

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PARLIAMENTARY COMMISSION	
<b>REPORT</b>	
DATE: 03 MAR 2022	DAY: THURSDAY
TABLED BY:	LDM
OF CLERK OF THE-TABLE:	C. Ndintu

**THE AUDITOR-GENERAL**

**ON**

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

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







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## NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND ~ KONOIN CONSTITUENCY

### REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

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





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

**Reports and Financial Statements  
For the year ended June 30, 2020**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES**

**Introduction**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-KONOIN Constituency's 2018-2022 strategic plan are to:

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

**Progress on attainment of Strategic development objectives**

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

**PROJECTS PROGRESS REPORT**

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





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

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





**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – KONON Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities. Like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. This is achieved through public involvement o project identification, ensuring that funds are shared equitably and also implementing the projects with strict timelines to achieve efficiency of usage of the funds.

**1. Sustainability strategy and profile -**

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

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

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

**2. Environmental performance****Water, Sanitation and Environmental conservation****a) Objectives**

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

**b) Strategies**

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





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**Offer of Appointment**

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

**Letters of Appointment**

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

**Orientation and Induction of employees**

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

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

**Promotions**

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

**4. Market place practices-**

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

**a) Responsible competition practice.**

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

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

**b) Responsible Supply chain and supplier relations**

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

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

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

**d) Product stewardship**





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

**5. Community Engagements-**

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

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

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

**Public Awareness**

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

**Public Awareness and Sensitisation Exercise Provide**

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

**Covid-19 Mitigation Measures**

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

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



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**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

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

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

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

**Approval of the financial statements**

The NGCDF-KONOIN Constituency financial statements were approved and signed by the Accounting Officer on 8<sup>th</sup> April 2021.



**Fund Account Manager**  
**Name: Esau Kemboi**



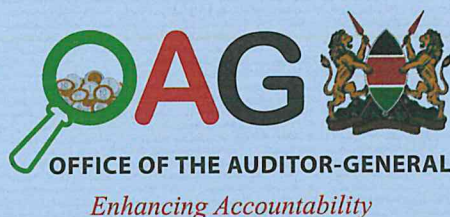
**Sub-County Accountant**  
**Name: Joseph Waweru**  
**ICPAK Member Number: 10141**





# REPUBLIC OF KENYA

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

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Konoin Constituency set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of the National Government Constituencies Development Fund - Konoin Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1.0 Inaccuracies in the Financial Statements

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

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



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

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

## **2.0 Variances between Financial Statement and the Ledgers**

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

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

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

## **3.0 Use of Goods and Services**

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

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

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

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

### **3.2 Unsupported Committee Expenses**

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

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

### **3.3 Unsupported Training Expenses**

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

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

### **3.4 Unsupported Communication, Supplies and Services**

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

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

### **3.5 Unsupported Domestic Travel**

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

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

### **3.6 Unsupported Office and General Supplies and Services**

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

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

## **4.0 Other Grants and Transfers**

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

#### **4.1 Unsupported Bursaries to Schools**

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

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

#### **4.2 Irregular Bursary Payments to a Driving School**

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

In the circumstance, the accuracy and the regularity of Kshs.2,000,000 on bursary to tertiary institutions could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Konoin Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Budget Control and Performance**

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



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

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

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Irregular Procurement of Sports Equipment**

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

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

#### **2. Irregular Procurement and Implementation of CDF Office Repairs**

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

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

### **3. Emergency Projects**

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

Consequently, the Management was in breach of the law.

### **4. Projects Inspection Report**

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

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

### **5. Long Outstanding Imprest**

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

Consequently, the Management was in breach of the law.

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

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

Consequently, the Management was in breach of the law.

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

#### **Basis for Conclusion**

##### **Lack of a Risk Management Policy**

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

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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



- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

11 February, 2022

## Appendix 1

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

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

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

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



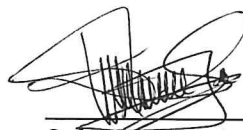
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****KONOIN CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VII. STATEMENT OF RECEIPTS AND PAYMENTS**

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

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



Fund Account Manager  
Name: Esau Kemboi



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




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

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

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

  
Fund Account Manager  
Name: Esau Kemboi

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



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

**Reports and Financial Statements**


**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2020**

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

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

  
Fund Account Manager  
Name: Esau Kemboi

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





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

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

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

**Underutilization of fund**

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

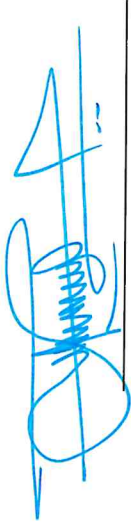


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

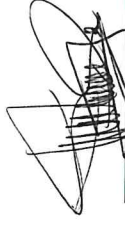
2020 amounting to Kshs 69,367,724. The overall performance was affected by covid-19 pandemic which affect our operations since the school our main beneficiaries.

