reported balance excludes an amount of Kshs.7,510,000 in respect to the Constituency vehicle acquired in the previous financial year 2021/2022. Further, the updated fixed assets register and valuation report for the assets were not supported with sufficient evidence as required by Section 136 of the Public Finance Management (National Government) Regulations, 2015. In addition, the

ownership documents for land and transport equipment were not provided for audit review.

In the circumstances, the accuracy, completeness, valuation and ownership of the fixed assets balance of Kshs.23,654,612 could not be confirmed.

9. Unsupported Unutilized Funds

Note 19.3 to the financial statements reflects a balance of Kshs.103,731,336 in respect of unutilized funds as detailed in Annex 3 to the financial statements which includes comparative balance of Kshs.34,972,047 in respect to utilized funds in the previous financial year 2021/2022. However, the unutilized funds included three allocations to Cheloino Primary School totaling Kshs.700,000 and two allocations to Sugutek B Primary School totaling Kshs.1,000,000 which were not supported with the approved code list or expenditure returns. In addition, the unutilized funds balance included allocations of Kshs.300,000 and Kshs.147,705 in respect to health and roads projects respectively which are devolved functions. Management did not provide evidence of approval from the Board.

In the circumstances, the regularity accuracy and completeness of the unutilized funds balance of Kshs.1,000,000 could not be confirmed.

10. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.6,784,622. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.6,784,622 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.180,495,549 and Kshs.87,116,000 respectively, resulting in an under-funding of Kshs.93,495,549 or 52% of the budget. However, the Fund spent

Kshs.76,764,213 against actual receipts of Kshs.87,116,000 resulting into under-absorption of Kshs.10,351,787 or 12% of the actual receipts.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the constituents.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the financial statements, and lawfulness and effectiveness in use of public resources. However, the Management has not resolved the issues or given explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

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. Unsupported Funds Pending Approval

Note 19.3 to the financial statements reflects Kshs.103,731,336 and Kshs.34,972,047 in respect to unutilized funds for the year under review and comparative balances respectively, which includes Kshs.9,293,500 and Kshs.1,793,500 in respect of funds pending approval for the year under review and the corresponding comparative balance respectively. However, the funds pending approval was not supported with the Board communication to the Constituency Committee giving reasons why it had declined the proposals contrary to Section 31(3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

In the circumstances, Management was in breach of the law and may delay service delivery to the constituents.

2. Failure to Remit Statutory Tax Deductions

Review of records indicated that the Constituency Management failed to deduct and remit taxes on personal emoluments amounting to Kshs.662,386, contrary to Section 37(1) of the Income Tax Act, 2021 which requires an employer paying emoluments to an employee to deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed. Further, the Fund's financial statements did not disclose the outstanding tax liability of Kshs.662,386. Failure to deduct and remit statutory deductions is contrary to the law and exposes the National Government Constituencies Development Fund to fines and penalties.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

9. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	172,788,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	116,000	-
TOTAL RECEIPTS		87,116,000	172,788,879
PAYMENTS			
Compensation of employees	4	3,533,490	3,217,500
Committee expenses	5	5,018,475	-
Use of goods and services	6	5,771,227	6,992,981
Transfers to Other Government Units	7	11,300,000	96,230,000
Other grants and transfers	8	51,141,021	59,630,240
Acquisition of Assets	9	-	7,673,800
Oversight Committee Expenses	10	-	-
Other Payments	11	-	10,000
TOTAL PAYMENTS		76,764,213	173,754,521
SURPLUS/DEFICIT		10,351,787	(965,642)

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

The Constituency financial statements were approved by the NGCDFC on 14/09/ 2023 and signed by:




Fund Account Manager

Name: Andrew Kiptanui



National Sub-County Accountant

Name: Jonas Rotich
ICPAK M/No:



Chairman NG-CDF Committee

Name: Catherine C Langat



KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****10. Statement of Assets and Liabilities as At 30th June, 2023**

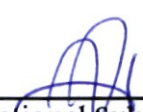
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	33,670,854	23,319,067
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		33,670,854	23,319,067
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		33,670,854	23,319,067
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		33,670,854	23,319,067
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	23,319,067	24,947,092
Prior year adjustments	16	-	-
Surplus/Defict for the year		10,351,787	(965,642)
NET FINANCIAL POSITION		33,670,854	23,319,067

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

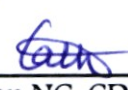
The Constituency financial statements were approved by NG CDFC on 14/09/ 2023 and signed by:


