

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 09 AUG 2023	DAY: WED
TABLED BY: OF	Hon Owen Panya, MP Deputy Leader, majority party
CLERK-AT-THE-TABLE:	Miriam Mudo

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**

Revised Template 30th June 2022



KILGORIS CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***Kilgoris Constituency
National Government Constituencies Development Fund (NGCDF) ‘
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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***Kilgoris Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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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;

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

- 1. **Patriotism** – we uphold the national pride of all Kenyans through our work
- 2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
- 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 KILGORIS 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)

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Eric Muange (FAM)
2.	Sub-County Accountant	Benson Aseka (DA)
3.	Chairman NGCDFC	Shadrack Seiyio
4.	Member NGCDFC	Ruth Naiduya

(d) Fiduciary Oversight Arrangements

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

(e) KILGORIS Constituency NGCDF Headquarters

P.O. Box 361-40700

Kilgoris NG-CDF Building

Off Kisii Kilgoris Road Next to Sub County Headquarters

Kilgoris, KENYA

(f) KILGORIS Constituency NGCDF Contacts

Telephone: (+254) 0726 628 930

E-mail: cdfkilgoris@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) KILGORIS Constituency NGCDF Bankers

Equity Bank Limited
Kilgoris Branch
P.O Box 203
Kilgoris, Kenya.
A/c No.1223261205890

(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

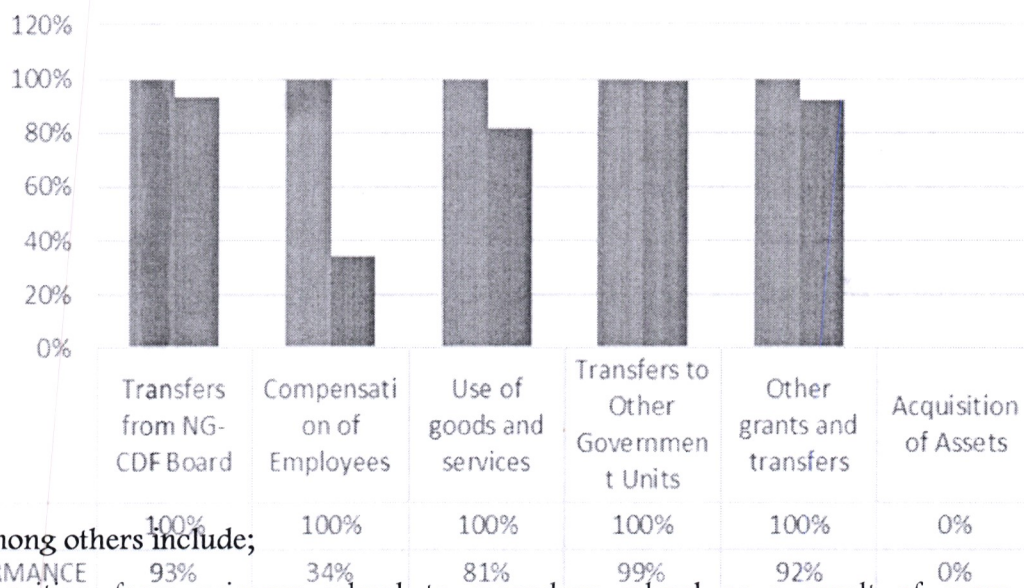
II. NG-CDFC Chairman's Report



I am pleased to present the unaudited financial statements for Kilgoris NG-CDF for the financial year ended 30th June 2022. During the financial year under review, the constituency was allocated a total of Kshs 137,088,879.00 being the normal allocation.

On receipt of the above allocation, Kilgoris NG-CDFC pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to priorities of the public participation meetings held across the constituency. The funds received were disbursed to earmarked projects. Out of these, the committee focused more on full implementation of bursary and completion of projects in primary, secondary and security sectors. In summary the budget performance against actual amounts for current year based on economic classification and programmes is as illustrated in the figure below

FY:2021/22 BUDGET VS ACTUAL PERFORMANCE



Key achievements among others include;

- Increased transition from primary school to secondary school as a result of more infrastructure facilities been put up by the NG-CDF and increased awareness by the local leaders' campaign.
- Increased enrolment in school for all children of school going age as a result of increase in the number of usable physical infrastructure built in primary, secondary, and tertiary institutions.