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

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



Fund Account Manager  
Name: Esau Kemboi



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





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

**I. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

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



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

<b>5.0 Sports</b>								
Sports	2 502 000	2 068 735	4 570 735	1 941 000	2 629 735			
<b>6.0 Environment</b>								
	<b>2 502 000</b>	<b>2 068 735</b>	<b>4 570 735</b>	<b>1 941 000</b>	<b>2 629 735</b>			
Springs	2 400 000	2 228 225	4 628 225	-	4 628 225			
Seedlings		400 000	400 000	-	400 000			
<b>Sub-Total</b>	<b>2 400 000</b>	<b>2 628 225</b>	<b>5 028 225</b>	<b>-</b>	<b>5 028 225</b>			
<b>7.0 Primary School Projects</b>								
AIC Emmanuel primary school	100 000		100 000	100 000	-			
Beek Ab Arwet primary school	700 000		700 000	700 000	-			
Chebangang Primary	800 000		800 000		800 000			
Chebugen Primary	200 000		200 000		200 000			
Cheibei Primary school	200 000		200 000	200 000	-			
Chenacho primary school	1 200 000		1 200 000		1 200 000			
Chenacho primary school Road	500 000		500 000		500 000			
Chepyoibek primary school	2 000 000		2 000 000		2 000 000			
Chepwongo primary school	1 200 000		1 200 000		1 200 000			
Embomos primary school	700 000		700 000	700 000	-			
Kababai primary school	750 000		750 000		750 000			
Kaboisio primary school	800 000		800 000	800 000	-			
Kamagomon Primary School	1 000 000		1 000 000	1 000 000	-			
Kapcheptwa primary school	1 400 000		1 400 000	1 400 000	-			
Kapcheptuientik primary school	900 000		900 000		900 000			
Kapchetinet primary school	300 000		300 000	300 000	-			
Kapchetinet primary school	300 000		300 000	300 000	-			
Kapchetinet primary school	800 000		800 000		800 000			
Kapkemo - Terek road leading to school	1 000 000		1 000 000		1 000 000			
Kapkilaibei Primary	950 000		950 000	950 000	-			
Kapkinara primary school	250 000		250 000		250 000			





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

Kapleleito primary school	750 000		750 000		750 000
Kapset primary school	200 000		200 000		200 000
Kaptebengwo Primary	500 000		500 000		500 000
Kibitgoi primary school	200 000		200 000	200 000	-
Kibomut primary school	1 000 000		1 000 000		1 000 000
Kimori Primary	300 000		300 000	300 000	-
Kimugul primary school	500 000		500 000		500 000
Kimulot primary school	700 000		700 000	700 000	-
Kipkelok Primary School	1 200 000		1 200 000		1 200 000
Kipketii primary school	1 200 000		1 200 000		1 200 000
Kipsigirio primary school	750 000		750 000		750 000
Kiptemenio primary school	700 000		700 000		700 000
Kitaima Primary	200 000		200 000		200 000
Kobel primary school	100 000		100 000	100 000	-
Kobor Primary School	60 000		60 000		60 000
Komirmir Primary School	500 000		500 000	500 000	-
Konoito primary school	594 506		594 506	594 506	-
Lobokwo primary school	755 315		755 315		755 315
Morombo primary school	750 000		750 000		750 000
Mosoriot Primary	1 000 000		1 000 000	1 000 000	-
Muramet primary school	100 000		100 000		100 000
Mutereriet primary school	4 000 000		4 000 000		4 000 000
NK chebelyon primary school	750 000		750 000	750 000	-
Nyagesu Primary	100 000		100 000	100 000	-
Nyamarenda primary school	700 000		700 000	700 000	-
Nyamarenda primary school Road	1 200 000		1 200 000		1 200 000
Nyoigeno Primary School	100 000		100 000		100 000
Rerendet primary school	100 000		100 000		100 000
Satiet primary school	200 000		200 000		200 000
Seanin primary school	500 000		500 000	500 000	-
Sotit Primary school	1 000 000		1 000 000		1 000 000