Fund Account Manager

Name: Andrew Kiptanui


National Sub-County
Accountant

Name: Jonas Rotich
ICPAK M/No:


Chairman NG-CDF
Committee

Name: Catherine C Langat



KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

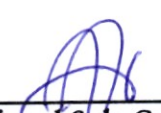
11. Statement of Cash Flows for the Year Ended 30th June 2023

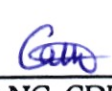
	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	172,788,879
Other Receipts	3	116,000	-
		87,116,000	172,788,879
Payments for operating activities			
Compensation of Employees	4	3,533,490	3,217,500
Committee expenses	5	5,018,475	-
Use of goods and services	6	5,771,227	6,992,981
Transfers to Other Government Units	7	11,300,000	96,230,000
Other grants and transfers	8	51,141,021	59,630,240
Oversight Committee Expenses	10	-	-
Other Payments	11	-	10,000
		76,764,213	166,080,721
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	329,142
Increase/(Decrease) in Accounts Payable	18	-	(991,525)
Prior year Adjustments	16	-	-
Net Adjustments		-	(662,383)
Net cash flow from operating activities		10,351,787	6,045,775
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(7,673,800)
Net cash flows from Investing Activities		-	(7,673,800)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12	23,319,067	24,947,092
Cash and cash equivalent at END of the year		33,670,854	23,319,067

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

The Constituency financial statements were approved by NG CDFC on 14/09/ 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Andrew Kiptanui

Name: Jonas Rotich
ICPAK M/No:

Name: Catherine C Langat



KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****12. Summary Statement of Appropriation for the Year Ended 30th June 2023**

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 %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	145,087,603	23,319,067	12,088,879	180,495,549	87,000,000	93,495,549	48%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	116,000	(116,000)	
TOTAL RECEIPTS	145,087,603	23,319,067	12,088,879	180,495,549	87,116,000	93,495,549	48%
PAYMENTS							
Compensation of Employees	5,226,000	2,669,208	-	7,895,208	3,533,490	4,361,718	45%
Committee expenses	3,185,256	2,173,913	-	5,359,169	5,018,475	340,694	
Use of goods and services	5,588,405	2,712,264	-	8,300,669	5,771,227	2,529,442	70%
Transfers to Other Government Units	71,050,000	9,551,520	6,200,000	86,801,520	11,300,000	75,501,520	13%
Other grants and transfers	52,537,942	5,556,194	4,086,379	62,180,515	51,141,021	11,039,494	82%
Acquisition of Assets	-	7,520	-	7,520	-	7,520	0%
Oversight Committee Expenses	-	-	-	-	-	-	
Other Payments	-	517,448	140,000	657,448	-	657,448	0%
UNALLOCATED FUND	7,500,000	131,000	1,662,500	9,293,500		9,293,500	
TOTAL	145,087,603	23,319,067	12,088,879	180,495,549	76,764,213	103,731,336	43%

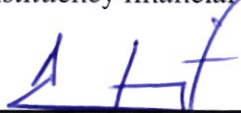
KONOIN CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Explanatory Notes.


- (a) Transfer to other government units disbursement less than 90% since there was delay in release of funds by the Board due to Electioneering period
- (b) Employee salaries at 45% with the utilization difference being staff gratuity
- (c) Other grants and transfer at 76% utilization since funds received were allocated to bursary to support needy students
- (d) Acquisition of assets at 0% since balance brought forward is yet to be expense with

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	103,731,336
Less undisbursed funds receivable from the Board as at 30 th June 2023	70,060,482
	33,670,854
Increase/ (decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	33,670,854

The Constituency financial statements were approved by NG CDFC on 14/09/ 2023 and signed by:


 Fund Account Manager

Name: Andrew Kiptanui


 National Sub-County Accountant

Name: Jonas Rotich
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Catherine C Langat



KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

13. Budget Execution by Sectors and Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c = c-d)	% of Utilisation (f=d/c %)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	5,226,000	2,669,208	-	7,895,208	3,533,490	4,361,718	45
1.2 Committee allowances	1,505,256	958,843	-	2,464,099	2,312,475	151,624	94
1.3 Use of goods and services	1,474,000	939,497	-	2,413,497	2,419,382	-5,885	100
Total	8,205,256	4,567,548	-	12,772,804	8,265,347	4,507,457	65
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,619,405	1,508,988	-	3,128,393	320,000	2,808,393	10
2.2 Committee allowances	1,680,000	1,215,070	-	2,895,070	2,386,000	509,070	82
2.3 Use of goods and services	2,495,000	263,779	-	2,758,779	3,351,845	-593,066	121

