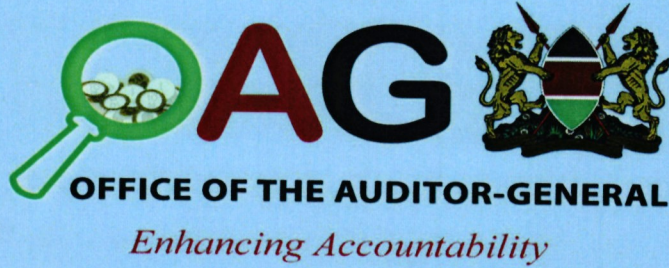


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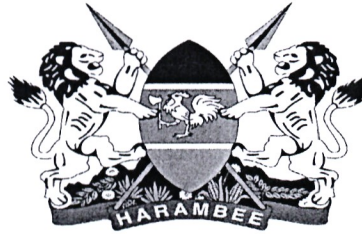
REPORT
OF
THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY	
DATE: 23 MAR 2022	WOD (PM)
TABLED BY:	Lam
CLERK AT THE TABLE:	INWR

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIPKELION EAST CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KIPKELION
EAST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

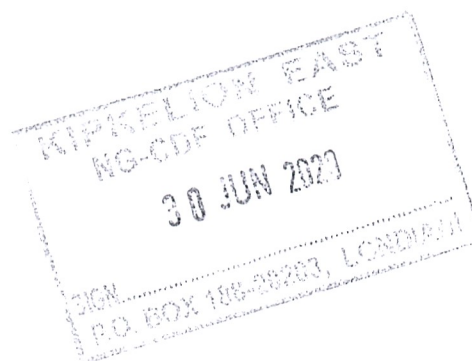
No.	Designation	Name
1.	A.I.E holder	FRANCIS NJOROGE
2.	Sub-County Accountant	SAMWEL SIGEI
3.	Chairman NGCDFC	JANET TOBON
4.	Member NGCDFC	STANLEY KORIR

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KIPKELION EAST Constituency Headquarters

P.O. Box 188-20203
LONDIANI,
ENGINEERS



(f) NGCDF KIPKELION EAST Constituency Contacts

Telephone: (254) 704480200

kipkelioneast@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF KIPKELION EAST Constituency Bankers

Kenya Commercial Bank
Kenya Commercial Bank,
Londiani Branch,
A/C no.1147413487

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Funds disbursements:

Kipkelion East NG-CDF has in the last financial year disbursed **Kshs 146,886,377.00** up from **Kshs 44,396,481.00** disbursed in the financial year 2017-2018. This shows an improvement in the disbursement in the last financial year. This shows a lot of improvement in the absorption of project funds in the FY 2018-19.

The NG-CDF Kipkelion East management received from NG-CDF Board at total of **Kshs 163,825,359** compared to **Kshs 44,205,172.00** received in the FY 2017-18. Of the total allocation received, the management were able to disbursed **Kshs 146,886,377** to various projects and office operations.

Achievements:

The greatest achievements are in project implementation which include sports, education and security.

Emerging issues:

Emerging issues include high demand for bursary due to high poverty index.

Challenges:

Key challenges include low capacity in the part of PMCs. Our office has tried to mitigate this by carrying out capacity building to train the PMCs on project implementation.

Sample of Implemented Projects during the Financial Year 2018-19



Construction of a classroom at Tiritcha Pry School



Construction of two Classrooms at Ringa Sec School



PMC Capacity building at Londiani Boys Sec

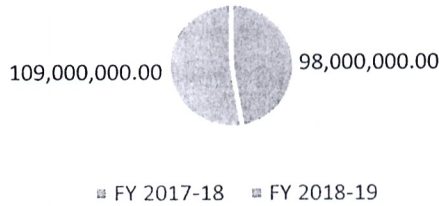


Construction of a classroom at Simboiyon

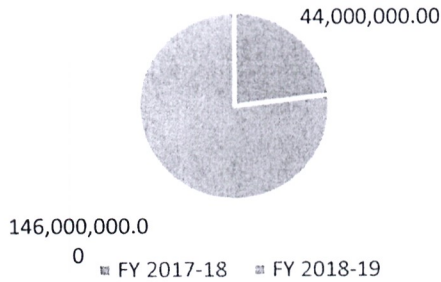
KIPKELION EAST
NG-CDF OFFICE
30 JUN 2019

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

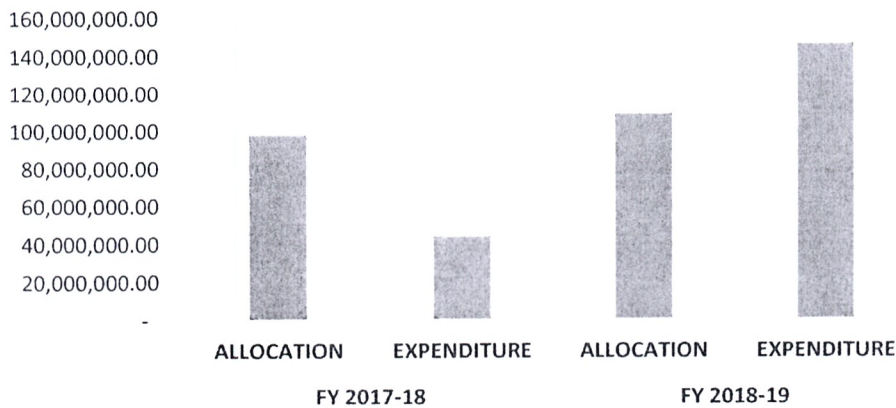
Allocations for the financial years 2017-18 and 2018-19



Expenditures for the FY 2017-18 and 2018-19



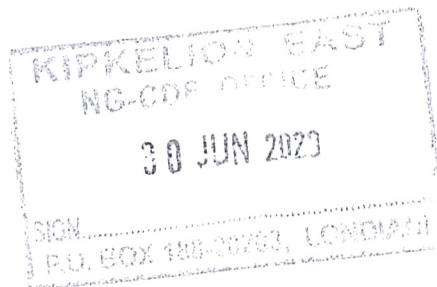
Allocations/Expenditures for the financial years 2016/17 and 2017/18



Sign

Phkew;

CHAIRMAN NGCDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION EAST CONSTITUENCY**

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

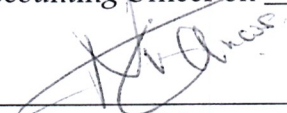
The Accounting Officer in charge of the NGCDF-KIPKELION EAST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KIPKELION EAST 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KIPKELION EAST Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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.

