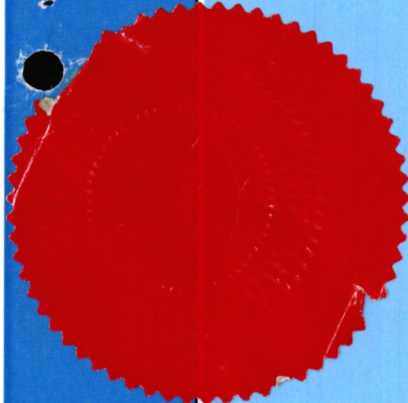
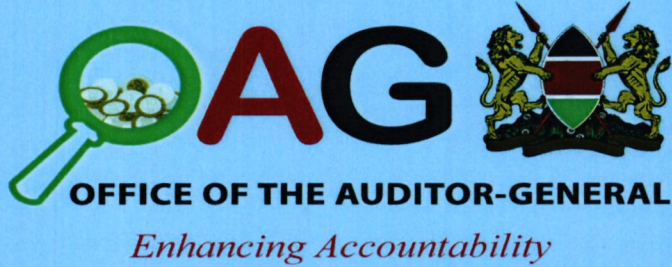


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	DAY: Wednesday
TABLED	
OF:	Majority whip
CLERK AT THE TABLE:	Christine

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



KIPKELION EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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***KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) KIPKELION EAST Constituency NGCDF Headquarters

P.O. Box 188-20203
LONDIANI,
ENGINEERS

***KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

(f) KIPKELION EAST Constituency NGCDF Contacts

Telephone: (254) 704480200
kipkelioneast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) KIPKELION EAST Constituency NGCDF Bankers

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

(h) Independent Auditors

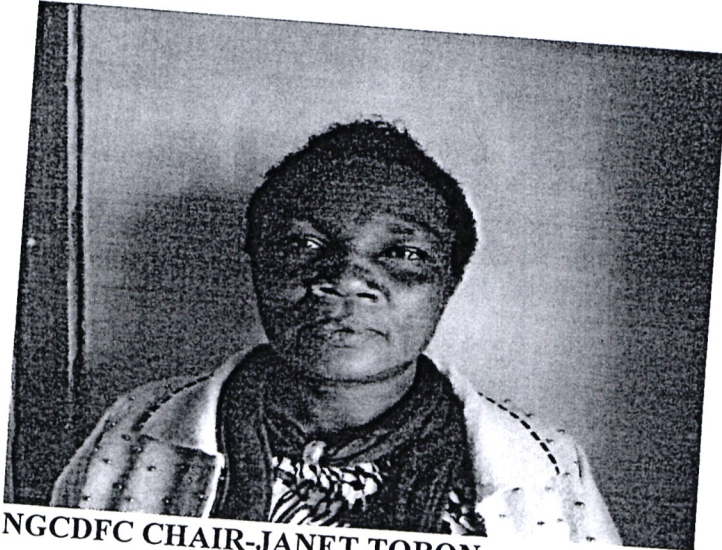
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

II. NG-CDFC CHAIRMAN'S REPORT

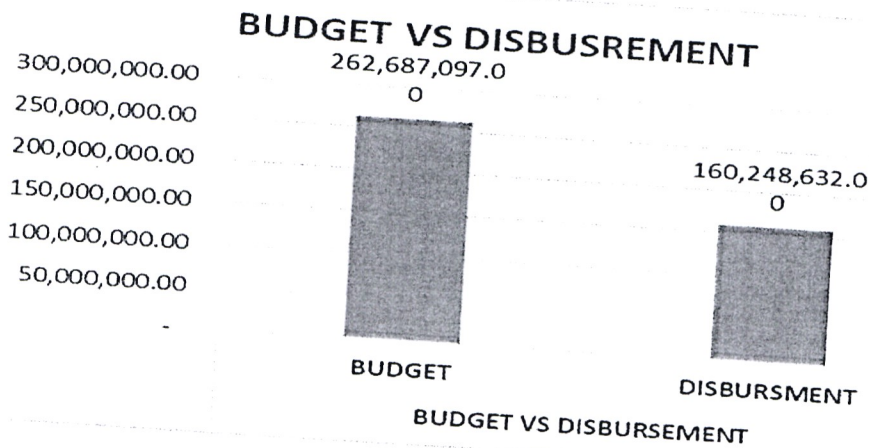


NGCDFC CHAIR-JANET TOBON

FUNDS DISBURSEMENTS:

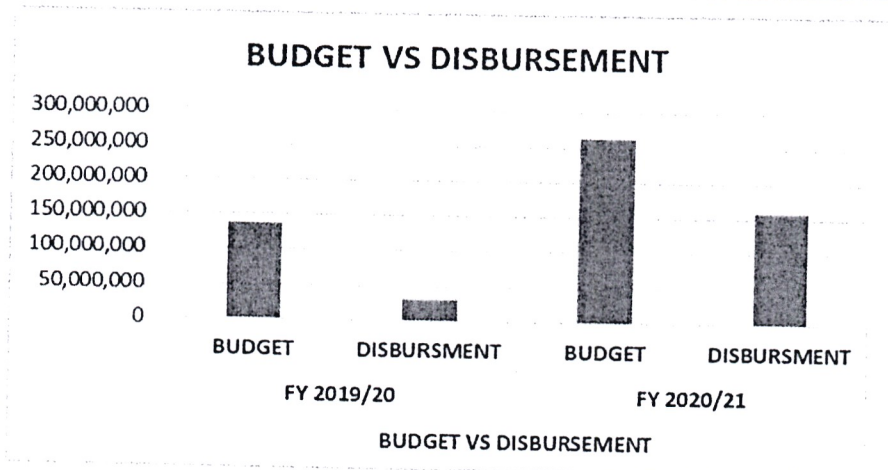
Kipkelion East NG-CDF has in the last financial year disbursed **Ksh 160,248,632** out of a total allocation of **Kshs 137,088,879.31** plus unspent balance from the FY 2019/20 of Kshs 56,230,494 making a total budget of **Kshs 262,687,097** . This shows slow absorption of funds by the PMCs mainly due to Covid-19 pandemic.

Graphically

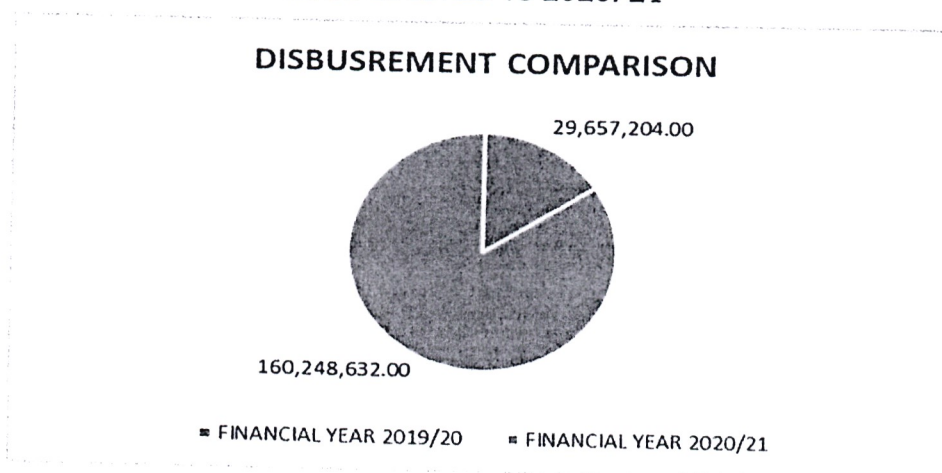


KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

COMPARISONS BETWEEN FY 2020/21 AND FY 2019/20: ALLOCATION VS EXPENDITURE



EXPENDITURES IN THE FY 2019/20 VS 2020/21



Key Achievements:

The greatest achievements are in project implementation which included purchases of the school buses to schools for ease of movement by the students within the constituency:

Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. Low absorption and lack of capacity building of funds due to Covid- 19

Challenges:

1. Low capacity on PMCs in project implementation- NG-CDFC is planning to carry out PMC capacity building once ban on social gathering due to covid-19 pandemic is lifted

Pictorial:

The management purchased 4 buses to ease students movement for the following schools:
 Chepseon Complex, Momoniat Secondary school, Kimasian secondary and saramek secondary
 School: sample of the school bus:

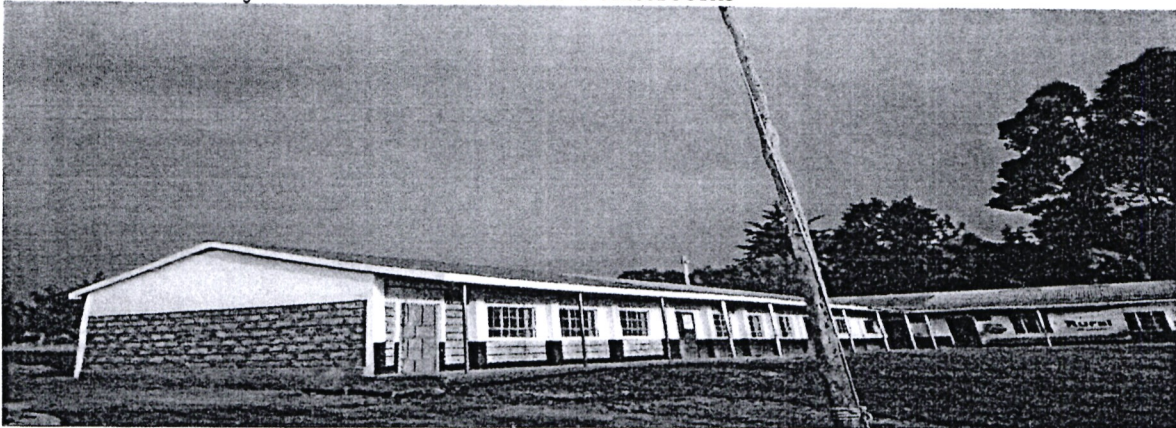
Kimasian secondary school- 72 seater school bus



The management also constructed several classes during the financial year to create conducive environment for learning:

Sample of the classrooms constructed:

1. Sabunit Primary School- construction of 4 classrooms



2. Kapseger Secondary school- construction of science laboratory



Signature

CHAIRMAN NGCDF COMMITTEE

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 *KIPKELION EAST Constituency 2018-2022* plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 2020/21 -we increased number of classrooms from 600 to 650 in schools within the constituency - Bursary beneficiaries: 3000 at various institutions
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2020/21 there was construction of 2 chiefs offices
Environment	To improve environment by carrying out	Increased planting of trees both indigenous	Improved environment	in the FY 2020/21, we have planted

KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

	environmental activities	and fruit trees		more trees, and indigenous trees
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion East tournament	Improved youth empowerment	We have carried one sport tournament due to Covid 19 pandemic
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	We have not carried capacity building due to ban on social gathering due to covid-19

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

***KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The management was not able to carry out environmental activities as was the case the previous years due to covid 19 pandemic.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. KIPKELION EAST constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. KIPKELION EAST constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

KIPKELION EAST NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

***KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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.

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

KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-KIPKELION EAST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

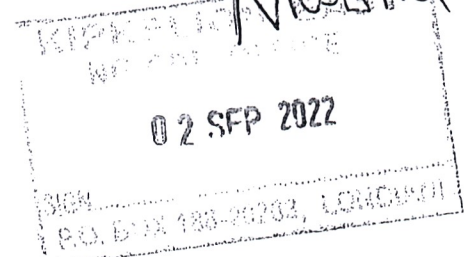
The Accounting Officer in charge of the NGCDF-KIPKELION EAST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF Kipkelion East* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- KIPKELION EAST Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- KIPKELION EAST Constituency financial statements were approved and signed by the Accounting Officer on 30/6/2021 2021.

J. Tobson
Chairman NGCDF Committee
Name: JANE T TOBSON

[Signature]
Fund Account Manager
Name: Mwambi FRANK


REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIPKELION EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion East Constituency set out on

Report of the Auditor-General on National Government Constituencies Development Fund - Kipkelion East Constituency for the year ended 30 June, 2021

pages 14 to 87, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kipkelion East Constituency as at 30 June, 2021, 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects other grants and transfers comparative balance of Kshs.16,178,415 as disclosed in Note 7 to the financial statements. The amount includes bursaries to tertiary institutions and emergency projects amounts of Kshs.5,050,148 and Kshs.7,650,000 respectively. However, the audited financial statements for year 2019/2020 reflects bursaries to tertiary institutions of Kshs.5,020,148 and emergency projects expenses of Kshs.7,680,000 resulting to an unaccounted and unexplained variances of Kshs.30,000 each .

In the circumstances, the accuracy and completeness of other grants and transfers comparative amount of Kshs.16,178,415 could not be confirmed.

2. Lack of Ownership Documents

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers balance of Kshs.62,710,733 which includes Kshs.9,640,000 in respect to emergency projects. Included in this amount incurred Kshs.1,870,000 incurred on purchase of six (6) parcels of land for primary schools. However, no ownership documents for the parcels of land were provided for audit.

In the circumstances, the ownership of the parcels of land could not be confirmed.

3. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.57,349,586 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement for the month of June, 2021 revealed unrepresented cheques amounting to Kshs.15,588,012 out of which cheques totalling Kshs.610,000 had become stale and had not been reversed in the cash book.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.57,349,586 could not be confirmed.

4. Unsupported Payments

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers amount of Kshs.62,710,733. The balance includes an expenditure on environment projects of Kshs.2,579,700 out of which payments totaling Kshs.510,580 were not supported.

In the circumstances, the accuracy and completeness of the other grants and transfers of Kshs.510,580 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 - Kipkelion East Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.262,687,097 and Kshs.217,598,218 respectively, resulting in an under-funding of Kshs.45,088,879 or 17% of the budget. Similarly, the Fund expended Kshs.160,248,632 against an approved budget of Kshs.262,687,097 resulting in an under-expenditure of Kshs.102,438,465 or 39% of the budget. Further, no explanatory notes were provided for material variances in the budget contrary to the provisions of the Public Sector Accounting Standards Board (PSASB) reporting template.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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. Failure to Label Projects

The statement of receipts and payments reflects transfers to other Government units of Kshs.89,100,000 which as disclosed in Note 6 to the financial statements includes Kshs.31,300,000 transferred to various primary schools. Physical verification of sampled projects in April, 2022 revealed that the projects were complete and in use. However, the projects had not been labelled contrary to Regulation 11(1)(c) of the National Government Constituencies Development Fund Regulations, 2016 which provides that, the Constituency Committee ensures projects are labelled in accordance with the guidelines issued by the Board.

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

2. Delayed Project Implementation in Schools

The statement of receipts and payments reflects transfers to other Government units of Kshs.89,100,000 which as disclosed in Note 6 to the financial statements includes Kshs.31,300,000 which was transferred to various primary schools. Included in the transfers to primary schools is Kshs.3,000,000 transferred to three (3) primary schools for the construction of administration blocks. However, physical verification of the projects in April, 2022 revealed that the construction works had not started. Similarly, included in the transfers to other Government units is an amount of Kshs.57,800,000 transferred to various secondary schools for implementation of various projects out of which Kshs.35,700,000 was transferred to nine (9) secondary schools. However, physical verification of the projects in April, 2022 revealed the projects had not been implemented.

In the circumstances, value for money for the funds spent could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


23 September, 2022


KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	68,500,000
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	-
TOTAL RECEIPTS		161,367,724	68,500,000
PAYMENTS			
Compensation of employees	4	2,001,969	1,689,250
Use of goods and services	5	6,435,930	8,689,539
Transfers to Other Government Units	6	89,100,000	3,100,000
Other grants and transfers	7	62,710,733	16,178,415
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		160,248,632	29,657,204
SURPLUS/DEFICIT		1,119,092	38,842,796

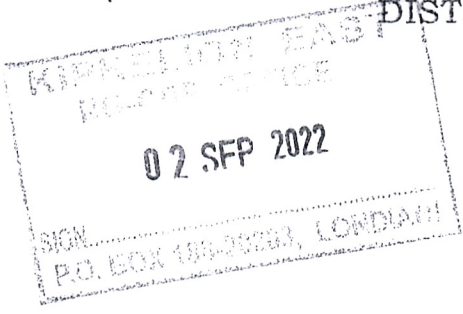
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on 29/08/2021 and signed by:


 Fund Account Manager
 Name: MURIBI FRANCIS


 National Sub-County
 Accountant
 Name: SAMUEL SICEI
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: JANET TUBON

DISTRICT ACCOUNTANT
 LONDIANI

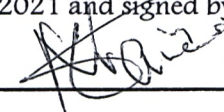

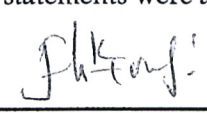


KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	57,349,586	56,230,494
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		57,349,586	56,230,494
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		57,349,586	56,230,494
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		57,349,586	56,230,494
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	56,230,494	17,387,698
Prior year adjustments	14	-	-
Surplus/Defict for the year		1,119,092	38,842,796
NET FINANCIAL POSITION		57,349,586	56,230,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on 30/6/2021 and signed by:

		
Fund Account Manager Name: <u>Mwibini Francis</u>	National Sub-County Accountant Name: <u>SAMUEL SICEI</u> ICPAK M/No: DISTRICT ACCOUNTANT LONDIANI	Chairman NG-CDF Committee Name: <u>JANGI TOBON</u>

Francis

KIPKELION EAST
NGCDF OFFICE
02 SEP 2022
SIGN
P.O. BOX 185-20200, LONDIANI

KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IX. STATEMENT OF CASHFLOW

		2020-2021	2019-2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	68,500,000
Other Receipts	3	-	-
		161,367,724	68,500,000
Payments for operating activities			
Compensation of Employees	4	2,001,969	1,689,250
Use of goods and services	5	6,435,930	8,689,539
Transfers to Other Government Units	6	89,100,000	3,100,000
Other grants and transfers	7	62,710,733	16,178,415
Other Payments	9	-	-
		160,248,632	29,657,204
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		1,119,092	38,842,796
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		1,119,092	38,842,796
Cash and cash equivalent at BEGINNING of the year		56,230,494	17,387,698
Cash and cash equivalent at END of the year		57,349,586	56,230,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION EAST Constituency financial statements were approved on 30/6/2021 and signed by:

[Signature]
 Fund Account Manager

Name: *Mwambi*

FRANCIS

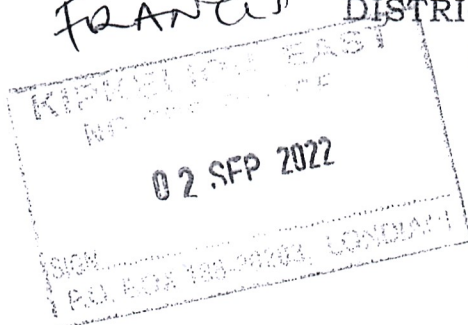
[Signature]
 National Sub-County Accountant

Name: *SAMUEL SIGEI*
 ICPAK M/No:

DISTRICT ACCOUNTANT
 LONDIANI

[Signature]
 Chairman NG-CDF Committee

Name: *JANET TOBEN*



KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	56,230,494	69,367,724	262,687,097	217,598,218	45,088,879	82.8%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	56,230,494	69,367,724	262,687,097	217,598,218	45,088,879	82.8%
PAYMENTS							
Compensation of Employees	3,921,032	3,467,340	0	7,388,372	2,001,969	5,386,403	27.1%
Use of goods and services	6,404,451	543,844	0	6,948,295	6,435,930	512,365	92.6%
Transfers to Other Government Units	85,900,000	44,255,000	44,000,000	174,155,000	89,100,000	85,055,000	51.2%
Other grants and transfers	40,863,397	3,287,283	25,367,724	69,518,403	62,710,733	6,807,670	90.2%
Acquisition of Assets (NGCDF office)	0	4,677,027	0	4,677,027	-	4,677,027	0.0%
Other Payments	-	0	0	0	-	-	#DIV/0!
TOTAL	137,088,879	56,230,494	69,367,724	262,687,097	160,248,632	102,438,465	61.0%

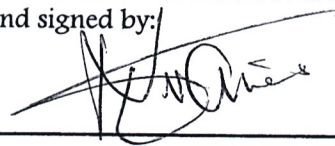
KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