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Total	5,794,405	2,987,837	-	8,782,242	6,057,845	2,724,397	69
3.0 Emergency							
CHEBWONGO PRIMARY SCHOOL	-	-	-	-	200,000	-	100
KAPCHEPTUENICK PRIMARY SCHOOL	-	-	-	-	200,000	-	100
KIKONOR PRIMARY SCHOOL	-	-	-	-	200,000	-	100
RAIMOI PRIMARY SCHOOL	-	-	-	-	200,000	-	
Kipkelok primary school	-	-	-	-	400,000	-400,000	
Chebei primary school	-	-	-	-	400,000	-400,000	
Mutererik primary school	-	-	-	-	30,000	-30,000	
Mogogosiek Secondary school	-	-	-	-	135,000	-135,000	
Kapsir primary school	-	-	-	-	400,000	-400,000	
Sotit primary school	-	-	-	-	400,000	-400,000	
Kaptebengwet primary school	-	-	-	-	400,000	-400,000	
KAPCHEPROTWA PRIMARY SCHOOL	-	-	-	-	400,000	-400,000	
Mogogosiek Secondary school	-	-	-	-	400,000	-400,000	
Sereta Secondary School	-	-	-	-	135,000	-135,000	
Chepngoibek Secondary School	-	-	-	-	400,000	-400,000	
Terek Secondary	-	-	-	-	250,000	-250,000	

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Unutilised	6,836,190	1,192,207	816,909	8,845,306	-	8,845,306	
Total	7,636,190	1,192,207	816,909	9,645,306	4,550,000	5,095,306	
4.0 Bursary and Social Security				-			
4.1 Secondary Schools	30,000,000	34,786	800,000	30,834,786	34,687,163	-3,852,377	112
4.2 Tertiary Institutions	10,000,000	863,960	1,534,701	12,398,661	10,431,440	1,967,221	84
4.3 Social Security	-	2,400,000	-	2,400,000	-	2,400,000	0
4.4 Special Needs				-	-		
Total	40,000,000	3,298,746	2,334,701	45,633,447	45,118,603	514,844	99
5.0 Sports	2,901,752	-	751,721	3,653,473	-	3,653,473	0
Total	2,901,752	-	751,721	3,653,473	-	3,653,473	0
6.0 Environment							
Chesolot spring in Koiwa location		150,000					-
Konoin police station		150,000					-
Kaptien location water spring		150,000					-
Boito location water spring		150,000					-
Mosonik Location water spring		150,000					-

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Konoin NG-CDF office		1,030					-
mesondo water spring		300,000					-
Kirmose water spring		300					-
mogogosiek water spring		90					-
Springs		13,821					-
Total	2,000,000	1,065,241	-	3,065,241	1,472,418	1,592,823	48
7.0 Primary Schools Projects							
AIC Emmanuel primary school	500,000		-	500,000	500,000	-	100
Artamor Primary school	4,400,000	1,000,000		5,400,000	-	5,400,000	0
Konoitab Tegat primary school	3,550,000	-		3,550,000	-	3,550,000	0
Embomos primary school	3,000,000	-		3,000,000	-	3,000,000	0
Kipkoibet primary school	-	1,000,000		1,000,000	1,000,000	-	100
kaptebengwet primary School	-	600,000		600,000	600,000	-	100
Kigonor primary school	600,000		-	600,000	600,000	-	100
Kapcheptuenik primary school	4,400,000		-	4,400,000	-	4,400,000	0
Kimugul-Ruseya Primary school	-		600,000	600,000	-	600,000	0
Muramet primary school	4,400,000	1,000,000	2,000,000	7,400,000	-	7,400,000	0
Aregeriot primary school	4,400,000	-	-	4,400,000	-	4,400,000	0