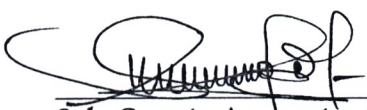
The Accounting Officer in charge of the NGCDF-KIPKELION EAST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

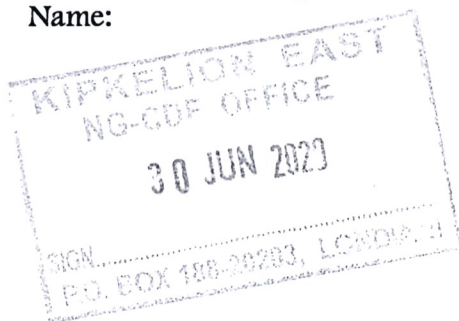
The NGCDF-KIPKELION EAST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.



Fund Account Manager
Name:



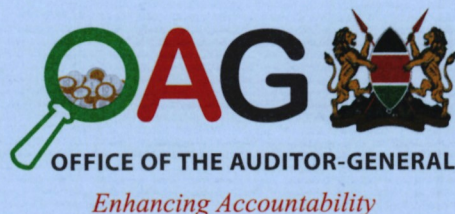
Sub-County Accountant
Name:
ICPAK Member Number:



DISTRICT ACCOUNTANT
LONDIAKI

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion East Constituency set out on pages 8 to 42, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act. 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kipkelion East Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kipkelion East 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements of the current year. There were no key audit matters to report in the year under review.

Report of the Auditor-General on National Government Constituencies Development Fund – Kipkelion East Constituency for the year ended 30 June, 2019

Other Matter

Budgetary Control and Performance

As reflected in the summary statement of appropriation- recurrent and development combined, the Fund spent Kshs.146,886,429 against an approved budget of Kshs.164,774,127 resulting to an under-expenditure of Kshs.17,887,698 or 11 % of the budget.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Kipkelion East Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delayed Implementation of Security Project

As disclosed in Note 7 of the financial statements, the other grants and transfers balance of Kshs.50,992,931 includes Kshs.4,300,000 disbursed for security projects of which Kshs.2,000,000 was not disbursed to the respective security projects but was disclosed as part of the unutilized funds. No explanation was provided for failure to disburse the funds to the Projects given that the Fund had a bank balance of Kshs.17,387,691 as at 30 June, 2019.

Consequently, the Management breached the law and the residents of Kipkelion East Constituency did not obtain value for money in respect of the projects that were not implemented during the year ended 30 June, 2019.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may

involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

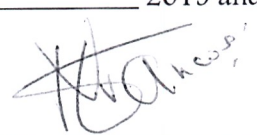
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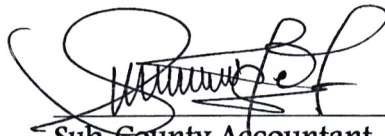
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	163,825,359	44,205,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		163,825,359	44,205,172
PAYMENTS			
Compensation of employees	4	1,964,442	1,964,343
Use of goods and services	5	9,179,056	4,674,325
Transfers to Other Government Units	6	84,750,000	22,800,000
Other grants and transfers	7	50,992,931	14,957,813
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		146,886,429	44,396,481
SURPLUS/DEFICIT		16,938,930	(191,309)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name:


Sub-County Accountant
Name:
ICPAK Member Number:

30 JUN 2019

1703, LONDANI

DISTRICT ACCOUNTANT
LONDANI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIPKELION EAST CONSTITUENCY

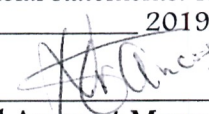
Reports and Financial Statements

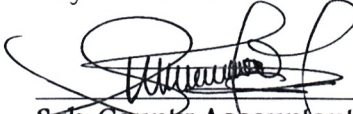
For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

Cash and Cash Equivalents		2018-2019	2017-2018
		Kshs	Kshs
Bank Balances (as per the cash book)	10A	17,387,698	448,768
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		17,387,698	448,768
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,387,698	448,768
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		17,387,698	448,768
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	448,768	640,077
Surplus/Defict for the year		16,938,930	(191,309)
Prior year adjustments	14	-	-
NET LIABILITIES		17,387,698	448,768

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name:


Sub-County Accountant
Name:

ICPAK Member Number:



DISTRICT ACCOUNTANT
LONDIANI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

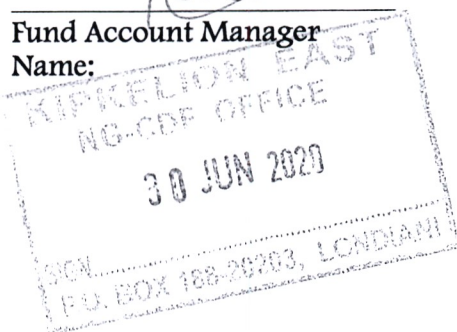
For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts				
Transfers from CDF Board	1		163,825,359	44,205,172
Proceeds from sale of Non- Financial Assets	2		-	-
Other Receipts	3		-	-
Total Receipts			163,825,359	44,205,172
Payments				
Compensation of Employees	4		1,964,442	1,964,343
Use of goods and services	5		9,179,056	4,674,325
Transfers to Other Government Units	6		84,750,000	22,800,000
Other grants and transfers	7		50,992,931	14,957,813
Other Payments	9		-	-
Total Payments			146,886,429	44,396,481
Total Receipts Less Total Payments			16,938,930	(191,309)
Adjusted for:				
Outstanding Imprest	11	-		
Retention	12A	-		
Gratuity Payable	12B			
Prior Year adjustment	14	-		
Net Adjustments			-	-
Net cash flow from operating activities			16,938,930	(191,309)
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2		-	-
Acquisition of Assets	8		-	-
Net cash flows from Investing Activities			-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			16,938,930	(191,309)
Cash and cash equivalent at BEGINNING of the year	13		448,768	640,077
Cash and cash equivalent at END of the year			17,387,698	448,768

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on _____ 2019 and signed by:

Fund Account Manager
Name:



Handwritten signature of the Sub-County Accountant.