REASONS FOR UNDERUTILIZATION:
Compensation of Employees- NG-CDF Staff gratuity

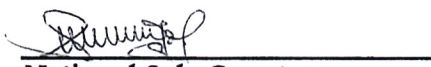
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	102,438,465
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	57,349,586
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	57,349,586

Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced

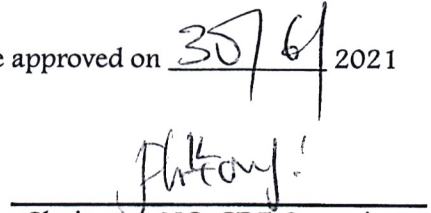
The NGCDF-KIPKELION EAST Constituency financial statements were approved on 30/6 2021 and signed by:



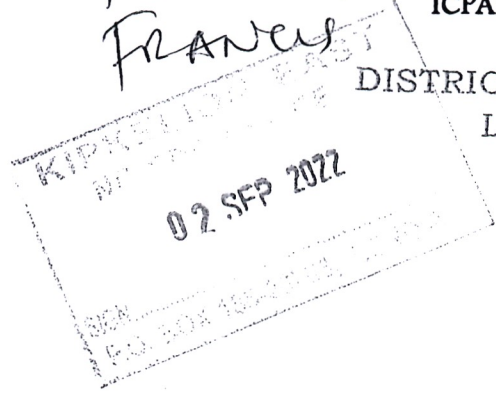
Fund Account Manager
 Name: Mwibizi Francis



National Sub-County Accountant
 Name: SAMUEL SILEA
 ICPAK M/No:



Chairman NG-CDF Committee
 Name: JANE TUBEN



**KIPKELION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments			Final Budget 2020/2021 Kshs	Actual on comparable basis Kshs	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
			Kshs	Kshs			
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,921,032	3,467,340.00		7,388,371.73	2,001,969.00	5,386,402.73	
1.2 Committee allowances	2,747,354	543,844.00		3,291,198.48	3,291,198.48	-	
1.3 Use of goods and services	1,173,677	-		1,173,677.24	1,173,677.24	-	
2.0 Monitoring and evaluation							
2.1 Capacity building	831,000.00	-	4,011,184.00	11,853,247.45	6,466,844.72	5,386,402.73	
2.2 Committee allowances	1,100,000.00	-		1,100,000.00	1,100,000.00	-	
2.3 Use of goods and services	552,419	-		552,419.31	552,419.31	-	
Emergency							
3.1 Primary Schools	2,483,419	-		2,483,419.31	1,971,054.47	512,364.84	

REPORTING PERIOD: 2021
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

SIGOWET PRI SCH						200,000	
TESTAI PRY						200,000	
LONDIANI BOYS PRY						50,000	
UNITED SOY PRY						500,000	
SABUNIT PRY						300,000	
KABBISOI PRY						200,000	
KISABO PRY						200,000	
KAMWOGO PRY						300,000	
TUGUNON PRY						250,000	
MASHARIKI PRY						200,000	
EWAT PRY						250,000	
UTAFITI PRY						250,000	
MURASOI PRY						200,000	
SIGOWET PRY						200,000	
KABBISOI PRY						200,000	
LAMAIIYAT PRY						600,000	
KAMWOGO PRY						300,000	
SIGOWET PRY						250,000	
KAPTARGON PRI						160,000	
KEDOWA RIVER FARM PRIMARY						210,000	
RINGA PRY SCHOOL						250,000	
KIPSIRICHET PRI						250,000	
KAMACHUNGWA PRY SCH						250,000	
						5,770,000	
3.2 Secondary schools							
KAPSEGER SEC SCH						200,000	
TESTAI SEC						200,000	
SITIAN SEC SCH						200,000	
KAPTICH SEC						200,000	

KIPKE **IN EAST Constituency**
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

MOMONIAT PRY							250,000		
MOMONIAT SEC							250,000		
TULWAP KIPSIGIS SEC							250,000		
LEBERER SEC							250,000		
KISABO SEC							150,000		
LEBERER SEC							150,000		
CHEPSEON DAY SEC							150,000		
CHEPCHOLLET SEC							200,000		
LONDIANI TOWNSHIP							250,000		
RINGA SEC							650,000		
SIMBOIYON SEC							370,000		
LEBERER SEC							150,000		
							3,870,000.00		
3.3 Tertiary institutions									
3.4 Security projects									
		7,192,206.90	2,333,422.00		9,525,628.90		9,640,000.00	-	114,371.10
4.0 Bursary and Social Security									
4.1 Primary Schools									
4.2 Secondary Schools		15,000,000.00	-	11,421,733.00	26,421,733.00		27,214,730	-	792,997.00
4.3 Tertiary Institutions		9,000,000.00		4,949,852.00	13,949,852.00		21,908,258	-	7,958,406.00
4.4 Special Schools		1,723,155.17		3,225,000.00	4,948,155.17		810,045		4,138,110.17
4.5 Social Security		1,998,000.00		2,500,000.00	4,498,000.00		-		4,498,000.00
		27,721,155.17	-	22,096,585.00	49,817,740.17		49,933,033.00	-	115,292.83
5.0 Sports									
	5.1	1,508,256.89		1,300,000	2,808,256.89		58,000.00		2,750,256.89
	5.2	-	-	-	-		-		-

REPORTS AND FINANCIAL STATEMENTS
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

5.3	1,508,257	-	1,300,000.00	2,808,256.89	58,000.00	2,750,256.89
6.0 Environment						
Chepseon Environment Project	686,000.00	550,000.00	250,000.00	1,486,000	644,925.00	841,075.00
Kedowa/Kinungul Environment Project	686,000.00	550,000.00	250,000.00	1,486,000	644,925.00	841,075.00
Londiani Environment Project	686,000.00	550,000.00	250,000.00	1,486,000	644,925.00	841,075.00
Sorget/Tendeno Environment Project	683,777.59	528,861.00	271,139.00	1,483,778	644,925.00	838,852.59
	2,741,778	2,178,861.00	1,021,139.00	5,941,778	2,579,700.00	3,362,077.59
7.0 Primary Schools Projects						
(List all the Projects)						
Benditai Primary School	2,500,000.00			2,500,000.00		2,500,000.00
Borbori Primary School	500,000.00			500,000.00	500,000.00	-
Chebewor Primary School	800,000.00			800,000.00		800,000.00
Cheboror Primary School	800,000.00			800,000.00		800,000.00
Chepcholiet Primary School	400,000.00			400,000.00		400,000.00
Chepseon Primary School	1,500,000.00			1,500,000.00		1,500,000.00
Chepseon Primary School	1,400,000.00			1,400,000.00		1,400,000.00
Chereres Primary School	500,000.00			500,000.00	500,000.00	-
Chesinende Primary School	2,500,000.00			2,500,000.00		2,500,000.00
Dr Koech Primary School	500,000.00			500,000.00	500,000.00	-

KIPKELLION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Iherma Primary School	500,000.00			500,000.00		500,000.00
Kamarus Annex Primary School	500,000.00			500,000.00		500,000.00
Kamarus Primary School	500,000.00			500,000.00		500,000.00
Karnaua Primary School	700,000.00			700,000.00		700,000.00
Karwingi Primary School	600,000.00			600,000.00	600,000.00	-
Kapchomisian Primary school	500,000.00			500,000.00	500,000.00	-
Kapkondor Primary School	700,000.00			700,000.00		700,000.00
Kaplamboi Primary School	500,000.00			500,000.00		500,000.00
Kapeger Primary School	500,000.00			500,000.00		500,000.00
Kapsenda Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-
Kapsimotwo Primary School	500,000.00			500,000.00		500,000.00
Kaptembwo Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kaptembwo Primary School	200,000.00			200,000.00		200,000.00
Katet Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-
Kedowa River Farm Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kemelyet Primary School	1,000,000.00			1,000,000.00	1,000,000.00	-
Kichawir Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kiletien Primary	1,000,000.00			1,000,000.00		1,000,000.00

KIPKELION EAST Constituency
Nauwal Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

School							
Kilethen Primary School	1,000,000.00			1,000,000.00			1,000,000.00
Kimasian Primary School	500,000.00			500,000.00			500,000.00
Kimoson Primary school	500,000.00			500,000.00		500,000.00	-
Kimugul Primary School	2,500,000.00			2,500,000.00			2,500,000.00
Kiprengwe Primary School	900,000.00			900,000.00		750,000.00	150,000.00
Kipsigori Primary School	500,000.00			500,000.00		500,000.00	-
Kiptenden Primary School	500,000.00			500,000.00			500,000.00
Kipyopyop Primary School	2,500,000.00			2,500,000.00			2,500,000.00
Kisabo Primary School	1,000,000.00			1,000,000.00			1,000,000.00
Kondamet Primary School	1,000,000.00			1,000,000.00			1,000,000.00
Londiani Boys Primary School	1,000,000.00			1,000,000.00			1,000,000.00
londiani Central Primary School	500,000.00			500,000.00			500,000.00
Malaget Primary School	500,000.00			500,000.00		500,000.00	-
Masomborik Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Momoniat Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Mugumuni Primary School	2,500,000.00			2,500,000.00			2,500,000.00
Murasoi Primary School	600,000.00			600,000.00			600,000.00

KIPKE N EAST Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

Nderiot Primary School	500,000.00			500,000.00			500,000.00
Ngatumek Primary School	500,000.00			500,000.00	500,000.00		-
Sabunit Primary School	500,000.00			500,000.00			500,000.00
Saramek Primary School	500,000.00			500,000.00		500,000.00	-
Simboiyon Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Siwot Primary School	500,000.00			500,000.00			500,000.00
Siwot Primary School	400,000.00			400,000.00			400,000.00
Tendeno Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Tilito Primary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Tilolwet Primary School	400,000.00			400,000.00		400,000.00	-
Tirichta Primary School	500,000.00			500,000.00			500,000.00
Tuganon Primary School	500,000.00			500,000.00		500,000.00	-
Turnaini Primary School	1,000,000.00			1,000,000.00			1,000,000.00
Benditai Primary School	450,000.00			450,000.00		300,000.00	150,000.00
Borbori Primary School	500,000.00			500,000.00		500,000.00	-
Chebewor Primary School	350,000.00			350,000.00		350,000.00	-
Chepcholiet Primary School	600,000.00			600,000.00			600,000.00
Chepkongony primary School	500,000.00			500,000.00		500,000.00	-
Chepseon Primary School	475,000.00			475,000.00		400,000.00	75,000.00