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Tarei primary school	4,400,000	-	-	4,400,000	-	4,400,000	0
Kabomo primary school				-	-	-	
Kiptememo primary school				-	-	-	
Mosoriot primary school				-	-	-	
Siomo primary school				-	-	-	
Taarut Primary school				-	-	-	
Kapcheptinet primary school	4,000,000	-		4,000,000	-	4,000,000	0
Kibomut primary school		1,000,000		1,000,000	-	1,000,000	0
Kimugul primary school		500,000		500,000	-	500,000	0
Muramet primary school	-	100,000		100,000	3,000,000	-2,900,000	3000
KAPKEN PRIMARY		400,000		400,000	-	400,000	0
TAARUT PRIMARY		400,000		400,000	-	400,000	0
CHEBAIBAI PRIMARY		600,000		600,000	-	600,000	0
CHELOINO PRIMARY SCHOOL		300,000		300,000	-	300,000	0
KIBOMUT PRIMARY SCHOOL		300,000		300,000	-	300,000	0
KIMUGUL PRIMARY SCHOOL		400,000		400,000	600,000	-200,000	150
KIMAECH PRIMARY SCHOOL		400,000		400,000	-	400,000	0
SAPTET PRIMARY SCHOOL	4,400,000		-	4,400,000	-	4,400,000	0

KONONIN CONSTITUENCY
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SIOMO PRIMARY		50,000		50,000	-	50,000	0
SUGUTEK B PRIMARY SCHOOL			300,000	300,000	-	300,000	0
KIBIRIR PRIMARY		700,000		700,000	-	700,000	0
DEO OFFICE balance		1,457		1,457	-	1,457	0
TABAITA PRIMARY SCHOOL			400,000	400,000	-	400,000	0
CHOGENWO PRIMARY SCHOOL			400,000	400,000	-	400,000	0
CHELOINO PRIMARY SCHOOL		300,000		300,000	-	300,000	0
CHELOINO PRIMARY SCHOOL			400,000	400,000	-	400,000	0
SIMOTWET PRIMARY		100,000		100,000	-	100,000	0
CHELOINO PRIMARY SCHOOL			100,000	100,000	-	100,000	0
Chenacho primary school			800,000	800,000	-	800,000	0
Sugutek B primary school			700,000	700,000	-	700,000	0
kapcheplogam primary school			500,000	500,000	-	500,000	0
Total	38,050,000	9,151,457	6,200,000	53,401,457	6,300,000	47,101,457	78
8.0 Secondary Schools Projects							
St. Monica Girls Chebangang Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0
Chemelet Secondary School	4,000,000	-	-	4,000,000	-	4,000,000	0

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Embomos secondary school	2,400,000	-	-	2,400,000	2,400,000	-	100
Kabiangek Secondary School	3,000,000	-	-	3,000,000	-	3,000,000	0
Meswondo Secondary School	3,000,000	-	-	3,000,000	-	3,000,000	0
Mugenyi Secondary School	3,600,000	-	-	3,600,000	-	3,600,000	0
Kitala Secondary school	2,600,000	-	-	2,600,000	2,600,000	-	100
Koiwa Boys Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0
Saseta Day Secondary School	4,400,000	-	-	4,400,000	-	4,400,000	0
Mogogosiek Township Secondary School	4,000,000	-	-	4,000,000	-	4,000,000	0
Chepkochun Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0
Seanin Secondary (Balance)		63	-	63	-	63	0
Total	33,000,000	63	-	33,000,063	5,000,000	28,000,063	15
9.0 Tertiary institutions Projects				-		-	
						-	
Total	-		-	-	-	-	
10.0 Security Projects				-		-	
Mogogosiek chiefs' office	-		-	-	-	-	0
security balance b/d			3,048	3,048	-	3,048	0
Satiet Chief Office	-		-	-	-	-	0

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Chemelet Chief's Office			180,000	180,000	-	180,000	0
Total	-	-	183,048	183,048	-	183,048	0
11.0 Acquisition of assets		-		-		-	
11.1 Motor Vehicles	-	-	-	-	-	-	0
11.2 Construction of CDF office	-	1,720	-	1,720	-	1,720	0
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	0
11.4 Purchase of computers	-	5,800	-	5,800	-	5,800	0
Total	-	7,520	-	7,520	-	7,520	0
12.0 Oversight committee expenses (itemize)				-		-	
Committee expenses	-			-	-	-	0
Committee allowances	-			-	-	-	0
Total	-	-	-	-	-	-	0
12.0 Other payments				-		-	
konoin sub county director of education	-		140,000	140,000	-	140,000	0