Sub-County Accountant

Name:

ICPAK Member Number:

DISTRICT ACCOUNTANT
LONDIANI

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

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	55,733,251	164,774,127	164,274,127	500,000	99.7%
Proceeds from Sale of Assets						
Other Receipts						#DIV/0!
TOTAL RECEIPTS	109,040,876	55,733,251	164,774,127	164,274,127	500,000	99.7%
PAYMENTS						
Compensation of Employees	2,800,000	200,000	3,000,000	1,964,442	1,035,558	65.5%
Use of goods and services	6,151,882	3,466,106	9,617,988	9,179,056	438,932	95.4%
Transfers to Other Government Units	58,300,000	32,830,000	91,130,000	84,750,000	6,380,000	93.0%
Other grants and transfers	41,788,994	14,560,118	56,349,112	50,992,931	5,356,181	90.5%
Acquisition of Assets						#DIV/0!
Other Payments		4,677,027	4,677,027		4,677,027	
TOTAL	109,040,876	55,733,251	164,774,127	146,886,429	17,887,698	89.1%

The NGCDF - KIPKELLION EAST Constituency financial statements were approved on _____ 2019 and signed by:

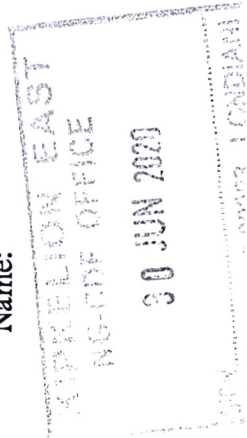
Reasons for Underutilization:

Other payments: Awaiting: Awaiting Board's approval for reallocation.
Compensation of Employees- Balances is the outstanding staff gratuity


Sub-County Accountant

Fund Account Manager
Name: _____

Name: _____
ICPAK Member Number: _____



DISTRICT ACCOUNTANT
LONDIANI

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

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	2018/2019	2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	3,000,000.00		3,000,000.00	1,964,442.00	1,035,558.00
Goods and Services	1,000,000.00		1,000,000.00	1,000,000.00	-
Committee Expenses	2,000,000.00		2,000,000.00	2,000,000.00	-
Employees' Salaries		394,293.00	394,293.00	394,293.00	-
Goods and Services		1,238,497.15	1,238,497.15	1,152,880.29	85,616.86
Sub-Total	6,000,000.00	1,632,790.15	7,632,790.15	6,511,615.29	1,121,174.86
2.0 Monitoring and Evaluation					-
Goods and Services	751,882.00	564,548.05	1,316,430.05	1,103,114.99	213,315.06
Committee Expenses	1,100,000.00		1,100,000.00	1,100,000.00	-
Capacity Building of NG-CDFs/PMCs	1,100,000.07		1,100,000.07	1,100,000.07	-
Committee Expenses		448,767.80	448,767.80	448,767.80	-
Sub-Total	2,951,882.07	1,013,315.85	3,965,197.92	3,751,882.86	213,315.06
3.0 Emergency					-
Emergency	5,738,993.45		5,738,993.45	5,033,812.67	705,180.78
Emergencies		3,528,187.33	3,528,187.33	3,528,187.33	-
Sub-Total	5,738,993.45	3,528,187.33	9,267,180.78	8,562,000.00	1,131,810.90
4.0 Bursary and Social Security Programme					-
Bursary Secondary Schools	15,000,000.00		15,000,000.00	15,000,000.00	-
Bursary Tertiary Schools	10,500,000.00		10,500,000.00	10,500,000.00	-
Bursary Special Schools	2,000,000.00		2,000,000.00	2,000,000.00	-
Social Security Programmes - NHIF	2,500,000.00		2,500,000.00	2,500,000.00	-

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

Bursaries		7,051,931.00	7,051,931.00	7,051,931.00	-
Sub-Total	30,000,000.00	7,051,931.00	37,051,931.00	37,051,931.00	-
5.0 Sports					-
KIPKELION EAST Tournament	1,500,000.00		1,500,000.00		1,500,000.00
KIPKELION EAST Tournament		1,300,000.00	1,300,000.00	1,079,000.00	221,000.00
	1,500,000.00	1,300,000.00	2,800,000.00	1,079,000.00	1,721,000.00
6.0 Environment					-
Chepseon Ward Environment Project	400,000.00		400,000.00		400,000.00
Kedowa/Kimugul Ward Environment Project	400,000.00		400,000.00		400,000.00
Londiani Ward Environment Project	400,000.00		400,000.00		400,000.00
Sorget/Tendeno Ward Environment Project	400,000.00		400,000.00		400,000.00
			-	-	-
Sub-Total	1,600,000.00	-	1,600,000.00	-	1,600,000.00
7.0 Primary School Projects					-
Cheboror Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Chepkongony primary School	700,000.00		700,000.00	700,000.00	-
Chepseon Primary School	660,000.00		660,000.00	600,000.00	60,000.00
Chepseon Complex Primary Sch	560,000.00		560,000.00	500,000.00	60,000.00
Chumba Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Gwitu Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Ierma Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kabbiso Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kamarus Annex Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kamarus Primary School	120,000.00		120,000.00	-	120,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY**

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

Kamaua Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kapcheplanga Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kapchomisian Primary school	500,000.00		500,000.00	500,000.00	-
Kapkwen Primary school	560,000.00		560,000.00	500,000.00	60,000.00
Kapmachungwa Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kapsimotwo Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kaptaragon Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Katet Primary School	120,000.00		120,000.00	-	120,000.00
Kedowa River Farm Primary School	120,000.00		120,000.00	-	120,000.00
Kedowa School for the Deaf Primary School	120,000.00		120,000.00	-	120,000.00
Kimaut Primary School	300,000.00		300,000.00	300,000.00	-
Kimoson Primary school	560,000.00		560,000.00	500,000.00	60,000.00
Kimugul Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Kipkeremwo Primary School	600,000.00		600,000.00	600,000.00	-
Kiptenden Primary School	120,000.00		120,000.00	-	120,000.00
Koibarak Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Lamaiyat Primary School	600,000.00		600,000.00	600,000.00	-
Londiani Central Primary School	400,000.00		400,000.00	400,000.00	-
Malaget Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Murasoi Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Ngatumek Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Sabunit Primary School	1,000,000.00		1,000,000.00	1,000,000.00	-
Sitian Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Sogobet Primary School	600,000.00		600,000.00	600,000.00	-
Tembwo Primary school	560,000.00		560,000.00	500,000.00	60,000.00
Tendeno Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Tilolwet Primary School	240,000.00		240,000.00	-	240,000.00