A fair share of failure was also witnessed in the form of inability to achieve the requisite infrastructure count and size due to limited resources.

Despite the challenges, we strongly believe that with continued engagement of all stakeholders, increased Accountability and transparency in our activities, the organisation's activities will remain sustainable to the foreseeable future.

Emerging issues

Some of the emerging issues the Fund is facing include; over dependence on the Fund due to high poverty index in the constituency which is estimated to be 72%, and secondly is high enrolment in upcoming schools thus creating high demand of infrastructure.

Major challenges faced by the Fund include; delay in disbursement of funds from the board, infrastructural demand is higher than the amount allocated, and the incomplete National Government and devolved projects which have not been given any attention by the county government.

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As a way forward, the Board need to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the Board to create a linkage with the county government with a view of completing the devolved projects.

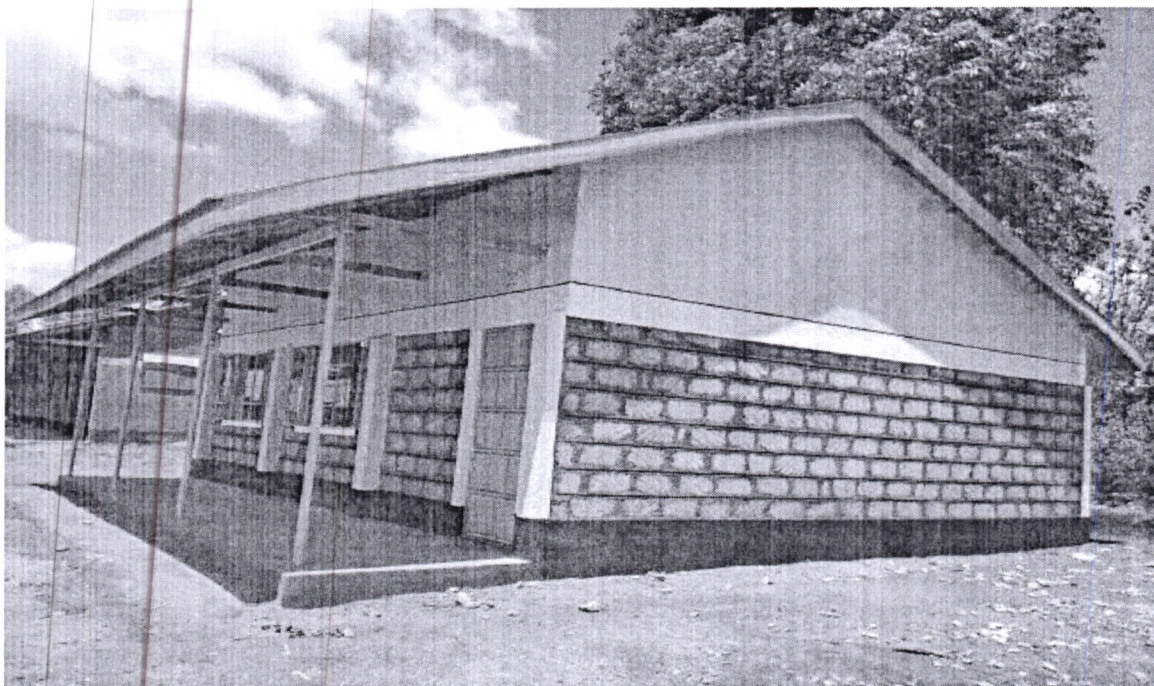
- ❖ All learning institutions, security, water and roads almost entirely depend on NG-CDF 100% on infrastructure development.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures.

d). NG-CDF Implementation challenges in Kilgoris Constituency are;

- ❖ Overdependence of the fund by the public and National government functions on all development related issues.
(Here public participation is employed in identification of priority projects for funding and bursary beneficiaries within the constituency).
 - ❖ Funds disbursement from the board is almost always untimely leading to delays in execution of budgets thus unnecessary adjustments.
(NG-CDF committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives).
1. Many projects are allocated funds on piece meal basis leading to projects receiving insufficient funds and projects been costly in the long run.
(NG-CDF is focusing on allocating enough funds to complete the project within at most 2 years).