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Sub-county Director of Education Office	-	2,000		2,000	-	2,000	0
Strategic plan	-	17,743		17,743	-	17,743	0
Agriculture	-	50,000		50,000	-	50,000	0
Health	-	300,000		300,000	-	300,000	0
Website	-	-		-	-	-	0
Roads	-	147,705		147,705	-	147,705	0
Total	-	517,448	140,000	657,448	-	657,448	0
13.0 unallocated fund							
Unapproved projects	7,500,000		1,662,500	9,162,500		9,162,500	0
AIA		131,000		131,000		131,000	0
PMC savings							
Total	7,500,000	131,000	1,662,500	9,293,500	-	9,293,500	0
	145,087,603	22,919,067	12,088,879	180,095,549	76,764,213	103,331,336	83

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 15 June 2023 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****15. Notes To the Financial Statements****1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
	Kshs	Kshs
Normal Allocation		
AIE NO. B140964		33,000,000
AIE NO. B105483		44,000,000
AIE NO. B105830		22,000,000
AIE NO. B128575		5,000,000
AIE NO. B154084		12,000,000
AIE NO. B128887		12,000,000
AIE NO. B164422		18,000,000
AIE NO. B155858		24,088,879
AIE NO. A895069		2,700,000
AIE NO. B185131	7,000,000	
AIE NO. B206431	38,000,000	
AIE NO. B205941	12,000,000	
AIE NO. B207664	15,000,000	
AIE NO. B207824	15,000,000	
TOTAL	87,000,000	172,788,879

2. Proceeds from Sale of Assets

	2022/23	2021/22
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMC	-	-
Other Receipts Not Classified Elsewhere-CASHBOOK UNDERCAST	116,000	-
Total	116,000	-

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,598,570	2,375,800
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	825,600	729,500
Employer Contributions Compulsory national social security schemes	109,320	112,200
TOTAL	3,533,490	3,217,500

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,193,400	
Other committee expenses	2,825,075	
Total	5,018,475	

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	23,000	36,950
Communication, supplies and services	648,904	283,424
Domestic travel and subsistence	932,141	607,400
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,770,800	-
Hospitality supplies and services	-	-
Other Committee Expenses		3,335,242
Committee Allowances		1,048,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,530,159	1,365,525
Fuel , oil & lubricants	452,587	300,000
Other operating expenses	-	-
Bank Charges	-	16,440
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	413,636	-
Routine maintenance- other assets	-	-
TOTAL	5,771,227	6,992,981

KONOIN CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	6,300,000	57,290,000
Transfers To Secondary Schools (See Attached List)	5,000,000	38,940,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	11,300,000	96,230,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	34,687,163	33,676,700
Bursary – tertiary institutions (see attached list)	10,431,440	11,103,120
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	-	900,000
Sports projects (see attached list)		4,258,840
Environment projects (see attached list)	1,472,418	3,691,580
Emergency projects (see attached list)	4,550,000	6,000,000
Roads projects (see attached list)	-	-
Total	51,141,021	59,630,240

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	7,510,000
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	163,800
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	7,673,800

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Litein Branch. Konoin NGCDF ACC 0530281027947</i>	33,670,854	23,319,067
	-	-
Total	33,670,854	23,319,067
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statement Continued****14. Retention and Gratuity**

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	435,900	1,427,425
Gratuity held during the year (B)	389,700	729,500
Gratuity paid during the Year (C)	825,600	1,721,025
Closing Gratuity as at 30 th June D= A+B-C	-	435,900

15. Fund Balance B/F

	(1st July 2023)	(1st July 2022)
	Kshs	Kshs
Bank accounts	33,670,854	23,319,067
Cash in hand	-	-
Imprest	-	-
Total	33,670,854	23,319,067
Less		
Payables: - Retention	-	-
Fund Balance Brought Forward	23,848,809	23,319,067

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****16. Prior Year Adjustments**

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	329,142.
Imprest issued during the year (B)	-	2,177,360.
Imprest surrendered during the Year (C)	-	2,506,502.
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	(329,142)

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	1,427,425
Deposit and Retentions held during the year (B)	-	729,500
Deposit and Retentions paid during the Year (C)	-	1,721,025
closing account payables D= A+B-C	-	435,900
Net changes in accounts payables D-A	-	(991,525)

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****19. Other Important Disclosures****19.1: Pending Accounts Payable (See Annex 1)**

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	4,361,718	2,331,591
Committee expense	340,694	
Use of goods and services	2,529,442	4,886,177
Amounts due to other Government entities (see attached list)	71,751,520	15,751,520
Amounts due to other grants and other transfers (see attached list)	14,789,494	9,642,573
Acquisition of assets	7,520	7,520
COC Committee Expenses	-	
Other Payments (<i>specify</i>)	657,448	657,448
Funds pending approval	9,293,500	1,793,500
Total	103,731,336	34,972,047