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

Tugunon Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Tumaini Primary School	560,000.00		560,000.00	500,000.00	60,000.00
United Soy Primary School	560,000.00		560,000.00	500,000.00	60,000.00
Benditai Primary School		460,000.00	460,000.00	400,000.00	60,000.00
Burgei Primary School		500,000.00	500,000.00	500,000.00	-
Cheboror Primary School		60,000.00	60,000.00	-	60,000.00
Chepcholiet Primary School		60,000.00	60,000.00	-	60,000.00
Chepseon Complex Primary Sch		560,000.00	560,000.00	500,000.00	60,000.00
Chepseon Primary School		560,000.00	560,000.00	500,000.00	60,000.00
Chepsir Primary School		560,000.00	560,000.00	500,000.00	60,000.00
Chesinende Primary School		560,000.00	560,000.00	500,000.00	60,000.00
Chumba Primary School		60,000.00	60,000.00	-	60,000.00
Dr.Koech Primary School		60,000.00	60,000.00	-	60,000.00
Gwitu Primary School		60,000.00	60,000.00	-	60,000.00
Ierema Primary School		60,000.00	60,000.00	-	60,000.00
Kabarak United Primary School		560,000.00	560,000.00	500,000.00	60,000.00
Kabbisoi Primary School		60,000.00	60,000.00	-	60,000.00
Kamarus Annex Primary School		60,000.00	60,000.00	-	60,000.00
Kamarus Primary School		60,000.00	60,000.00	-	60,000.00
Kamaua Primary School		60,000.00	60,000.00	-	60,000.00
Kapkwon Primary school		60,000.00	60,000.00	-	60,000.00
Kapseger Primary School		460,000.00	460,000.00	400,000.00	60,000.00
Kabbisoi Primary School		300,000.00	300,000.00	300,000.00	-
Kapsimotwo Primary School		400,000.00	400,000.00	-	400,000.00
Kaptembwo Primary School		60,000.00	60,000.00	-	60,000.00
Katet Primary School		60,000.00	60,000.00	-	60,000.00
Kedowa River Farm Primary School		60,000.00	60,000.00	-	60,000.00

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

Kedowa School for the Deaf Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Kichawir Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Kimoson Primary school	60,000.00	60,000.00	-	60,000.00
Kiptenden Primary School	60,000.00	60,000.00	-	60,000.00
Kiprengwe Primary School	360,000.00	360,000.00	300,000.00	60,000.00
Kipyemit Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Koibarak Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Kondamet Primary Schol	360,000.00	360,000.00	300,000.00	60,000.00
Kosyin Primary School	60,000.00	60,000.00	-	60,000.00
Lolongbei Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Londiani Farmers Primary School	360,000.00	360,000.00	300,000.00	60,000.00
Malaget Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Masomborik Primary School	60,000.00	60,000.00	-	60,000.00
Momoniat Primary School	260,000.00	260,000.00	200,000.00	60,000.00
Mugumoini Primary School	360,000.00	360,000.00	300,000.00	60,000.00
Murasoi Primary School	60,000.00	60,000.00	-	60,000.00
Ngatumek Primary School	60,000.00	60,000.00	-	60,000.00
Sabunit Primary School	60,000.00	60,000.00	-	60,000.00
Saramek Primary School	60,000.00	60,000.00	-	60,000.00
Sigowet Primary School	260,000.00	260,000.00	200,000.00	60,000.00
Simboiyon Primary School	460,000.00	460,000.00	400,000.00	60,000.00
Sitian Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Tegunot Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Tembwo Primary school	60,000.00	60,000.00	-	60,000.00
Tendeno Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Tirichta Primary School	560,000.00	560,000.00	500,000.00	60,000.00
Tugunon Primary School	560,000.00	560,000.00	500,000.00	60,000.00

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

CHUMBA PRY SCH		500,000.00	500,000.00	500,000.00	-
SAILO PRY SCHOOL		500,000.00	500,000.00	500,000.00	-
Sub-Total	20,200,000.00	15,880,000.00	36,080,000.00	30,400,000.00	5,680,000.00
8.0 Secondary School Projects					-
Baraka Secondary School	700,000.00		700,000.00	700,000.00	-
Chebewor Secondary School	500,000.00		500,000.00	500,000.00	-
Chepcholiet Secondary School	500,000.00		500,000.00	500,000.00	-
Finch Secondary School	1,000,000.00		1,000,000.00	1,000,000.00	-
Jagoror Secondary School	700,000.00		700,000.00	700,000.00	-
Kapcheplanga Secondary School	700,000.00		700,000.00	700,000.00	-
Kapkondor Secondary School	600,000.00		600,000.00	600,000.00	-
Kaptich Secondary School	500,000.00		500,000.00	500,000.00	-
Kiletien Secondary School	800,000.00		800,000.00	800,000.00	-
Kimasian Secondary School	11,800,000.00		11,800,000.00	11,800,000.00	-
Kimugul Secondary School	500,000.00		500,000.00	500,000.00	-
Kiprengwe Secondary School	800,000.00		800,000.00	800,000.00	-
Kipsirichet Secondary School	1,000,000.00		1,000,000.00	1,000,000.00	-
Leberer Secondary School	500,000.00		500,000.00	500,000.00	-
Londiani Township Sec School	1,000,000.00		1,000,000.00	1,000,000.00	-
Moi Sorget Secondary School	300,000.00		300,000.00	300,000.00	-
Momoniat Secondary School	6,500,000.00		6,500,000.00	6,500,000.00	-
Ringa Secondary School	500,000.00		500,000.00	500,000.00	-
Samek Secondary School	6,500,000.00		6,500,000.00	6,500,000.00	-
Setek Hill Secondary School	500,000.00		500,000.00	500,000.00	-
Testai Day Secondary School	500,000.00		500,000.00	500,000.00	-
Tugunon Secondary School	1,200,000.00		1,200,000.00	1,200,000.00	-