Under my leadership, NG-CDFC Kilgoris constituency will endeavour to fulfil its mandate in disbursement and monitoring of projects funds as per the guidelines of the NG-CDF ACT 2015.

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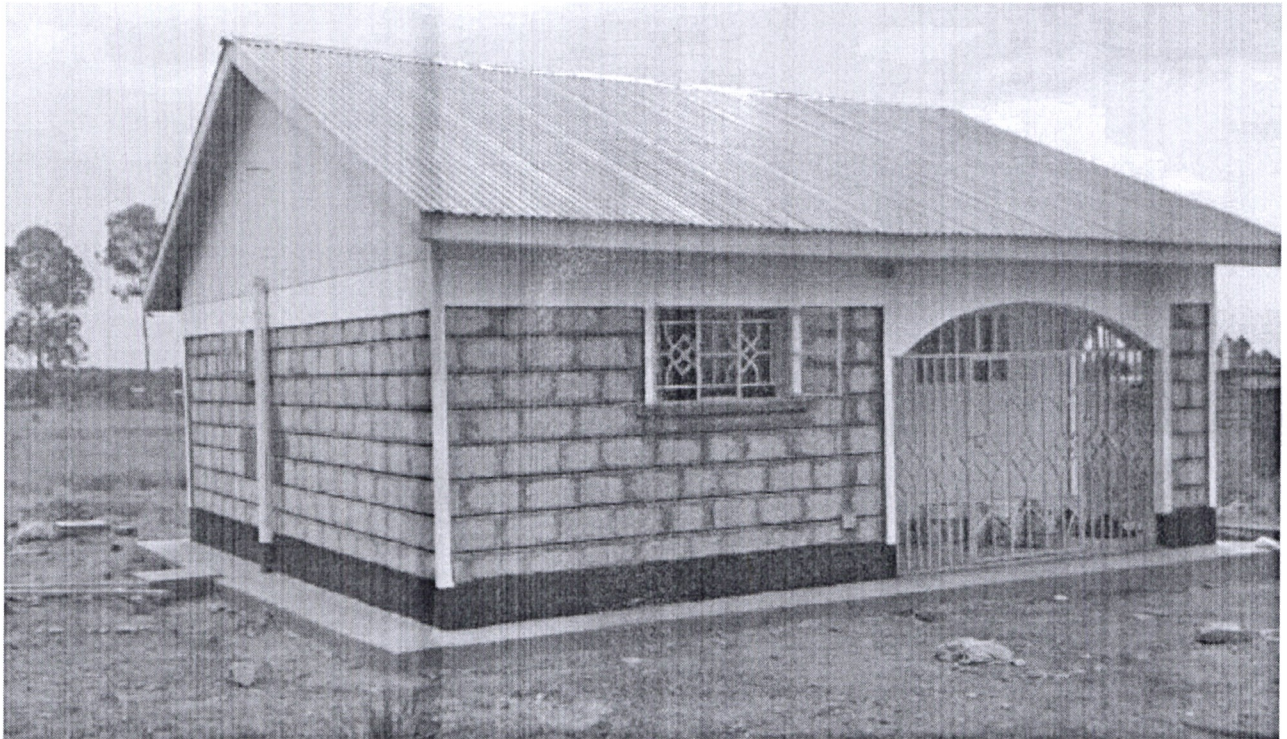


Osero primary school 2021/2022



Olereko Dormitory

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Mashangwa primary school staff house fy 2021/2022

Signature

.....