KIPKELLION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Chereres Primary School		450,000.00		450,000.00			450,000.00
Cheyemen Primary School		300,000.00		300,000.00		300,000.00	-
Chumba Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Gwitu Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Irerma Primary School			500,000.00	500,000.00		500,000.00	-
Jagoror Primary School			1,000,000.00	1,000,000.00			1,000,000.00
Kabhisoi Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Kannarus Annex Primary School		75,000.00		75,000.00			75,000.00
Kannarus Primary School		150,000.00		150,000.00			150,000.00
Kannaua Primary School		500,000.00		500,000.00		500,000.00	-
Kamwingi Primary School		475,000.00		475,000.00		400,000.00	75,000.00
Kapchomisian Primary school		575,000.00		575,000.00			575,000.00
Kapcondor Prianny School		450,000.00		450,000.00		300,000.00	150,000.00
Kapkwen Primary school			500,000.00	500,000.00		500,000.00	-
Kaplamboi Primary School		500,000.00		500,000.00			500,000.00
Kapmachungwa Primary School		300,000.00		300,000.00			300,000.00
Kapeger Primary School		400,000.00		400,000.00		400,000.00	-

KIPKILION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Kapsimotwo Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Kedowa River Farm Primary School		150,000.00		150,000.00			150,000.00
Kichawir Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Kimasian Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Kimaut Primary School		700,000.00		700,000.00			700,000.00
Kimoson Primary school		500,000.00		500,000.00			500,000.00
Kimugul Primary School		450,000.00		450,000.00		300,000.00	150,000.00
Kipkooyo Primary School		600,000.00		600,000.00			600,000.00
Kipenden Primary School		150,000.00		150,000.00			150,000.00
Kipyopyop Primary School		500,000.00		500,000.00		500,000.00	-
Kwernet Primary School		500,000.00		500,000.00		500,000.00	-
Kondamet Primary School		450,000.00		450,000.00		300,000.00	150,000.00
Masomborik Primary School		475,000.00		475,000.00		400,000.00	75,000.00
Koibarak Primary School		500,000.00		500,000.00			500,000.00
Londiani Boys Primary School		800,000.00		800,000.00		650,000.00	150,000.00
Londiani Central Primary School		575,000.00		575,000.00		500,000.00	75,000.00
Londiani Girls Boarding Primary School		1,000,000.00		1,000,000.00		1,000,000.00	-

KIPKELLION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Memoriat Primary School		450,000.00		450,000.00	300,000.00	150,000.00
Mugumuni Primary School		450,000.00		450,000.00	300,000.00	150,000.00
Murasoi Primary School		300,000.00		300,000.00		300,000.00
Ndarugu Primary School		1,000,000.00		1,000,000.00		1,000,000.00
Ngatunek Primary School		575,000.00		575,000.00		575,000.00
Sabunit Primary School		575,000.00		575,000.00	500,000.00	75,000.00
Sitian Primary School		900,000.00		900,000.00	750,000.00	150,000.00
Sogobet Primary School		300,000.00		300,000.00		300,000.00
Tembwet Primary School		500,000.00		500,000.00	500,000.00	-
Tembwo Primary school		75,000.00		75,000.00		75,000.00
Tendeno Primary School		300,000.00		300,000.00		300,000.00
Testai Primary School		750,000.00		750,000.00		750,000.00
Tilito Primary School		500,000.00		500,000.00	500,000.00	-
Tilolwet Primary School		750,000.00		750,000.00	600,000.00	150,000.00
Tirichita Primary School		500,000.00		500,000.00	500,000.00	-
Tugunon Primary School		575,000.00		575,000.00		575,000.00
Tumaini Primary School		500,000.00		500,000.00	500,000.00	-
Cheboror Primary School		60,000.00		60,000.00		60,000.00
Chepseon Primary						60,000.00

KIPKEI V EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

School		60,000.00		60,000.00		
Chepseon Complex Primary Sch		60,000.00		60,000.00		60,000.00
Chumba Primary School		60,000.00		60,000.00		60,000.00
Gwitu Primary School		60,000.00		60,000.00		60,000.00
Irema Primary School		60,000.00		60,000.00		60,000.00
Kabisoi Primary School		60,000.00		60,000.00		60,000.00
Kamarus Annex Primary School		60,000.00		60,000.00		60,000.00
Kamarus Primary School		120,000.00		120,000.00		120,000.00
Kamaua Primary School		60,000.00		60,000.00		60,000.00
Kapcheplanga Primary School		60,000.00		60,000.00		60,000.00
Kapken Primary school		60,000.00		60,000.00		60,000.00
Kapmachingwa Primary School		60,000.00		60,000.00		60,000.00
Kapsimotwo Primary School		60,000.00		60,000.00		60,000.00
Kapataragon Primary School		60,000.00		60,000.00		60,000.00
Katet Primary School		120,000.00		120,000.00		120,000.00
Kedowa River Farm Primary School		120,000.00		120,000.00		120,000.00
Kedowa School for the Deaf Primary School		120,000.00		120,000.00		120,000.00

AFRICA DEVELOPMENT BANK
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Kimoson Primary school		60,000.00		60,000.00		60,000.00
Kimugul Primary School		60,000.00		60,000.00		60,000.00
Kiptenden Primary School		120,000.00		120,000.00		120,000.00
Koibarak Primary School		60,000.00		60,000.00		60,000.00
Malaget Primary School		60,000.00		60,000.00		60,000.00
Muraso Primary School		60,000.00		60,000.00		60,000.00
Ngatunek Primary School		60,000.00		60,000.00		60,000.00
Sitian Primary School		60,000.00		60,000.00		60,000.00
Tembwo Primary school		60,000.00		60,000.00		60,000.00
Tendeno Primary School		60,000.00		60,000.00		60,000.00
Tumaini Primary School		60,000.00		60,000.00		60,000.00
United Soy Primary School		60,000.00		60,000.00		60,000.00
Benditai Primary School		60,000.00		60,000.00		60,000.00
Cheboror Primary School		60,000.00		60,000.00		60,000.00
Chepcholiet Primary School		60,000.00		60,000.00		60,000.00
Chepseon Complex Primary Sch		60,000.00		60,000.00		60,000.00
Chepseon Primary School		60,000.00		60,000.00		60,000.00
Chepsir Primary School		60,000.00		60,000.00		60,000.00

KIPK ON EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Chesinende Primary School		60,000.00		60,000.00		60,000.00
Chumba Primary School		60,000.00		60,000.00		60,000.00
Dr. Koech Primary School		60,000.00		60,000.00		60,000.00
Gwitu Primary School		60,000.00		60,000.00		60,000.00
Irerma Primary School		60,000.00		60,000.00		60,000.00
Kabarak United Primary School		60,000.00		60,000.00		60,000.00
Kabisoi Primary School		60,000.00		60,000.00		60,000.00
Kamarus Annex Primary School		60,000.00		60,000.00		60,000.00
Kamarus Primary School		60,000.00		60,000.00		60,000.00
Kamaua Primary School		60,000.00		60,000.00		60,000.00
Kapkwen Primary school		60,000.00		60,000.00		60,000.00
Kapseger Primary School		60,000.00		60,000.00		60,000.00
Kapsimotwo Primary School		400,000.00		400,000.00		400,000.00
Kapembwo Primary School		60,000.00		60,000.00		60,000.00
Katet Primary School		60,000.00		60,000.00		60,000.00
Kedowa River Farm Primary School		60,000.00		60,000.00		60,000.00
Kedowa School for the Deaf Primary School		60,000.00		60,000.00		60,000.00

AIFAELLOU' E'AD I' CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Kichawir Primary School		60,000.00		60,000.00		60,000.00
Kimoson Primary school		60,000.00		60,000.00		60,000.00
Kiptenden Primary School		60,000.00		60,000.00		60,000.00
Kiprengwe Primary School		60,000.00		60,000.00		60,000.00
Kipyemrit Primary School		60,000.00		60,000.00		60,000.00
Koiarak Primary School		60,000.00		60,000.00		60,000.00
Kondamet Primary School		60,000.00		60,000.00		60,000.00
Kosyin Primary School		60,000.00		60,000.00		60,000.00
Lolongbei Primary School		60,000.00		60,000.00		60,000.00
Londiani Farmers Primary School		60,000.00		60,000.00		60,000.00
Malaget Primary School		60,000.00		60,000.00		60,000.00
Masomborik Primary School		60,000.00		60,000.00		60,000.00
Momoniati Primary School		60,000.00		60,000.00		60,000.00
Mugumoini Primary School		60,000.00		60,000.00		60,000.00
Murasoi Primary School		60,000.00		60,000.00		60,000.00
Ngatumeek Primary School		60,000.00		60,000.00		60,000.00
Sabunit Primary School		60,000.00		60,000.00		60,000.00
Saramek Primary School		60,000.00		60,000.00		60,000.00

KIPK ON EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Sigowet Primary School		60,000.00		60,000.00		60,000.00
Simboiyon Primary School		60,000.00		60,000.00		60,000.00
Sitian Primary School		60,000.00		60,000.00		60,000.00
Tegunot Primary School		60,000.00		60,000.00		60,000.00
Terbwo Primary school		60,000.00		60,000.00		60,000.00
Tendeno Primary School		60,000.00		60,000.00		60,000.00
Tirichita Primary School		60,000.00		60,000.00		60,000.00
Tugunon Primary School		60,000.00		60,000.00		60,000.00
Kipreguwe Pry School		500,000.00		500,000.00		500,000.00
	7.4	50,400,000	32,730,000.00	2,000,000.00	85,130,000.00	31,300,000.00
8.0 Secondary Schools Projects (List all the Projects)						
Baraka Secondary School		2,500,000.00			2,500,000.00	2,500,000.00
Barotion Secondary School		1,500,000.00			1,500,000.00	1,500,000.00
Chebewor Secondary School		1,500,000.00			1,500,000.00	1,500,000.00
Chepseon Day Secondary School		500,000.00			500,000.00	-
Chesinende Girls Secondary School		7,000,000.00			7,000,000.00	7,000,000.00
Dr Koech Secondary		500,000.00			500,000.00	500,000.00