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

Sugutek B primary school	750 000		750 000	750 000	-
Taarut Primary School	50 000		50 000	50 000	-
Taboino primary school	700 000		700 000	700 000	-
Tembwet primary school	1 200 000		1 200 000		1 200 000
					-
					-
CHEMAAN PRIMARY SCHOOL		300 000	300 000		300 000
KAPKEN PRIMARY		400 000	400 000		400 000
KAPCHEPROTWA PRIMARY SCHOOL		400 000	400 000		400 000
TAARUT PRIMARY		400 000	400 000		400 000
DEO OFFICE balance		1 457	1 457		1 457
CHEBAIBAI PRIMARY		600 000	600 000		600 000
CHELOINO PRIMARY SCHOOL		300 000	300 000		300 000
KAPRORET PRIMARY		200 000	200 000		200 000
KIBOMUT PRIMARY SCHOOL		300 000	300 000		300 000
KIKONOR PRIMARY SCHOOL		400 000	400 000		400 000
KIMAECH PRIMARY SCHOOL		400 000	400 000		400 000
MUGENYI PRIMARY SCHOOL		200 000	200 000	200 000	-
MUTERERIET PRIMARY		100 000	100 000		100 000
NK CHEBELYON PRIMARY		400 000	400 000		400 000
RUSEYA PRIMARY		100 000	100 000		100 000
SAPTET PRIMARY SCHOOL		300 000	300 000		300 000
SIOMO PRIMARY		50 000	50 000		50 000
SUGUTEK B PRIMARY SCHOOL		300 000	300 000		300 000
AREGERIOT PRIMARY		400 000	400 000	400 000	-
CHEMAAN PRIMARY SCHOOL		100 000	100 000		100 000
CHEPTALAL PRIMARY SCHOOL		200 000	200 000	200 000	-
KABOMO PRIMARY		300 000	300 000		300 000
KAPKINAARA PRIMARY SCHOOL		1 900 000	1 900 000	1 900 000	-
KIBIRIR PRIMARY		700 000	700 000		700 000
KIMORI PRIMARY SCHOOL		400 000	400 000	400 000	-





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY**  
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KIMUGUL PRIMARY SCHOOL			500 000	500 000	500 000	-
KIMUTA PRIMARY			600 000	600 000		600 000
KIPSIENDE PRIMARY SCHOOL			600 000	600 000	600 000	-
KIPSIGIRYO PRIMARY SCHOOL			500 000	500 000		500 000
KOBEL PRIMARY SCHOOL			500 000	500 000	500 000	-
KONOITAB NEGO PRIMARY SCHHOL			2 300 000	2 300 000	2 300 000	-
LOBOKWO PRIMARY SCHOOL			2 700 000	2 700 000	2 700 000	-
MOSORIOT PRIMARY SCHOOL			2 000 000	2 000 000	2 000 000	-
MURAMET PRIMARY SCHOOL			700 000	700 000		700 000
SASETA PRIMARY SCHOOL			400 000	400 000		400 000
SEANIN PRIMARY SCHOOL			1 000 000	1 000 000	1 000 000	-
TABAITA PRIMARY SCHOOL			400 000	400 000		400 000
KAPCHEKOLE PRIMARY SCHOOL			400 000	400 000		400 000
KEBUMBUR PRIMARY SCHOOL			300 000	300 000		300 000
KAPTEBENGWO PRIMARY SCHOOL			300 000	300 000		300 000
CHEMAAM PRIMARY			100 000	100 000		100 000
CHOGENWO PRIMARY SCHOOL			400 000	400 000		400 000
CHELOINO PRIMARY SCHOOL			300 000	300 000		300 000
NDELELAI PRIMARY SCHOOL			500 000	500 000		500 000
BUSUROTO PRIMARY SCHOOL			400 000	400 000	400 000	-
CHELOINO PRIMARY SCHOOL			400 000	400 000		400 000
BUSEROTO PRIMARY SCHOOL			200 000	200 000	200 000	-
CHEPKOIN PRIMARY SCHOOL			700 000	700 000		700 000
KIMUTA PRIMARY SCHOOL			500 000	500 000	500 000	-
SIMOTWET PRIMARY			100 000	100 000		100 000
CHELOINO PRIMARY SCHOOL			100 000	100 000		100 000
CHENACHO PRIMARY SCHOOL			500 000	500 000	500 000	-
NYAGESU PRIMARY SCHOOL			100 000	100 000	100 000	-
KIMUTA PRIMARY SCHOOL			100 000	100 000	100 000	-
NYAGESU PRIMARY SCHOOL			400 000	400 000	400 000	-
TEMBWET PRIMARY			300 000	300 000	300 000	-