CHAIRMAN NG-CDF COMMITTEE

Kilgoris Constituency

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III. Statement of Performance Against Pre-Determined Objectives for FY2021/22

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

1: Education

Objective:

- To support provision of quality education, improving infrastructure and access to education.

Initiatives:

- To build, equip, furnish and renovate public Primary and Secondary schools in the constituency.
- To give bursaries to bright, needy and deserving pupils and students in secondary schools, colleges and universities; with priority to people with disability.
- To finance youth-based competency programs.

Two: Security

Objective:

- To support the national government in providing an enabling environment that enhances peace, security, efficiency and effectiveness in public administration.

Initiatives:

- To construct and equip chiefs and assistant chiefs' offices for improved service delivery.
- To improve public administration infrastructure in the constituency.
- To equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

Strategic Goal Four: Sports

Objective:

- To empower and develop youth and special groups to reduce dependence by nurturing talents economic through sports.

Initiatives:

- Nurture sports as a peace building avenue.
- Provide games equipment to identified talented and organised groups.
- Sponsor selected tournaments as an annual event.
- Improve by levelling game fields.

Strategic Goal Five: Environment

Objective:

- To compliment environmental conservation efforts in the constituency.

Initiatives:

- Support active communities in environmental conservation.
- Carry out tree planting activities.
- Support environmentally friendly initiatives such as solar use and biogas.
- Build toilets in public institutions and offices.

Strategic Goal Six: Staff Capacity building.

Objective:

- To improve the capacity of NG-CDF Kilgoris Committee and staff for effective and efficient running of constituency affairs.

Initiatives:

- Annual team building.
- Training on corporate governance and community mobilisation.
- Training on basic financial management knowledge.

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:

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:

Kilgoris Constituency
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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	<ul style="list-style-type: none"> Develop and enhance school's infrastructure to enhance facilities and provide conducive learning environment for children. To acquire buses for schools to facilitate ease of movement. To give bursaries to bright, needy but deserving pupils and students in secondary schools, colleges and universities; with priority to people with disability. 	<ul style="list-style-type: none"> Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels 	<p>Number of classrooms increased from 500 to 1,000</p> <p>Number of laboratories increased from 20 to 27.</p> <p>Number of dormitories increased from 8 to 18.</p> <p>Number of administration blocks increased from 13 to 22.</p>
Security	Equip, facilitate and enhance capacity of Ministry of interiors officers and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	<p>Number of renovated chiefs' offices increased from 6 to 15</p> <p>Number of assistant chiefs' offices increased from 2 to 10</p> <p>Number of police lines increased from 4 to 9</p>
Sports	To empower and develop youth and special groups to reduce dependence by nurturing talents economic through sports.	Provide games equipment to identified talented and organised groups.	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 20 to 80

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Environment	<p>-Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives.</p> <p>-Improve sanitation in Public institution. To recycle the natural energy by installation of solar panels in public institutions</p>	<p>-Equip schools and public institutions with sanitation facilities.</p> <p>-Provide tree seedlings to schools to improve the forest cover.</p> <p>-To provide water tanks and water harvesting equipment's</p>	<p>-Number of sanitation facilities built in primary and secondary.</p> <p>-Number of trees planted.</p> <p>-Number of water tanks installed and gutters</p>	<ul style="list-style-type: none"> • Number of sanitation facilities increased from 40 to 50 • Number of trees planted increased from 0 to 10. • Number of solar panels installed from 0 to 5
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IV. Environmental and Sustainability Reporting

KILGORIS 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 KILGORIS NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g., planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. KILGORIS 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. KILGORIS constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

KILGORIS 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.

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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.

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



Eric Muange

FAM

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-KILGORIS 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, 2022. 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.

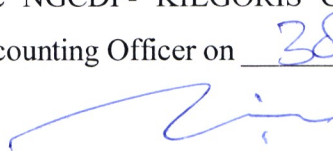
The Accounting Officer in charge of the NGCDF-KILGORIS Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- KILGORIS 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.