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

School							
Jagoror Secondary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Kamarus Sec School	500,000.00			500,000.00		-	500,000.00
Kapeger Secondary School	1,000,000.00			1,000,000.00			1,000,000.00
Kapich Secondary School	500,000.00			500,000.00		-	500,000.00
Kedowa Girls Secondary School	500,000.00			500,000.00			500,000.00
Kiletien Secondary School	1,500,000.00			1,500,000.00			1,500,000.00
Kimaut Secondary School	2,500,000.00			2,500,000.00			2,500,000.00
Kipyemti Secondary School	500,000.00			500,000.00			500,000.00
Kisabo Sec School	1,000,000.00			1,000,000.00		1,000,000.00	-
Leberer Secondary School	500,000.00			500,000.00			500,000.00
Londiani Township Sec School	1,000,000.00			1,000,000.00			1,000,000.00
Londiani Township Sec School	500,000.00			500,000.00			500,000.00
Masaita Secondary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Moi Sorget Secondary School	1,500,000.00			1,500,000.00			1,500,000.00
Mugumuini Secondary School	1,000,000.00			1,000,000.00		1,000,000.00	-
Simboiyon Secondary School	2,500,000.00			2,500,000.00			2,500,000.00

KIPK **ON EAST Constituency**
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Testai Day Secondary School	1,500,000.00				1,500,000.00	1,500,000.00		-
Tilolwet Secondary School	500,000.00				500,000.00	500,000.00		-
Tumaini Secondary School	1,000,000.00				1,000,000.00	1,000,000.00		-
Barotion Secondary School				500,000.00	500,000.00	500,000.00		-
Chebewor Secondary School				1,600,000.00	1,600,000.00	1,600,000.00		-
Chepehollet Secondary School			500,000.00		500,000.00	500,000.00		-
Dr Koech Secondary School			500,000.00		500,000.00	500,000.00		-
Finch Secondary School			800,000.00		800,000.00	800,000.00		-
Karnarus Sec School				500,000.00	500,000.00	500,000.00		-
Kapeheplanga Secondary School				500,000.00	500,000.00	500,000.00		-
Kapkonдор Secondary School				800,000.00	800,000.00	800,000.00		-
Kapseger Secondary School				1,500,000.00	1,500,000.00	1,500,000.00		-
Kapsenda Secondary School				500,000.00	500,000.00	500,000.00		-
Kapitch Secondary School				500,000.00	500,000.00	500,000.00		-
Kedowa Day Mixed Sec School				1,500,000.00	1,500,000.00	1,500,000.00		-
Kedowa Girls Secondary School				6,800,000.00	6,800,000.00	6,800,000.00		-
Kiletien Secondary School				500,000.00	500,000.00	500,000.00		-

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Kimugul Secondary School			1,500,000.00	1,500,000.00	1,500,000.00			-
Kiprengwe Secondary School			1,500,000.00	1,500,000.00	1,500,000.00			-
Kipsirichet Secondary School			6,800,000.00	6,800,000.00	6,800,000.00			-
Kipyemut Secondary School			1,400,000.00	1,400,000.00	900,000.00		500,000.00	-
Leberer Secondary School			500,000.00	500,000.00	500,000.00			-
Londiani Girls Secondary School			1,000,000.00	1,000,000.00	1,000,000.00			-
Londiani Township Sec School			6,800,000.00	6,800,000.00	6,800,000.00			-
Masaita Secondary School			500,000.00	500,000.00	500,000.00			-
Moi Sorget Secondary School			500,000.00	500,000.00	500,000.00			-
Mugumuni Secondary School			500,000.00	500,000.00	500,000.00			-
Ringa Secondary School			500,000.00	500,000.00	500,000.00			-
Sacred Hill Girls Secondary			2,000,000.00	2,000,000.00	500,000.00		1,500,000.00	-
Setek Hill Secondary School			500,000.00	500,000.00	500,000.00			-
Sinboyon Secondary School			500,000.00	500,000.00	500,000.00			-
Tegunot Secondary school			1,000,000.00	1,000,000.00	1,000,000.00			-
Testai Day Secondary School			500,000.00	500,000.00	500,000.00			-
Tilolwet Secondary					1,000,000.00			-

KIPKEL EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

School		1,000,000.00		1,000,000.00			
Tugunon Secondary School			7,300,000.00	7,300,000.00		7,300,000.00	-
Tumaini Secondary School		500,000.00		500,000.00		500,000.00	-
Sitian Secondary School		200,000.00		200,000.00		200,000.00	-
Simboiyon Secondary School		300,000.00		300,000.00		300,000.00	-
	33,500,000.00	10,300,000.00	42,000,000.00	85,800,000.00	57,800,000.00	28,000,000.00	
9.0 Tertiary institutions Projects (List all the Projects)							
Kimasian Technical Training Institute	2,000,000.00			2,000,000.00		-	2,000,000.00
	9.2	-		-			
	9.3	-		-			
	9.4	2,000,000		2,000,000.00		-	2,000,000.00
10.0 Security Projects							
Masaita Assistant Chiefs office	400,000.00			400,000.00			400,000.00
Masaita Chiefs office	400,000.00			400,000.00			400,000.00
Sorget Chiefs office	400,000.00			400,000.00			400,000.00
Subukia Chiefs Office	200,000.00			200,000.00		200,000.00	-
Tendeno Assistant County Commissioner's Office	300,000.00			300,000.00		300,000.00	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Kipyemut Assistant Chiefs office				400,000	400,000.00			400,000.00
Kedowa Police station				400,000	400,000.00			400,000.00
Cheboswa Chiefs office				150,000	150,000.00			150,000.00
10.3	1,700,000			950,000.00	2,650,000.00		500,000.00	2,150,000.00
11.0 Acquisition of assets								
11.1 Motor Vehicles (including motorbikes)								
11.2 Construction of CDF office			4,677,027.00		4,677,027.00		-	4,677,027.00
11.3 Purchase of furniture and equipment			-		-			-
11.4 Purchase of computers			-		-			-
11.5 Purchase of land			-		-			-
12.0 Others			4,677,027.00		4,677,027.00		-	4,677,027.00
12.1 Strategic Plan								
12.2 Innovation Hub								
12.2								
Funds pending approval**								
Total	137,088,879	56,230,494.00	69,367,724.00	262,687,097.31	160,248,632.19	102,438,465.12		

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

KIPION EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)							
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 %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	3,921,032	3,467,340	-	7,388,372	2,001,969	5,386,403	27%
Use of goods and services	6,404,451	543,844	-	6,948,295	6,435,930	512,365	93%
Transfers to Other Government Units	85,900,000	43,030,000	44,000,000	172,930,000	89,100,000	83,830,000	52%
Other grants and transfers	40,863,397	4,512,283	25,367,724	70,743,404	62,710,733	8,032,671	89%
Acquisition of Assets	-	4,677,027	-	4,677,027	-	4,677,027	0%
Other payments	-	-	-	-	-	-	#DIV/0!
UNALLOCATED FUND	-	-	-	-	-	-	#DIV/0!
TOTAL	137,088,879	56,230,494	69,367,724	262,687,097	160,248,632	102,438,465	61%

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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

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 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

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30TH June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE'S NO B047119		500,000.00
Normal Allocation	AIE'S NO. B047475		4,000,000.00
	AIE'S B047810		30,000,000.00
	AIE'S NO B049322		15,000,000.00
	AIE'S NO. B104346		19,000,000.00
	AIE NO. B124563	9,000,000.00	
	AIE NO. B126454	10,000,000.00	
	AIE NO.B124823	69,367,724.14	
	AIE NO.B119901	13,000,000.00	
	AIE NO. B128142	6,900,000.00	
	AIE NO. B128454	6,000,000.00	
	AIE NO. B132198	6,000,000.00	
	AIE NO. B138866	13,000,000.00	
	AIE NO. B126160	6,100,000.00	
	AIE NO. B124999	10,000,000.00	
	AIE NO. B124956	12,000,000.00	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		161,367,724	68,500,000

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
	-	-
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total		

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,576,784	1,528,180
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	425,185	161,070
TOTAL	2,001,969	1,689,250

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Committee Expenses	0	0
Utilities, supplies and services	9,450	9,450
Electricity	25,000	48,936
Water & sewerage charges	10,000	-
Office rent		-
Communication, supplies and services	0	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	313,350	143,795
Rentals of produced assets		-
Training expenses	0	0
Hospitality supplies and services	0	0
Other committee expenses	2,338,551	3,458,600
Committee allowance	2,393,800	3,791,910
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	0	0
Fuel , oil & lubricants	298,000	400,000
Other operating expenses	400,000	248,010
Bank service commission and charges	19,978	16,433
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	627,801	572,405
Routine maintenance- other assets		0
TOTAL	6,435,930	8,689,539

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	31,300,000	1,500,000
Transfers to Secondary Schools	57,800,000	1,600,000
Transfers to Tertiary Institutions	-	
TOTAL	89,100,000	3,100,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	27,214,730	3,278,267
Bursary -Tertiary (see attached list)	21,908,258	5,020,148
Bursary- Special Schools	810,045	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	500,000	
Sports Projects (see attached list)	58,000	200,000
Environment Projects (see attached list)	2,579,700	-
Emergency Projects (see attached list)	9,640,000	7,680,000
TOTAL	62,710,733	16,178,415

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
<i>Kenya Commercial Bank, Londiani Branch . Kipkelion East NG-CDF</i>	<i>A/C no.1147413487</i>	57,349,586	56,230,494
		-	-
		-	-
TOTAL		57,349,586	56,230,494
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-
			<i>[Provide cash count certificates for each]</i>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-
		-	-	-
TOTAL		-	-	-

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Bank accounts	56,230,494	17,387,698
Cash in hand		
Imprest		
TOTAL	56,230,494	17,387,698

[Provide short appropriate explanations as necessary]

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14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
TOTAL			

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account receivables D= A+B-C		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		

17.3: UNUTILIZED FUND (See Annex 3)