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

Tumaini Secondary School	500,000.00		500,000.00	500,000.00	-
Chesinende Girls Secondary School		800,000.00	800,000.00	800,000.00	-
Moi Sorget Sec School		500,000.00	500,000.00	500,000.00	-
Momoniat Sec School		500,000.00	500,000.00	500,000.00	-
Ringa Sec School		300,000.00	300,000.00	300,000.00	-
Sitian Sec School		800,000.00	800,000.00	800,000.00	-
Tendeno Education Zonal Office		500,000.00	500,000.00	500,000.00	-
Kedowa Education Zonal Office		500,000.00	500,000.00	500,000.00	-
Lemotit Education Zonal Office		150,000.00	150,000.00	150,000.00	-
Kapseger Education Zonal Office		500,000.00	500,000.00	500,000.00	-
LEBERER SEC SCH		1,200,000.00	1,200,000.00	1,200,000.00	-
KILETIEN SEC SCH		1,000,000.00	1,000,000.00	1,000,000.00	-
chepseon complex Sec School		6,500,000.00	6,500,000.00	6,500,000.00	-
chepseon mixed day sec		1,000,000.00	1,000,000.00	1,000,000.00	-
Kaptich Secondary School		500,000.00	500,000.00	500,000.00	-
Leberer Sec Sch		500,000.00	500,000.00	500,000.00	-
Setek Hill Secondary School		500,000.00	500,000.00	500,000.00	-
SIMBOIYON SEC SCH		500,000.00	500,000.00	500,000.00	-
Kipregnwe Sec School		500,000.00	500,000.00	-	500,000.00
Sub-Total	38,100,000.00	16,750,000.00	54,850,000.00	54,350,000.00	500,000.00
9.0 Tertiary institutions projects					-
					-
10.0 Security Projects					-
Cheboswa Chief Office	150,000.00		150,000.00	-	150,000.00
Chepseon Chiefs office	150,000.00		150,000.00	150,000.00	-

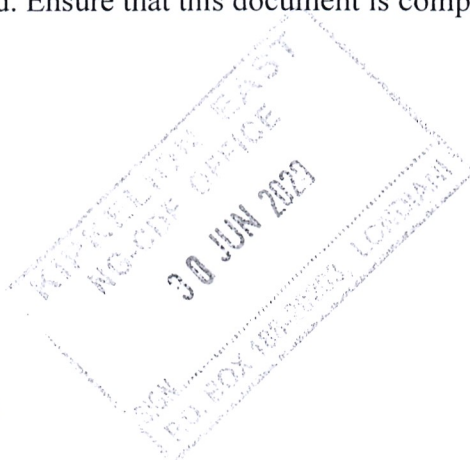
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Chepsir Chiefs office	400,000.00		400,000.00	400,000.00	-
Kapseger Chiefs Office	400,000.00		400,000.00	400,000.00	-
Kedowa Chiefs Office	250,000.00		250,000.00	250,000.00	-
Kedowa Police Station	400,000.00		400,000.00	-	400,000.00
Kimasian Chiefs Office	300,000.00		300,000.00	300,000.00	-
Kimugul Chief Office	150,000.00		150,000.00	150,000.00	-
Kiplokyi Chiefs Office	150,000.00		150,000.00	150,000.00	-
Kipyemit Chiefs office	150,000.00		150,000.00	150,000.00	-
Subukia Chiefs Office	300,000.00		300,000.00	300,000.00	-
Tendeno Chiefs Office	150,000.00		150,000.00	150,000.00	-
Benditai Ass chief's office		400,000.00	400,000.00	400,000.00	-
Kapkondor Ass chief's off		400,000.00	400,000.00	400,000.00	-
Kimugul Chief's office		600,000.00	600,000.00	600,000.00	-
Tendeno ACC'S office		500,000.00	500,000.00	500,000.00	-
	2,950,000.00	1,900,000.00	4,850,000.00	4,300,000.00	550,000.00
11.0 Acquisitions of Assets					-
					-
12.0 Others					-
Strategic Plan		1,500,000.00	1,500,000.00	880,000.00	620,000.00
NG- CDF office		4,677,027.20	4,677,027.20		4,677,027.20
Sub-Total		6,177,027.20	6,177,027.20	880,000.00	5,297,027.20
GRAND TOTAL	109,040,875.52	55,233,251.53	164,274,127.05	146,886,376.55	17,887,697.90

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



IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-KIPKELION EAST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

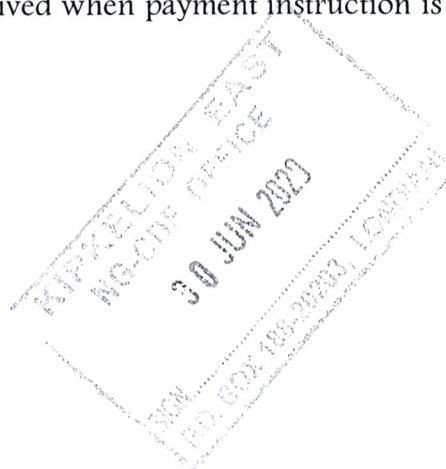
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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



VIII. SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

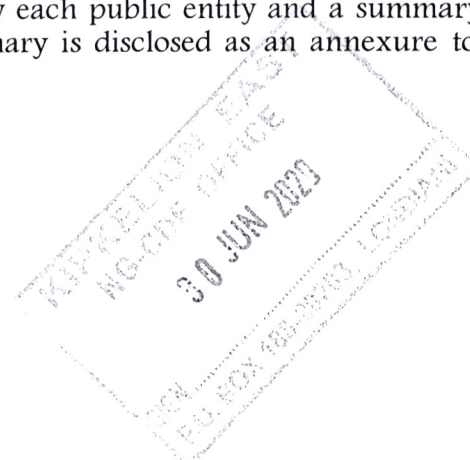
Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

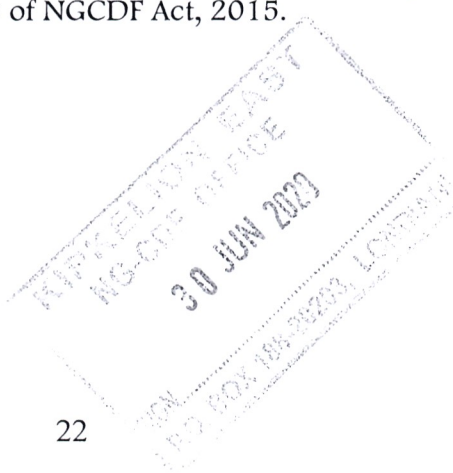
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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



SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

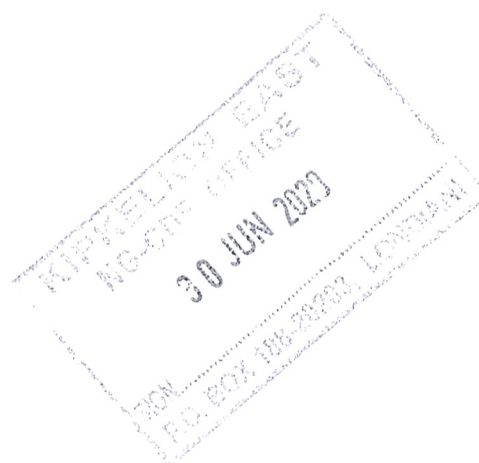
14. Errors

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

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

15. Related Party Transactions

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



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

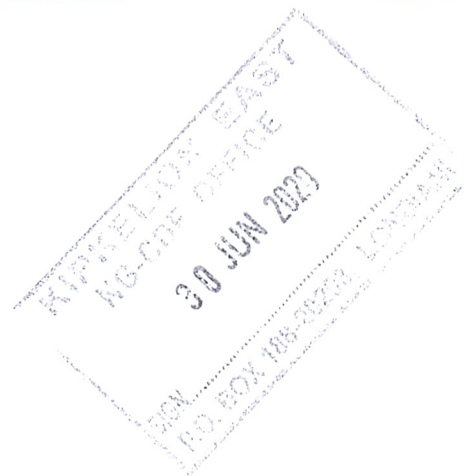
X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Normal Allocation			
	AIE'S NO. 8005110	45,784,483.15	
	AIE'S NO. B030312	9,000,000.00	
	AIE'S NO. B030256	10,000,000.00	
	AIE'S NO. B006394	6,000,000.00	
	AIE'S NO. B042773	12,000,000.00	
	AIE'S NO. A699135	11,000,000.00	
	AIE'S NO. B030448	15,000,000.00	
	AIE'S NO. B047559	55,040,875.50	
	AIE'S NO. A896813		37,905,172.00
	AIE'S NO. A855871		5,500,000.00
	AIE'S NO. A892666		800,000.00
Receipt from other Constituency			-
TOTAL		163,825,358.65	44,205,172.00

2. PROCEEDS FROM SALE OF ASSETS

		2018-2019	2017-2018
		Kshs	Kshs
Total		0	0



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY
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For the year ended June 30, 2019**

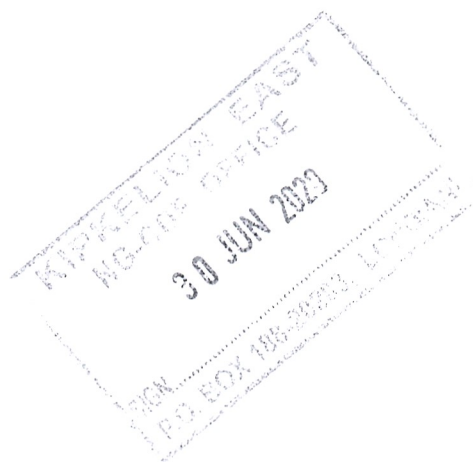
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Interest Received	xxx	xxx
Rents	xxx	xxx
Total	xxx	xxx

4. COMPENSATION OF EMPLOYEES

Description	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,759,026.00	1,816,041.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	205,416.00	148,302.00
Gratuity-contractual employees	-	-
TOTAL	1,964,442.00	1,964,343.00

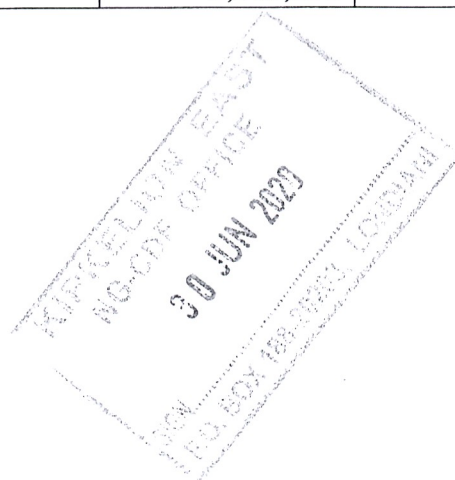


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	9,450	19,920
Electricity	20,000	20,000
Water & sewerage charges		20,836
Office rent		
Communication, supplies and services		
Domestic travel and subsistence		
Rentals of produced assets		
Printing, advertising and information supplies & services	537,909	231,979
Training expenses		
Hospitality supplies and services		
Other committee expenses	2,992,750	1,866,820
Committee allowance	3,757,150	1,936,000
Insurance costs		
Specialised materials and services		
Office and general supplies and services		
Fuel , oil & lubricants	400,000	280,040
Other operating expenses		
Bank service commission and charges	226,402	
Security operations		
Routine maintenance - vehicles and other transport equipment	355,395	298,730
Routine maintenance- other assets		
Strategic Plan	880,000	
TOTAL	9,179,056	4,674,325



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

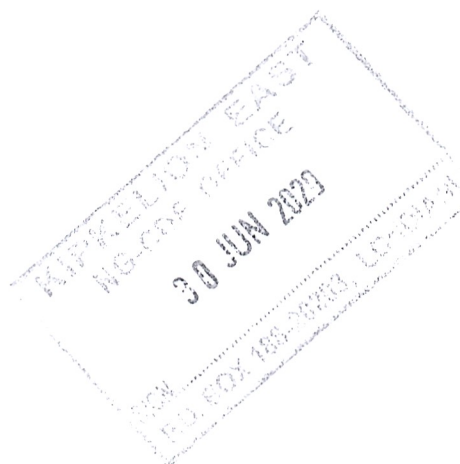
NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to Primary schools	30,900,000.00	12,000,000.00
Transfers to Secondary schools	52,200,000.00	10,800,000.00
Transfers to Tertiary institutions	1,650,000.00	-
TOTAL	84,750,000.00	22,800,000.00

7. **OTHER GRANTS AND OTHER PAYMENTS**

Description	2018-2019	2017-2018
	Kshs	Kshs
Bursary -Secondary	21,451,459.00	8,740,779.00
Bursary -Tertiary	14,665,972.00	5,739,675.00
Bursary-Special schools	934,500.00	-
Mocks & CAT	-	-
Water	-	-
Food security	-	-
Electricity	-	-
Security	4,300,000.00	-
Roads and Bridges	-	-
Sports	1,079,000.00	77,359.00
Environment	-	200,000.00
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	8,562,000.00	200,000.00
TOTAL	50,992,931.00	14,957,813.00