KONOIN CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	6,791,241.4	43,015,815
Total	6,791,241.4	43,015,815

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	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.					
Sub-Total					
Grand Total					

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National Government Constituencies Development Fund (NGCDF)

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employees' salaries	4,361,718	2,669,208	Ongoing
1.2 Committee allowances	Committee sitting allowances	151,624	958,843	Ongoing
1.3 Use of goods and services	committee use of goods and services	(5,885)	939,497	Ongoing
Total		4,507,457	4,567,548	
2.0 Monitoring and evaluation		-		
2.1 Capacity building	Committee training expenses	2,808,393	1,508,988	Ongoing
2.2 Committee allowances	Committee allowances	509,070	1,215,070	Ongoing
2.3 Use of goods and services	committee use of goods and services	(593,066)	263,779	Ongoing
Total		2,724,397	2,987,837	
3.0 Emergency				
Unutilised	To cater for unforeseen circumstances	8,845,306	-	Ongoing
Total		8,845,306	-	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for the needy	(3,852,377)	-	Ongoing
4.2 Tertiary Institutions	Bursary for the needy	1,967,221	-	Ongoing
4.3 Social Security	Bursary for the needy	2,400,000	-	Ongoing
4.4 Special Needs			-	
Total		514,844	-	
5.0 Sports				
	Purchase of sports equipment	3,653,473	751,721	Ongoing
Total		3,653,473	751,721	
6.0 Environment				
	Environmental activities	1,592,823	1,065,241	Ongoing

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Total		1,592,823	1,065,241	
7.0 Primary Schools Projects				
Artamor Primary school	Grants to PMC for infrastructure	5,400,000		Ongoing
Konoitab Tegat primary school	Grants to PMC for infrastructure	3,550,000		Ongoing
Embomos primary school	Grants to PMC for infrastructure	3,000,000		Ongoing
Kapcheptuenik primary school	Grants to PMC for infrastructure	4,400,000	-	Ongoing
Kimugul-Ruseya Primary school	Grants to PMC for infrastructure	600,000	600,000	Ongoing
Muramet primary school	Grants to PMC for infrastructure	7,400,000	2,000,000	Ongoing
Aregeriot primary school	Grants to PMC for infrastructure	4,400,000	-	Ongoing
Tarei primary school	Grants to PMC for infrastructure	4,400,000	-	Ongoing
Sotit primary school	Grants to PMC for infrastructure	(400,000)		Ongoing
Kaptebengwet primary school	Grants to PMC for infrastructure	(400,000)		Ongoing
Kapcheptinet primary school	Grants to PMC for infrastructure	4,000,000		Ongoing
Kibomut primary school	Grants to PMC for infrastructure	1,000,000		Ongoing
Kimugul primary school	Grants to PMC for infrastructure	500,000		Ongoing
Muramet primary school	Grants to PMC for infrastructure	(2,900,000)		Ongoing
KAPKEN PRIMARY	Grants to PMC for infrastructure	400,000		Ongoing
TAARUT PRIMARY	Grants to PMC for infrastructure	400,000		Ongoing
CHEBAIBAI PRIMARY	Grants to PMC for infrastructure	600,000		Ongoing
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure	300,000		Ongoing
KIBOMUT PRIMARY SCHOOL	Grants to PMC for infrastructure	300,000		Ongoing
KIMUGUL PRIMARY SCHOOL	Grants to PMC for infrastructure	(200,000)		Ongoing
KIMAECH PRIMARY SCHOOL	Grants to PMC for infrastructure	400,000		Ongoing
SAPTET PRIMARY SCHOOL	Grants to PMC for infrastructure	4,400,000	-	Ongoing
SIOMO PRIMARY	Grants to PMC for infrastructure	50,000		Ongoing
SUGUTEK B PRIMARY SCHOOL	Grants to PMC for infrastructure	300,000	300,000	Ongoing