	2020/21	2019-20
	Kshs	Kshs
Compensation of Employees	5,386,403	2,431,781.65
Use of goods and services	512,365	158,402.03
Transfers to Other Government Units	85,055,000	88,255,000.00
Other grants and transfers	6,807,670	30,076,007.38
Acquisition of Assets (NGCDF office)	4,677,027	4,677,027.20
Other Payments	-	0.00
TOTAL	102,438,465	125,598,218.26

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account Balances (see attached list)	25,347,432.25	425,027.34
	25,347,432.25	425,027.34

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020/21	2019/20	
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employee salaries	5,386,402.73	2,431,781.73	ongoing
1.2 Committee allowance	committee siting allowance	5,386,402.73	158,402.03	ongoing
			2,590,183.76	
2.0 Monitoring and evaluation				
2.1 Capacity building	training of NGCDFC	512,364.84		ongoing
2.3 Use of goods and services	Goods and services	-	180,000	ongoing
		512,364.84	180,000	
3.0 Emergency				
	to cater for unforeseen circumstances	-114,371.10	223,422.16	ongoing
4.0 Bursary and Social Security				
4.1 Primary Schools	Bursary for the needy		12,721,733.00	ongoing
4.2 Secondary Schools	Bursary for the needy		4,979,852.00	ongoing
4.3 Tertiary Institutions	Bursary for the needy		2,000,000.00	ongoing
4.4 Bursary Special School	Bursary for the needy		2,500,000.00	ongoing
4.5 Social Security		-115,292.83	22,201,585.00	
5.0 Sports				
5.1	sports tournament	2,750,256.89	3,021,000.00	ongoing
5.3		2,750,256.89	3,021,000.00	

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6.0 Environment						
Chepseon Environment Project	Tree planting at various institutions	841,075.00	800,000.00	800,000.00	ongoing	
Kedowa/Kimugul Environment Project	Tree planting at various institutions	841,075.00	800,000.00	800,000.00	ongoing	
Londiani Environment Project	Tree planting at various institutions	841,075.00	800,000.00	800,000.00	ongoing	
Sorget/Tendeno Environment Project	Tree planting at various institutions	838,852.59	800,000.00	800,000.00	ongoing	
		3,362,077.59	3,200,000.00			
7.0 Primary Schools Projects						
(List all the Projects)					ongoing	
Benditai Primary School	drilling of borehole	2,500,000.00			ongoing	
Chebewor Primary School	Renovation of 8 classrooms	800,000.00			ongoing	
Cheboror Primary School	Renovation of 8 classrooms	800,000.00			ongoing	
Chepcholiet Primary School	Construction of administration block comprising of 3-roomed offices and 1 staff room upto lintel level	400,000.00				
Chepseon Primary School	drilling of borehole	1,500,000.00			ongoing	
Chepseon Primary School	Purchase of one acre land	1,400,000.00			ongoing	
Chesinende Primary School	drilling of borehole	2,500,000.00			ongoing	
Irerma Primary School	construction of a classroom	500,000.00			ongoing	

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Kamarus Annex Primary School	construction of a classroom	500,000.00		ongoing
Kamarus Primary School	construction of a classroom	500,000.00		ongoing
Kamaua Primary School	admin block	700,000.00		ongoing
Kapondor Primary School	admin block	700,000.00		ongoing
Kaplamboi Primary School	construction of a classroom	500,000.00		ongoing
Kapseger Primary School	construction of a classroom	500,000.00		ongoing
Kapsimotwo Primary School	construction of a classroom	500,000.00		ongoing
Kaptembwo Primary School	admin block	1,000,000.00		ongoing
Kaptembwo Primary School	admin block	200,000.00		ongoing
Kedowa River Farm Primary School	admin block	1,000,000.00		ongoing
Kichawir Primary School	admin block	1,000,000.00		ongoing
Kiletien Primary School	admin block	1,000,000.00		ongoing
Kiletien Primary School	admin block	1,000,000.00		ongoing
Kimasian Primary School	classroom construction	500,000.00		ongoing
Kimugul Primary School	drilling of borehole	2,500,000.00		ongoing
Kiprengwe Primary School	Desk purchase	150,000.00		ongoing
Kiptenden Primary School	construction of a classroom	500,000.00		ongoing
Kipyopyop Primary School	drilling of borehole	2,500,000.00		ongoing

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Kisabo Primary School			1,000,000.00		ongoing
Kondamet Primary School	admin block		1,000,000.00		ongoing
Londiani Boys Primary School	admin block		1,000,000.00		ongoing
londiani Central Primary School	classroom construction		500,000.00		ongoing
Mugumuini Primary School	drilling of borehole		2,500,000.00		ongoing
Murasoi Primary School	purchase of land		600,000.00		ongoing
Nderiot Primary School	construction of a classroom		500,000.00		ongoing
Sabunit Primary School	construction of a classroom		500,000.00		ongoing
Siwot Primary School	construction of a classroom		500,000.00		ongoing
Siwot Primary School	renovation of 4 classrooms		400,000.00		ongoing
Tirichta Primary School	classroom construction		500,000.00		ongoing
Tumaini Primary School	two classrooms		1,000,000.00		ongoing
Benditai Primary School	Desk purchase		150,000.00		ongoing
Chepcholiet Primary School	admin block		600,000.00		ongoing
Chepseon Primary School	Desk purchase		75,000.00		ongoing
Chereres Primary School			450,000.00		ongoing
Chumba Primary School	Desk purchase		75,000.00		ongoing
Gwitu Primary School	Desk purchase		75,000.00		ongoing
Jagoror Primary School			1,000,000.00		ongoing
Kabbisoi Primary School	Desk purchase		75,000.00		ongoing
Kamarus Annex Primary School	Desk purchase		75,000.00		ongoing

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Kamarus Primary School	Desk purchase	150,000.00		ongoing
Kamwingi Primary School	Desk purchase	75,000.00		ongoing
Kapchomisian Primary school	classroom and desks	575,000.00		ongoing
Kapkondor Priamry School	Desk purchase	150,000.00		ongoing
Kaplamboi Primary School	classroom	500,000.00		ongoing
Kapmachungwa Primary School	renovation of 3 classrooms	300,000.00		ongoing
Kapsimotwo Primary School	Desk purchase	75,000.00		ongoing
Kedowa River Farm Primary School	Desk purchase	150,000.00		ongoing
Kichawir Primary School	Desk purchase	75,000.00		ongoing
Kimasian Primary School	Desk purchase	75,000.00		ongoing
Kimaut Primary School	admin block	700,000.00		ongoing
Kimoson Primary school	classroom	500,000.00		ongoing
Kimugul Primary School	Desk purchase	150,000.00		ongoing
Kipkooyo Primary School	purchase of land	600,000.00		ongoing
Kiptenden Primary School	Desk purchase	150,000.00		ongoing
Kondamet Primary School	Desk purchase	150,000.00		ongoing
Masomborik Primary School	Desk purchase	75,000.00		ongoing
Koibarak Primary School	classroom	500,000.00		ongoing

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Londiani Boys Primary School	Desk purchase	150,000.00		ongoing
Londiani Central Primary School	Desk purchase	75,000.00		ongoing
Momoniati Primary School	Desk purchase	150,000.00		ongoing
Mugumuni Primary School	Desk purchase	150,000.00		ongoing
Murasoi Primary School	renovation of 3 classrooms	300,000.00		ongoing
Ndarugu Primary School	admin block	1,000,000.00		ongoing
Ngatumek Primary School	classroom & desks	575,000.00		ongoing
Sabunit Primary School	Desk purchase	75,000.00		ongoing
Sitian Primary School	Desk purchase	150,000.00		ongoing
Sogobet Primary School	renovation of 3 classrooms	300,000.00		ongoing
Tembo Primary school	Desk purchase	75,000.00		ongoing
Tendeno Primary School	renovation of 3 classrooms	300,000.00		ongoing
Testai Primary School	Desk purchase	750,000.00		ongoing
Tilolwet Primary School	Desk purchase	150,000.00		ongoing
Tugunon Primary School	classroom and desks	575,000.00		ongoing
Cheboror Primary School	Desk purchase	60,000.00		ongoing
Chepseon Primary School	Desk purchase	60,000.00		ongoing
Chepseon Complex Primary Sch	Desk purchase	60,000.00		ongoing
Chumba Primary School	Desk purchase	60,000.00		ongoing
Gwitu Primary School	Desk purchase	60,000.00		ongoing
Irerma Primary School	Desk purchase	60,000.00		ongoing

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Kabbisoi Primary School	Desk purchase	60,000.00		ongoing
Kamarus Annex Primary School	Desk purchase	60,000.00		ongoing
Kamarus Primary School	Desk purchase	120,000.00		ongoing
Kamaua Primary School	Desk purchase	60,000.00		ongoing
Kapeheplanga Primary School	Desk purchase	60,000.00		ongoing
Kapkwen Primary school	Desk purchase	60,000.00		ongoing
Kapmachungwa Primary School	Desk purchase	60,000.00		ongoing
Kapsimotwo Primary School	Desk purchase	60,000.00		ongoing
Kaptaragon Primary School	Desk purchase	60,000.00		ongoing
Katet Primary School	Desk purchase	120,000.00		ongoing
Kedowa River Farm Primary School	Desk purchase	120,000.00		ongoing
Kedowa School for the Deaf Primary School	Desk purchase	120,000.00		ongoing
Kimoson Primary school	Desk purchase	60,000.00		ongoing
Kimugul Primary School	Desk purchase	60,000.00		ongoing
Kiptenden Primary School	Desk purchase	120,000.00		ongoing
Koibarak Primary School	Desk purchase	60,000.00		ongoing
Malaget Primary School	Desk purchase	60,000.00		ongoing
Muraso Primary School	Desk purchase	60,000.00		ongoing
Ngatumek Primary School	Desk purchase	60,000.00		ongoing