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

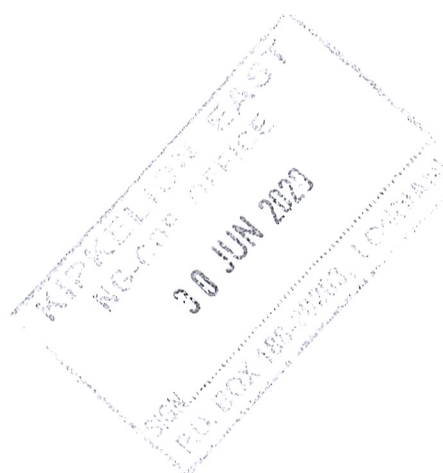
NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles		
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of office furniture and fittings		
Purchase of computers ,printers and other IT equipment	-	
Purchase of photocopier		
Purchase of other office equipment		
Purchase of soft ware		
Acquisition of Land		
TOTAL	-	-

9. OTHER PAYMENTS

			-
TOTAL			-

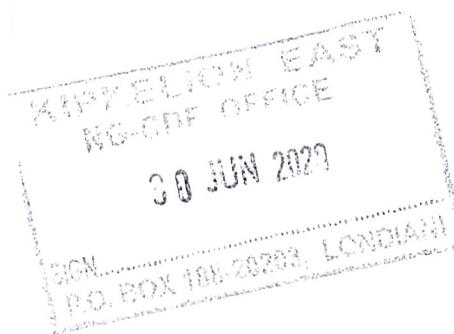


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019 Kshs	2017-2018 Kshs
<i>Name of Bank, Account No. 1147413487</i>	17,387,698	448,768
Total	17,387,698	448,768
10B: CASH IN HAND		
Location 1	xxx	xxx
Total	xxx	xxx
<i>[Provide cash count certificates for each]</i>		



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-

12A. RETENTION

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

12B. STAFF GRATUITY OUTSTANDING

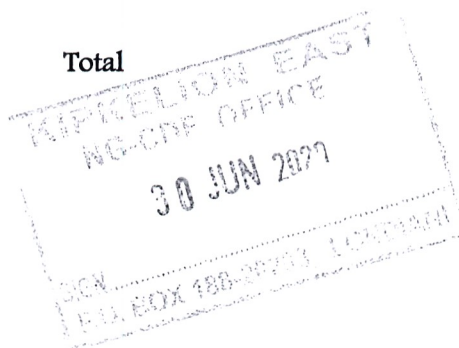
	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	xx	xx
Add as appropriate		
Total	<u>xx</u>	<u>xx</u>

13. BALANCES BROUGHT FORWARD

Description	Kshs (1/7/2018)	Kshs (1/7/2017)
Bank accounts	448,767.80	640,076.80
Cash in hand		-
Imprest	-	-
TOTAL	448,767.80	640,076.80

14. PRIOR YEAR ADJUSTMENTS

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



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

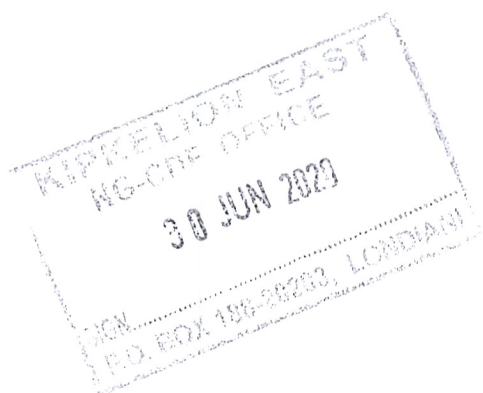
	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	xx	xx
Construction of civil works	xx	xx
Supply of goods	xx	xx
Supply of services	xx	xx
	xx	xx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xx	xxx
Middle management	xx	xxx
Unionisable employees	xx	xxx
Others (NG-CDF STAFF)	xx	xxx
	Xx	xxx

15.3: UNUTILIZED FUND (See Annex 3)

Compensation of Employees					1,035,558	1,294,294
Use of goods and services					438,932	1,851,812
Transfers to Other Government Units					6,380,000	32,330,000
Other grants and transfers					5,356,181	15,580,118
Acquisition of Assets					-	-
Other Payments(ICT and Strategic Plan)					4,677,027	4,677,027
TOTAL					17,887,698	55,733,251

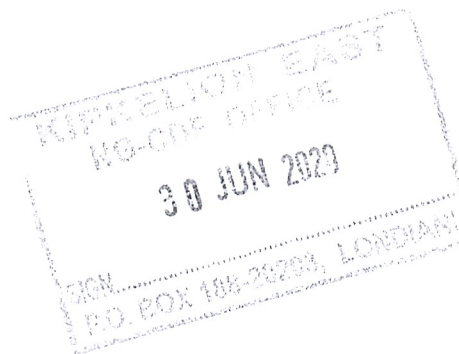


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	2,210,138.82	4,013,665
	2,210,138.82	4,013,665



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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

KIPKELION EAST
 NGCDF OFFICE
 30 JUN 2020
 P.O. BOX 18-2003, LOUDIAH

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

KIPKELION EAST
 MG-CDF OFFICE
 30 JUN 2020
 P.O. BOX 100000, LONDONKI

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

ANNEX 3 – UNUTILIZED FUNDS

Programme/Sub-programme	Description	Outstanding Balance 2018/2019	Outstanding Balance 2017-2018	Comments
Employee Compensation	Payment of NG-CDF staff salaries and Gratuities	835,558	-	ongoing
Administration	Payment of NG-CDFCs allowances	298,931.92	-	ongoing
S- Totals		1,334,489.92		
Emergency	To cater for emergencies within the constituency	705,180.78	-	ongoing
S- Totals		705,180.78		
Environment				
Kipkelion East Wards	Planting of trees in the public institutions in all the wards	1,600,000.00		ongoing
S- Totals		1,600,000.00		
Primary School Projects				
Cheboror Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chepseon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chepseon Complex Primary Sch	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chumba Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Irerma Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kabisoi Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kamarus Annex Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kamarus Primary School	Purchase of 60 desks	120,000.00	-	Procurement process ongoing
Kamaua Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing