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
KIBIRIR PRIMARY	Grants to PMC for infrastructure	700,000		Ongoing
DEO OFFICE balance	Grants to PMC for infrastructure	1,457		Ongoing
TABAITA PRIMARY SCHOOL	Grants to PMC for infrastructure	400,000	400,000	Ongoing
CHOGENWO PRIMARY SCHOOL	Grants to PMC for infrastructure	400,000	400,000	Ongoing
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure	300,000		Ongoing
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure	400,000	400,000	Ongoing
SIMOTWET PRIMARY	Grants to PMC for infrastructure	100,000		Ongoing
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure	100,000	100,000	Ongoing
Chenacho primary school	Grants to PMC for infrastructure	800,000	800,000	Ongoing
Sugutek B primary school	Grants to PMC for infrastructure	700,000	700,000	Ongoing
Kipkelok primary school	Grants to PMC for infrastructure	(400,000)	-	Ongoing
Cheibei primary school	Grants to PMC for infrastructure	(400,000)	-	Ongoing
Mutererik primary school	Grants to PMC for infrastructure	(30,000)		Ongoing
Kapsir primary school	Grants to PMC for infrastructure	(400,000)		Ongoing
kapcheplogam primary school	Grants to PMC for infrastructure	500,000	500,000	Ongoing
Artamor Primary school	Grants to PMC for infrastructure		1,000,000	Ongoing
Kipkoibet primary school	Grants to PMC for infrastructure		1,000,000	Ongoing
kaptebengwet primary School	Grants to PMC for infrastructure		600,000	Ongoing
Muramet primary school	Grants to PMC for infrastructure		1,000,000	Ongoing
Kibomut primary school	Grants to PMC for infrastructure		1,000,000	Ongoing
Kimugul primary school	Grants to PMC for infrastructure		500,000	Ongoing
Muramet primary school	Grants to PMC for infrastructure		100,000	Ongoing
KAPKEN PRIMARY	Grants to PMC for infrastructure		400,000	Ongoing
KAPCHEPROTWA PRIMARY SCHOOL	Grants to PMC for infrastructure		400,000	Ongoing
TAARUT PRIMARY	Grants to PMC for infrastructure		400,000	Ongoing
CHEBAIBAI PRIMARY	Grants to PMC for infrastructure		600,000	Ongoing

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure		300,000	Ongoing
KIBOMUT PRIMARY SCHOOL	Grants to PMC for infrastructure		300,000	Ongoing
KIMUGUL PRIMARY SCHOOL	Grants to PMC for infrastructure		400,000	Ongoing
KIMAECH PRIMARY SCHOOL	Grants to PMC for infrastructure		400,000	Ongoing
SIOMO PRIMARY	Grants to PMC for infrastructure		50,000	Ongoing
KIBIRIR PRIMARY	Grants to PMC for infrastructure		700,000	Ongoing
DEO OFFICE balance	Grants to PMC for infrastructure		1,457	Ongoing
CHELOINO PRIMARY SCHOOL	Grants to PMC for infrastructure		300,000	Ongoing
SIMOTWET PRIMARY	Grants to PMC for infrastructure		100,000	Ongoing
Total		45,071,457	15,751,457	
8.0 Secondary Schools Projects		-		
St. Monica Girls Chebangang Secondary School	Grants to PMC for infrastructure	2,000,000	-	Ongoing
Chemelet Secondary School	Grants to PMC for infrastructure	4,000,000	-	Ongoing
Mogogosiek Secondary school	Grants to PMC for infrastructure	(135,000)	-	Ongoing
Mogogosiek Secondary school	Grants to PMC for infrastructure	(400,000)	-	Ongoing
Kabiangek Secondary School	Grants to PMC for infrastructure	3,000,000	-	Ongoing
Meswondo Secondary School	Grants to PMC for infrastructure	3,000,000	-	Ongoing
Mugenyi Secondary School	Grants to PMC for infrastructure	3,600,000	-	Ongoing
Koiwa Boys Secondary School	Grants to PMC for infrastructure	2,000,000	-	Ongoing
Chepngoibek Secondary School	Grants to PMC for infrastructure	(400,000)	-	Ongoing
Terek Secondary	Grants to PMC for infrastructure	(250,000)	-	Ongoing
Sereta Secondary School	Grants to PMC for infrastructure	(135,000)	-	Ongoing
Saseta Day Secondary School	Grants to PMC for infrastructure	4,400,000	-	Ongoing
Mogogosiek Township Secondary School	Grants to PMC for infrastructure	4,000,000	-	Ongoing
Chepkochun Secondary School	Grants to PMC for infrastructure	2,000,000	-	Ongoing

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National Government Constituencies Development Fund (NGCDF)