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Sitian Primary School	Desk purchase	60,000.00			ongoing
Tembwo Primary school	Desk purchase	60,000.00			ongoing
Tendeno Primary School	Desk purchase	60,000.00			ongoing
Tumani Primary School	Desk purchase	60,000.00			ongoing
United Soy Primary School	Desk purchase	60,000.00			ongoing
Benditai Primary School	Desk purchase	60,000.00			ongoing
Cheboror Primary School	Desk purchase	60,000.00			ongoing
Chepcholiet Primary School	Desk purchase	60,000.00			ongoing
Chepseon Complex Primary Sch	Desk purchase	60,000.00			ongoing
Chepseon Primary School	Desk purchase	60,000.00			ongoing
Chepsir Primary School	Desk purchase	60,000.00			ongoing
Chesinende Primary School	Desk purchase	60,000.00			ongoing
Chumba Primary School	Desk purchase	60,000.00			ongoing
Dr.Koech Primary School	Desk purchase	60,000.00			ongoing
Gwitu Primary School	Desk purchase	60,000.00			ongoing
Ierema Primary School	Desk purchase	60,000.00			ongoing
Kabarak United Primary School	Desk purchase	60,000.00			ongoing
Kabbisoi Primary School	Desk purchase	60,000.00			ongoing
Kamarus Annex Primary School	Desk purchase	60,000.00			ongoing
Kamarus Primary School	Desk purchase	60,000.00			ongoing
Kamauna Primary School	Desk purchase	60,000.00			ongoing
Kapkwen Primary school	Desk purchase	60,000.00			ongoing

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Kapseger Primary School	Desk purchase	60,000.00		ongoing
Kapsimotwo Primary School	Desk purchase	400,000.00		ongoing
Kaptembwo Primary School	Desk purchase	60,000.00		ongoing
Katet Primary School	Desk purchase	60,000.00		ongoing
Kedowa River Farm Primary School	Desk purchase	60,000.00		ongoing
Kedowa School for the Deaf Primary School	Desk purchase	60,000.00		ongoing
Kichawir Primary School	Desk purchase	60,000.00		ongoing
Kimoson Primary school	Desk purchase	60,000.00		ongoing
Kiptenden Primary School	Desk purchase	60,000.00		ongoing
Kiprengwe Primary School	Desk purchase	60,000.00		ongoing
Kipyemit Primary School	Desk purchase	60,000.00		ongoing
Koibarak Primary School	Desk purchase	60,000.00		ongoing
Kondamet Primary School	Desk purchase	60,000.00		ongoing
Kosyin Primary School	Desk purchase	60,000.00		ongoing
Lolongbei Primary School	Desk purchase	60,000.00		ongoing
Londiani Farmers Primary School	Desk purchase	60,000.00		ongoing
Malaget Primary School	Desk purchase	60,000.00		ongoing
Masomborik Primary School	Desk purchase	60,000.00		ongoing
Momoniat Primary School	Desk purchase	60,000.00		ongoing

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Mugumoini Primary School	Desk purchase	60,000.00		ongoing
Murasoi Primary School	Desk purchase	60,000.00		ongoing
Ngatumek Primary School	Desk purchase	60,000.00		ongoing
Sabunitt Primary School	Desk purchase	60,000.00		ongoing
Saranek Primary School	Desk purchase	60,000.00		ongoing
Sigowet Primary School	Desk purchase	60,000.00		ongoing
Simboiyon Primary School	Desk purchase	60,000.00		ongoing
Sitian Primary School	Desk purchase	60,000.00		ongoing
Tegunot Primary School	Desk purchase	60,000.00		ongoing
Tembowo Primary school	Desk purchase	60,000.00		ongoing
Tendeno Primary School	Desk purchase	60,000.00		ongoing
Tirichita Primary School	Desk purchase	60,000.00		ongoing
Tugunon Primary School	Desk purchase	60,000.00		ongoing
Kipregnwe Pry School	classroom construction	500,000.00		ongoing
Benditai Primary School	Renovation of 6 classrooms: plastering, flooring and painting Kshs300,000 and Purchase of 60 desks Kshs 150,000 to completion		450,000.00	ongoing
Borbori Primary School	Construction of one classroom to completion		500,000.00	ongoing

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Chebwor Primary School	Renovation of 3 classrooms: plastering, flooring : Ksh 200,000 and Purchase of 60 desks Ksh 150,000.00 to completion		350,000.00	ongoing
Chepcholilet Primary School	Renovation of 9 classrooms: plastering and flooring		600,000.00	ongoing
Chepkongony primary School	Construction of one classroom to completion		500,000.00	ongoing
Chepseon Primary School	Renovation of 4 classrooms: plastering, flooring and painting Ksh 400,000.00 and Purchase of 30 desks ksh 75,000 to completion.		475,000.00	ongoing
Chereres Primary School	Renovation of 6 classrooms: plastering and flooring Ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion.		450,000.00	ongoing
Cheyemen Primary School	Renovation of 8 classrooms: Painting of roof to completion		300,000.00	ongoing
Chumba Primary School	Construction of one classroom to completion at Ksh 500,000 and Purchase of 30 desks at 75,000 to completion		575,000.00	ongoing

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Gwitu Primary School	Construction of one classroom to completion at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing
Irerema Primary School	Construction of one classroom to completion		500,000.00	ongoing
Jagoror Primary School	Construction of 7 offices Administration Block to completion		1,000,000.00	ongoing
Kabisoi Primary School	Construction of one classroom at Ksh Ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion		575,000.00	ongoing
Kamarus Annex Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		75,000.00	ongoing
Kamarus Primary School	Purchase of 60 desks at Ksh 150,000 to completion		150,000.00	ongoing
Kamaua Primary School	Construction of one classroom to completion		500,000.00	ongoing
Kamwingi Primary School	Renovation of 6 classrooms: plastering and flooring at Ksh 400,000 .. and purchase of 30 desks at Ksh 75,000 to completion		475,000.00	ongoing

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Kapchomisan Primary school	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing
Kapcondor Priamry School	Renovation of 8 classroom: plastering and flooring at Ksh 300,000 and 60 desks at Ksh 150,000 to completion		450,000.00	ongoing
Kapkwen Primary school	Construction of one classroom to completion		500,000.00	ongoing
Kaplamboi Primary School	Construction of one classroom to completion		500,000.00	ongoing
Kapmachungwa Primary School	Purchase of 120 desks to completion		300,000.00	ongoing
Kapseger Primary School	Renovation of 6 classrooms to completion: plastering and flooring		400,000.00	ongoing
Kapsenda Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion		575,000.00	ongoing
Kapsimotwo Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing

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Kaptich Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 400,000 and Completion of one classroom: flooring, windows, doors and plastering at Ksh 100,000		500,000.00	ongoing
Katet Primary School	Purchase of 60 desks at Ksh 150,000 to completion		150,000.00	ongoing
Kedowa River Farm Primary School	Purchase of 60 desks at Ksh 150,000 to completion		150,000.00	ongoing
Kichawir Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing
Kimasian Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing
Kimaut Primary School	Renovation of 10 classrooms: plastering, flooring and painting to completion		700,000.00	ongoing
Kimoson Primary school	Construction of one classroom to completion		500,000.00	ongoing

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Kimugul Primary School	Renovation of 8 classrooms: plastering and flooring at 300,000 and purchase of 60 desks at ksh 150,000 to completion		450,000.00	ongoing
Kipkoiyo Primary School	Purchase of one acre land		600,000.00	ongoing
Kiptenden Primary School	Purchase of 60 desks at Ksh 150,000 to completion		150,000.00	ongoing
Kipyopyop Primary School	Construction of one classroom to completion		500,000.00	ongoing
Kwenet Primary School	Construction of one classroom to completion		500,000.00	ongoing
Kondamet Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 300,000 and 60 desks at ksh 150,000 to completion		450,000.00	ongoing
Masomborik Primary School	Renovation of 6 classrooms: plastering and flooring at Ksh 400,000 and Purchase of 30 desks Ksh 75,000 to completion		475,000.00	ongoing
Koibarak Primary School	Construction of one classroom to completion		500,000.00	ongoing

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Londiani Boys Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 650,000 and 60 desks at ksh 150,000 to completion		800,000.00	ongoing
Londiani Central Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at 75,000 to completion		575,000.00	ongoing
Londiani Girls Boarding Primary School	Construction of two classrooms to completion		1,000,000.00	ongoing
Momoniat Primary School	Renovation of 4 classrooms: plastering and flooring ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion		450,000.00	ongoing
Mugumuini Primary School	Renovation of 4 classrooms: plastering and flooring ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion		450,000.00	ongoing
Murasoi Primary School	Purchase of 120 desks to completion		300,000.00	ongoing
Ndarugu Primary School	Construction of 7 offices Administration Block to completion		1,000,000.00	ongoing

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Ngatunek Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion		575,000.00	ongoing
Sabunit Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion		575,000.00	ongoing
Sitian Primary School	Renovation of 8 classrooms: plastering and flooring at ksh 750,000 and Purchase of 60 desks at ksh 150,000 to completion		900,000.00	ongoing
Sogobet Primary School	Purchase of 120 desks to completion		300,000.00	ongoing
Tembwet Primary School	Construction of one classroom to completion		500,000.00	ongoing
Tembwo Primary school	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion		75,000.00	ongoing
Tendeno Primary School	Purchase of 120 desks to completion		300,000.00	ongoing

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Testai Primary School	Renovation of 8 classrooms: plastering and flooring at ksh 600,000 and Purchase of 60 desks at ksh 150,000 to completion		750,000.00	ongoing
Tilito Primary School	Construction of one classroom to completion		500,000.00	ongoing
Tilolwet Primary School	Renovation of 8 classrooms: plastering and flooring Ksh 600,000 and purchase of 60 desks ksh 150,000 to completion		750,000.00	ongoing
Tirichita Primary School	Construction of one classroom to completion		500,000.00	ongoing
Tugunon Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion		575,000.00	ongoing
Tumaini Primary School	Construction of one classroom to completion		500,000.00	ongoing
			30,075,000.00	
Cheboror Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepseon Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepseon Complex Primary Sch	Purchase of 30 desks		60,000.00	Procurement process ongoing

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Chumba Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Irerema Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kabbisoi Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kamarus Annex Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kamarus Primary School	Purchase of 60 desks		120,000.00	Procurement process ongoing
Kamaua Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapcheplanga Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapkwen Primary school	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapmachungwa Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapsimotwo Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapataragon Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Katet Primary School	Purchase of 60 desks		120,000.00	Procurement process ongoing
Kedowa River Farm Primary School	Purchase of 60 desks		120,000.00	Procurement process ongoing