NATIONAL GOVERNMENT UNITY – REPUBLIC OF EAST

Reports and Financial Statements

For the year ended June 30, 2019

Kapcheplanga Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapkwen Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapmachungwa Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapsimotwo Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kaptaragon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Katet Primary School	Purchase of 60 desks	120,000.00	-	Procurement process ongoing
Kedowa River Farm Primary School	Purchase of 60 desks	120,000.00	-	Procurement process ongoing
Kedowa School for the Deaf Primary School	Purchase of 60 desks	120,000.00	-	Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kimugul Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks	120,000.00	-	Procurement process ongoing
Koibarak Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Malaget Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Murasoi Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Ngatumeek Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Sitian Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tembwo Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tilolwet Primary School	Purchase of 120 desks	240,000.00	-	Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tumaini Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
United Soy Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Benditai Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Cheboror Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chepcholiet Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing

NATIONAL GOVERNMENT UNIVERSITY - NPKLILION EAST
Reports and Financial Statements
For the year ended June 30, 2019

Chepseon Complex Primary Sch	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chepseon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chepsir Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chesinende Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Chumba Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Dr.Koech Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Irerma Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kabarak United Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kabbisoi Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kamarus Annex Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kamarus Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kamaua Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapkwen Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapseger Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kapsimotwo Primary School	Purchase of half an acre of land	400,000.00	-	Procurement process ongoing
Kaptembwo Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Katet Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kedowa River Farm Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kedowa School for the Deaf Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kichawir Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kiprengwe Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kipyemit Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing

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Koibarak Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kondamet Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kosyin Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Lolongbei Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Londiani Farmers Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Malaget Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Masaborik Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Momoniat Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Mugumoini Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Murasoi Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Ngatunek Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Sabunit Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Saramek Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Sigowet Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Simboiyon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Sitian Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tegunot Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tembwo Primary school	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tirichta Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks	60,000.00	-	Procurement process ongoing
Kipregwe Pry School	Renovation of 5 classrooms	500,000.00	-	Funds reallocated- Awaiting approval from the NG-CDF Board
Sitian primary school	Completion of two classrooms	200,000.00	-	Delay in release of funds from the Board

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Simboiyon Secondary school	Construction of staff houses	300,000.00	-	Delay in release of funds from the Board
Security		6,680,000.00		
Kedowa Police station	Construction of police station office	400,000.00		Awaiting formation of PMCs
Cheboswa Chief's office	Purchase of furniture	150,000.00		
S- Totals		550,000.00		
sports		-		
Kipkelion East Tournament	Purchase of balls, Uniforms trophies for Wards	1,721,000.00	1,500,000.00	
S- Totals		1,721,000.00		
Others		-		
CDF office	Construction of NG-CDF office	4,677,027.20	4,677,027.20	Procurement process ongoing
Strategic Plan	Formulation of constituency strategic plan	620,000.00	1,500,000.00	Procurement process ongoing
S- Totals		5,297,027.20		
TOTAL		17,887,697.90		

KIPKELION EAST
 NG-CDF OFFICE
 30 JUN 2020
 P.O. BOX 188-06/03, LONDARI

NATIONAL GOVERNMENT OF ETHIOPIA – NIPKELLION EAST
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	2018-2019	Additions During the year(Ksh)	Disposal During the year(Ksh)	Historical Cost (Kshs)
Land		-	-	-	-
Buildings and structures		-	-	-	-
Transport equipment	3,949,999.00				3,949,999.00
Office equipment, furniture and fittings	144,825.27		-	-	144,825.27
ICT Equipment, Software and Other ICT Assets	295,750.00		199,500.00	-	96,250.00
Other Machinery and Equipment		-	-	-	-
Heritage and cultural assets		-	-	-	-
Intangible assets		-	-	-	-
Total		4,390,574.27	199,500.00	-	4,191,074.27

COMPTROLLER GENERAL OF ACCOUNTS
 FEDERAL GOVERNMENT OF ETHIOPIA
 ADDIS ABABA
 30 JUN 2020
 TEL: 011 554 2000, FAX: 011 554 2001

NATIONAL GOVERNMENT ENTITY – KIPKELION EAST
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

S/NO	INSTITUTION	BANK	A/C NO	2018-2019	2017-2018
1	KILETIEN SEC SCH	KCB LONDIANI	1154472337	6,940.40	NIL
2	LEBERER SEC SCH	KCB LONDIANI	1155692179	1,002,578.50	NIL
3	CHESINENDE GIRLS	KCB LONDIANI	1150922184	4,305.00	NIL
5	SITIAN SEC	KCB LONDIANI	1176884751	215.00	NIL
6	MALAGET PRY	KCB LONDIANI	1166878171	815.80	NIL
7	CHEPSEON PRY	KCB LONDIANI	1155218167	603,321.00	NIL
8	CHEPSIR PRY	KCB LONDIANI	1132547199	10,933.90	NIL
9	TENDENO PRY	KCB LONDIANI	1122420005	1,160.97	NIL
10	KIPYEMIT PRY SCH	KCB LONDIANI	1155919432	2,345.65	NIL
11	CHEPSEON COMPLEX PRY	KCB LONDIANI	1165325764	502,734.00	NIL
12	KOIBARAK PRY	KCB LONDIANI	1206395257	1,880.00	NIL
13	CHESINENDE PRY	KCB LONDIANI	1138783951	2,108.60	NIL
14	KEDOWA EDUC. ZONAL OFFICE	KCB LONDIANI	1238234283	69,600.00	NIL
15	TENDENO EDUC ZONAL OFFICE	KCB LONDIANI	1240117191	520.00	NIL
16	KIMUGUL CHIEF'S OFFICE	KCB LONDIANI	1237363683	680.00	NIL
				2,210,138.82	NIL

KIPKELION EAST
 NO. CHIEF'S OFFICE
 30 JUN 2020
 PMU
 P.O. BOX 10000 LONDIANI

NATIONAL GOVERNMENT ENTITY – KIPKELION EAST

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KIPKELION EAST/CDF/13	Cash & Cash Equivalents - Kshs. 448768	Stale cheques has been receipted back in the cashbook	Francis Njoroge-FAM	Resolved	Resolved
KIPKELION EAST/CDF/13	Unimplemented Projects – Kshs. 6,177,027.00	ICT Hub funds reallocated to construction of NG-CDF office and strategic plan has been implemented	Francis Njoroge-FAM	Resolved	Resolved
KIPKELION EAST/CDF/13	Irregular Allocation of Bursary Funds	NG-CDFC has through a minuted resolution developed criteria for the award of bursary. Bursary award done at the sub-locational level	Francis Njoroge-FAM	Resolved	Resolved