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Seanin Secondary (Balance)	Grants to PMC for infrastructure	63	63	Ongoing
Total		26,680,063	63	
9.0 Tertiary institutions Projects		-		
		-		
Total		-	-	
10.0 Security Projects		-		
security balance b/d	PMC balances	3,048	3,048	Ongoing
Satiet Chief Office		-	-	Ongoing
Chemelet Chief's Office	PMC balances	180,000	180,000	Ongoing
Total		183,048	183,048	
11.0 Acquisition of assets		-		
11.1 Motor Vehicles		-	-	Ongoing
11.2 Construction of CDF office	CDFC balances	1,720	1,720	Ongoing
11.3 Purchase of furniture and equipment		-	-	Ongoing
11.4 Purchase of computers	CDFC balances	5,800	5,800	Ongoing
Total		7,520	7,520	
12.0 Oversight committee expenses (itemize)		-		
Committee expenses		-		
Committee allowances		-		
Total		-	-	
12.0 Other payments		-		

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
konoin sub county director of education	PMC balances	140,000	140,000	Ongoing
Sub-county Director of Education Office	PMC balances	2,000	2,000	Ongoing
Strategic plan	PMC balances	17,743	17,743	Ongoing
Agriculture	PMC balances	50,000	50,000	Ongoing
Health	PMC balances	300,000	300,000	Ongoing
Roads	PMC balances	147,705	147,705	Ongoing
Total		657,448	657,448	
13.0 unallocated fund				
Unapproved projects	Funds pending approval	9,162,500	1,662,500	Pending Boards approval
AIA	funds from sale of tender documents	131,000	131,000	Awaiting to be appropriated
PMC savings				
Total		9,293,500	1,793,500	
Grand Total		103,731,336	27,765,383	

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	2022/2023
Land	8,449,980	-	-	8,449,980
Buildings and structures	12,479,432	-	-	12,479,432
Transport equipment	1,366,600	-	-	1,366,600
Office equipment, furniture and fittings	1,358,600	-	-	1,358,600
ICT Equipment, Software and Other ICT Assets		-	-	-
Other Machinery and Equipment		-	-	-
Heritage and cultural assets		-	-	-
Intangible assets		-	-	-
Total	23,654,612	-	-	23,654,612

KONOIN CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 –PMC Bank Balances as At 30th June 2023**

	PMC NAME	ACCOUN NUMBER	Date A/C OPENED	Balance as at 30 th June 2023
1	CHEBWONGO PRIMARY SCHOOL	1178467171	25-08-2014	335,543.00
2	MOGOGOSIEK TOWNSHIP SEC.	1198810823	20-02-2009	31,190.00
3	EMBOMOS SEC. SCHOOL	1198816066	4/2/2017	28,359.00
4	CHEPNYOIBEI P. SCHOOL	1207359653	4/2/2017	435,240.00
5	MUTERERIET P. SCHOOL	1206784695	22-09-2011	6,619.50.
6	KIMUGUL PRIMARY SCHOOL	1199594792	30-08-2018	813.00
7	MURAMET PRIMARY SCHOOL	1205343911	25-05-2017	195,701.00
8	SOTIT PRIMARY SCHOOL	1204870837	25-05-2017	436,215.50
9	KIPKELOK P. SCHOOL	1199740284	30-08-2018	5,723.50
10	KAPSIR P. SCHOOL	1208323423	25-05-2017	400,300.50
11	KAPCHEPROTWA P. SCHOOL	1206661091	22-09-2011	1,088.00
12	CHEIBEI P. SCHOOL	1212405137	25-05-2017	412,265.00
13	AIC EMMANUEL P. SCHHOL	0530266397466	22-09-2011	81,425.90
14	KITALA MIXED DAY SEC. SCHOOL	0530266397466	30-08-2018	2,719,539.00
15	KIPKOIBET P. SCHOOL	0530282294653	25-05-2017	550.00
16	SASETA DAY SEC. SCHOOL	0530280581356	30-08-2018	1,242,266.00
17	KAPTEBENGWET P. SCHOOL	0530266397466	30-08-2018	458,402.50
	Total			6,791,241.4

KONOIN CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Konoin/2021/2022: 001	Un-acknowledged Bursary	Copies of bursary acknowledgment note provided for audit verification	Resolved	April 2023
Konoin/2021/2022: 001	Support of Un-Utilized Fund	Certified copies of the PMC account balances availed for audit verification	Resolved	April 2023

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Name: ANDREW KIRITANUI
Fund Account Manager.