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Kedowa School for the Deaf Primary School	Purchase of 60 desks			120,000.00	Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks			60,000.00	Procurement process ongoing
Kimugul Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks			120,000.00	Procurement process ongoing
Koibarak Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Malaget Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Murasoi Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Ngatumek Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Sitian Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Tembwo Primary school	Purchase of 30 desks			60,000.00	Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Tilolwet Primary School	Purchase of 120 desks			240,000.00	Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Tumaini Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing

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United Soy Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Benditai Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Cheboror Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepcholiet Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepseon Complex Primary Sch	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepseon Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chepsir Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chesinende Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Chumba Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Dr.Koech Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Irerma Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kabararak United Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kabbisoi Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing

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Kamarus Annex Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kamarus Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kanaua Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapkwen Primary school	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapseger Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kapsimotwo Primary School	Purchase of half an acre of land		400,000.00	Procurement process ongoing
Kaptembwo Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Katet Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kedowa River Farn Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kedowa School for the Deaf Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kichawir Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kiprengwe Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing

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Kipyemiti Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Koibarak Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Kondanet Primary Schol	Purchase of 30 desks			60,000.00	Procurement process ongoing
Kosyin Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Lolongbei Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Londiani Farmers Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Malaget Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Masonborik Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Momoniat Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Mugumoini Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Muraso Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Ngatunek Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Sabunit Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing
Saramek Primary School	Purchase of 30 desks			60,000.00	Procurement process ongoing

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Sigowet Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Simboiyon Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Sitian Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Tegunot Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Tembwo Primary school	Purchase of 30 desks		60,000.00	Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Tirichita Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks		60,000.00	Procurement process ongoing
Kipreguwe Pny School	Renovation of 5 classrooms		500,000.00	Procurement process ongoing
			6,180,000.00	
			53,830,000.00	
		7.4		
8.0 Secondary Schools Projects (List all the Projects)				
Baraka Secondary School	drilling of borehole		2,500,000.00	ongoing
Barotion Secondary School	drilling of borehole		1,500,000.00	ongoing

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Chebwor Secondary School	drilling of borehole	1,500,000.00		ongoing
Chesinende Girls Secondary School	bus	7,000,000.00		ongoing
Dr Koech Secondary School	classroom construction	500,000.00		ongoing
Kanarus Sec School	classroom construction	500,000.00		ongoing
Kapseger Secondary School		1,000,000.00		ongoing
Kaplich Secondary School	classroom construction	500,000.00		ongoing
Kedowa Girls Secondary School	classroom construction	500,000.00		ongoing
Kiletien Secondary School	drilling of borehole	1,500,000.00		ongoing
Kimaut Secondary School	drilling of borehole	2,500,000.00		ongoing
Kipyemitt Secondary School	classroom construction	500,000.00		ongoing
Leberer Secondary School	classroom construction	500,000.00		ongoing
Londiani Township Sec School	admin block	1,000,000.00		ongoing
Londiani Township Sec School	classroom construction	500,000.00		ongoing
Moi Sorget Secondary School	drilling of borehole	1,500,000.00		ongoing
Simboiyon Secondary School	drilling of borehole	2,500,000.00		ongoing

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Kipyemut Secondary School	classroom construction	500,000.00			ongoing
Sacred Hill Girls Secondary	drilling of borehole	1,500,000.00			ongoing
Barotion Secondary School	Construction of one classroom to completion		500,000.00		ongoing
Chebewor Secondary School	Purchase of one acre land ksh 600,000 and Drilling of borehole ksh 1,000,000		1,600,000.00		Ongoing
Chepchollet Secondary School	Construction of one classroom to completion		500,000.00		Ongoing
Chepseon Day Secondary School	Construction of one classroom to completion		-		Ongoing
Dr Koech Secondary School	Construction of one classroom to completion		500,000.00		Ongoing
Finch Secondary School	Completion of 400 students-Dinning hall to completion		800,000.00		Ongoing
Karnarus Sec School	Construction of one Classroom to completion		500,000.00		Ongoing
Kapcheplanga Secondary School	Construction of one Classroom to completion		500,000.00		Ongoing
Kapkondor Secondary School	Completion of dinning Hall: roofing, plastering, windows and doors.		800,000.00		Ongoing
Kapseger Secondary School	Construction of 50 students- Laboratory to completion		1,500,000.00		Ongoing

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Kapsenda Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Kaplich Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Kedowa Day Mixed Sec School	Construction of 7 office Administration Block to completion		1,500,000.00	Ongoing
Kedowa Girls Secondary School	Purchase of 51-seater School Bus		6,800,000.00	Ongoing
Kiletien Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Kimugul Secondary School	Construction of 7 office Administration Block to completion		1,500,000.00	Ongoing
Kiprengwe Secondary School	Construction of 7 office Administration Block to completion		1,500,000.00	Ongoing
Kipsirichet Secondary School	Purchase of 51-seater School Bus		6,800,000.00	Ongoing
Kipyemut Secondary School	Construction of one classroom at ksh 500,000 and 50-students Laboratory ksh 1,500,000.00 to completion		1,400,000.00	Ongoing
Leberer Secondary School	Construction of one classroom to completion		500,000.00	Ongoing

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Londiani Girls Secondary School	Construction of 2 classrooms to completion		1,000,000.00	Ongoing
Londiani Township Sec School	Purchase of 51 - seater School Bus		6,800,000.00	Ongoing
Masaita Secondary School	Renovation of 5 Classrooms - Roof,Plaster of floors and external finishing at ksh 500,000		500,000.00	Ongoing
Moi Sorget Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Mugumuni Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Ringa Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Sacred Hill Girls Secondary	Construction of 100-beds Dormitory to completion		2,000,000.00	Ongoing
Setek Hill Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Simboiyon Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Tegunot Secondary school	Construction of two classrooms to completion		1,000,000.00	Ongoing
Testai Day Secondary School	Construction of one classroom to completion		500,000.00	Ongoing
Tilolwet Secondary School	Construction of two classrooms to completion		1,000,000.00	Ongoing

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Tugunon Secondary School	Purchase of 51-seater School Bus ksh 6,800,000 and Completion of Lab: benches, gas installation and piping ksh 500,000		7,300,000.00	Ongoing
Tumaini Secondary School	Construction of one Classroom to completion		500,000.00	Ongoing
Sitian Secondary School	Completion of two classrooms		200,000.00	Ongoing
Simboiyon Secondary School			300,000.00	Ongoing
			52,300,000.00	Ongoing
			28,000,000.00	
9.0 Tertiary Institutions Projects (List all the Projects)				
Kimasian Technical Training Institute		2,000,000.00		
9.4				
10.0 Security Projects				
Masaita Assistant Chiefs office		400,000.00		
Masaita Chiefs office		400,000.00		
Sorget Chiefs office		400,000.00		
Kipyemrit Assistant Chiefs office		400,000.00		
Kedowa Police station		400,000.00		
Cheboswa Chiefs office		150,000.00		

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Kipyemut Assistant Chiefs office	Construction of 3-room Office to completion		400,000.00	Ongoing
Kedowa Police station	Construction of Police Station Office		400,000.00	Ongoing
Cheboswa Chiefs office	Purchase of office Furniture: one Executive chair, one office table and 10 visitors' chairs		150,000.00	Ongoing
			950,000.00	
10.3		2,150,000.00		
11.0 Acquisition of assets				
11.1 Motor Vehicles (including motorbikes)				
11.2 Construction of CDF office		4,677,027.00	4,677,027.20	ongoing
		4,677,027.00	4,677,027.20	
Total		102,438,465.12	125,598,218.04	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Additions During the year(Ksh)	Disposal During the year(Ksh)	Historical Cost
	(Kshs)			(Kshs)
	2019-20			2020-21
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	3,949,999.00	-	-	3,949,999.00
Office equipment, furniture and fittings	144,825.27	-	-	144,825.27
ICT Equipment, Software and Other ICT Assets	295,750.00	-	-	295,750.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	4,390,574.27	-	-	4,390,574.27

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 20221

S/NO	PMC NAME	ACCOUNT NUMBER	BANK	DATE AC/C OPENED	BALANCE AS 30/6/21
1	TUMAINI PRI	12399970528	KCB	15/10/2018	1,002,850.00
2	KAPSENDA PRI	1166632830	KCB	16/01/2015	1,501,328.60
3	KAMWNGI PRI	1284696707	KCB	04/07/2021	1,000,248.00
4	TENDENO PRI	1122420005	KCB	22/10/2010	1,000,284.97
5	KATET PRI	1154149447	KCB	06/05/2014	1,002,469.75
6	TILITO PRI	1164715356	KCB	25/11/2014	1,006,411.25
8	KIPRENGWE PRI	1210268957	KCB	22/05/2017	903,586.50
10	LONDIANI BOYS PRIMARY	1277797315	KCB	14/09/2020	651,500.00
11	KAPTICH PRI	1112460187	KCB	24/06/2009	980
12	SABUNIT PRI	1151017809	KCB	19/03/2014	285.05
13	TEMBWO PRI SCH	1201300568	KCB	25/10/2016	583
14	NGATUMEK PRI	11555779258	KCB	07/01/2014	502,502.15
17	LONDIANI TOWNSHIP SEC	1172441855	KCB	16/07/2015	6,801,329.00
19	KIPRENGWE SEC SCH	1154161137	KCB	06/05/2014	1,879.00
20	TUGUNON SEC SCH	1103580493	KCB	25/01/2007	464,943.23
21	BARAKA SEC	1154152529	KCB	06/05/2014	2,500,404.00
22	TILOLWET SEC	1286940621	KCB	29/06/2021	1,500,000.00
23	DR KOECH SEC	1178225526	KCB	26/01/2016	891.65
24	MASAITA SEC	1154008037	KCB	31/05/2014	1,501,405.50
26	TUMAINI SEC	1154055353		06/03/2014	1,501,363.10
27	MOI SORGET SEC	1181719747	KCB	20/05/2016	1,500,276.50
28	JAGOROR SEC	1235311279		07/07/2018	1,001,911.00
					25,347,432.25

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KIPKELION EAST/CDF/13	1.0 Inaccuracies in the Financial Statements (State cheques)	All state cheques have been reversed	Francis Njoroge-FAM	Resolved	
KIPKELION EAST/CDF/13	Emergency fund	Copy of the NG-CDF Board circular outlining the budget ceiling attached	Francis Njoroge-FAM	Resolved	Resolved