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





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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KONOIN CONSTITUENCY**  
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KAPCHEPKOLE SEC SCHOOL		400 000	400 000	400 000	-
MOGOGOSIEK TOWNSHIP SEC SCHOOL		700 000	700 000	700 000	-
Mogogosiek Township Secondary School		4 000 000	4 000 000	4 000 000	-
Michira Day Secondary School		2 400 000	2 400 000	2 400 000	-
Sangwa Secondary School 2017/2018		500 000	500 000	-	500 000
Sangwa Secondary School 2018/2019		500 000	500 000		500 000
Ruseya Secondary school		400 000	400 000		400 000
Koiwa Central Day Secondary School		500 000	500 000		500 000
Chepkochun Secondary School		1 000 000	1 000 000	1 000 000	-
k. Salat Secondary		500 000	500 000		500 000
Seanin Secondary (Balance)		63	63		63
<b>Sub-Total</b>	<b>39 094 000</b>	<b>11 465 063</b>	<b>50 559 063</b>	<b>16 209 000</b>	<b>34 350 063</b>
<b>9.0 Tertiary institutions projects</b>					
<b>10.0 Security Projects</b>					
security balance b/d		3 048	3 048		3 048
Chebangang Chiefs Office	200 000		200 000	-	200 000
Chebangang Chiefs Office	150 000		150 000		150 000
Cheptabach Chiefs Office	500 000		500 000		500 000
Mosonik chief's office	400 000		400 000	400 000	-
Satiet Chief Office	150 000		150 000		150 000
Cheptalal chief's office		500 000	500 000	500 000	-
Kaptebengwet chief's office		250 000	250 000	250 000	-
	<b>1 400 000</b>	<b>753 048</b>	<b>2 153 048</b>	<b>1 150 000</b>	<b>1 003 048</b>
<b>11.0 Acquisitions of Assets</b>					



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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

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





## **II. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

##### **Tax Receipts**

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

##### **Transfers from the Exchequer**

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

### **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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





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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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



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

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**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

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

During the year no errors that have been corrected.

**15. Related Party Transactions**

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



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**III. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

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

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	~	~
Receipts from the Sale of Vehicles and Transport Equipment	~	~
Receipts from sale of office and general equipment	~	~
Receipts from the Sale Plant Machinery and Equipment	~	~
<b>Total</b>	<b>~</b>	<b>~</b>





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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

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

**4. COMPENSATION OF EMPLOYEES**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

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



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

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

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

**7. OTHER GRANTS AND OTHER PAYMENTS**

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





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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	~	~
Construction of Buildings	~	~
Refurbishment of Buildings	549,980	~
Purchase of Vehicles and Other Transport Equipment	~	~
Overhaul of Vehicles and Other Transport Equipment	~	~
Purchase of Household Furniture and Institutional Equipment	~	~
Purchase of Office Furniture and General Equipment	~	~
Purchase of ICT Equipment, Software and Other ICT Assets	~	145,000
Purchase of Specialised Plant, Equipment and Machinery	~	~
Rehabilitation and Renovation of Plant, Machinery and Equip.	~	~
Acquisition of Land	~	~
Acquisition of Intangible Assets	~	~
<b>Total</b>	<b>549,980</b>	<b>145,000</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	3,013,000	~
ICT Hub	~	~
	3,013,000	~



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**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

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



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**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Fund Account Manager	07/02/2019	500,000	170,858	329,142
<b>Total</b>				<b>329,142</b>

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

**12A. RETENTION**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	~	~
Supplier 2	~	~
Supplier 3	~	~
<b>Total</b>	~	~

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

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

*[Provide short appropriate explanations as necessary]*





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**13. BALANCES BROUGHT FORWARD**

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

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

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

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

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



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

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

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**17.3: UNUTILIZED FUND (See Annex 3)**

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



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Others ( <i>specify</i> )	617,743	82,000
	98,659,907	74,998,475

**17.4: PMC account balances (See Annex 5)**

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



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

Supplier of Goods or Services	Original Amount a Kshs	Date Contracted b Kshs	Amount Paid To- Date c Kshs	Outstanding Balance 2020 d=a-c Kshs	Comments
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
Grand Total					





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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		A	B	C	d=a-c	
		Kshs	Kshs	Kshs	Kshs	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (<i>specify</i>)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



## ANNEX 3 – UNUTILIZED FUND

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

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





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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

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



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



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



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





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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, in their draft report. The matters was responded however at the time of preparing 2019/20 FS management has not received final audit report. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external draft audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe e: (Put a date when you expect the issue to be resolved)
1.0	Financial Statement and presentation and disclosure does not conform to PSASB	The financial statements were amended	DA and FAM	Resolved awaiting the final report from the Auditor General	
2.0	Inaccuracies in the financial statement	The financial statements were amended	DA and FAM	Resolved awaiting the final report from the Auditor General	
2.2	Variance between financial statements Figures and Ledger Schedules	The variance were explained and the figures of the variation and their schedules were sent to the auditor General	FAM	Resolved awaiting the final report from the Auditor General	
3.0	Unsupported bursary	The bursary payment vouchers and list of beneficiaries	FAM	Resolved awaiting the final report from the Auditor General	
4.0	Committee expenses	Committee expenses meeting schedules and payment per members avail to audit	FAM	Resolved awaiting the final report from the Auditor General	
5.0	Cash and cash equivalent	The financial statement was amended as recommended	DA and FAM	Resolved awaiting the final report from the Auditor General	