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

Approval of the financial statements

The NGCDF- KILGORIS Constituency financial statements were approved and signed by the Accounting Officer on 30/9/ 2022.



.....
Name: Shadrack Seiyio
Chairman – NGCDF Committee



.....
+: Eric Muange
Finance Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KILGORIS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Control, 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

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kilgoris Constituency set out on pages 1 to 35, which

Report of the Auditor-General on National Government Constituencies Development Fund - Kilgoris Constituency for the year ended 30 June, 2022

comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, because of significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - Kilgoris Constituency as at 30 June, 2022 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 do not comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Variances Between Financial Statement Amounts and Supporting Schedules

The financial statements reflected amounts that differed with the supporting schedules as detailed below:

Description	Amount as per Financial Statements (Kshs.)	Amount as per Supporting Schedules (Kshs.)	Variance (Kshs.)
Transfers to Primary Schools	40,900,00	39,700,000	1,200,000
Bursary to Tertiary Institutions	13,418,221	17,343,084	3,914,863
Emergency Projects	5,599,863	7,549,863	1,950,000

Further, the summary of fixed assets registers reflected a historical asset balance of Kshs.23,585,569 which differed with the prior year comparative balance of Kshs.23,785,569 resulting to an unreconciled variance of Kshs.200,000.

In the circumstances the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

2.0 Unsupported Compensation of Employees

The statements of receipts and payments reflects an expenditure of Kshs.1,651,118 in respect of compensation of employees as disclosed in Note 4 to the financial statements. However, the payroll and employee personal files were not provided for audit.

In the circumstances, the accuracy and completeness of compensation of employee's expenditure of Kshs.1,651,118 could not be confirmed.

3.0 Unsupported Use of Goods and Services

The statement of receipts and payments and disclosure Note 5 to the financial statements reflects an expenditure of Kshs.9,429,831 under use of goods and services. The amount of Kshs.9,429,831 includes cash withdrawals totalling Kshs.1,960,000 incurred on training on diverse dates. However, the cash withdrawals were not supported by names of persons trained and the nature of trainings was not disclosed.

In the circumstances, the accuracy and regularity of training expenditure of Kshs.1,960,000 could not be confirmed.

4.0 Other Grants and Transfers

4.1 Unsupported Bursary Payments

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers of Kshs.67,813,913. The amount includes bursary payments to secondary schools of Kshs.32,459,950 and tertiary institutions of Kshs.13,418,221 totalling to Kshs.45,878,171. However, the amount was not supported by a list of beneficiaries indicating the students' name, admission number, amount awarded, cheques number and name of institution.

In the circumstances, the accuracy and regularity of bursary payments of Kshs.45,878,171 could not be confirmed.

4.2 Unsupported Social Security Programme

The statement of receipts and payments reflects other grants and transfers of Kshs.67,813,913 which, as disclosed in Note 7 to the financial statements, includes an amount of Kshs.3,600,000 incurred on social security programmes under the National Hospital Insurance Fund. However, supporting documents including the vetting report, inter departmental consultation and advertisement notice were not provided for audit review.

In the circumstances, the accuracy and regularity of social security programme expenditure of Kshs.3,600,000 could not be confirmed.

5.0 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects a balance of Kshs.447,800 under cash and cash equivalents. However, the bank reconciliation statement reflects payments in cashbook not recorded in bank statement (unpresented cheques) of Kshs.8,806,735, out of which cheques totalling Kshs.856,996 were stale and had not been written back into the cashbook. Further, the bank reconciliation statements also reflects payments in bank statement not recorded in cashbook of Kshs.400,800 whose breakdown was not provided for audit review.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.447,800 could not be confirmed.

6.0 Unreconciled Project Management Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee bank balance of Kshs.19,211,789. However, Annex 5 to the financial statements reflects Kshs.21,932,695, resulting to an unreconciled variance of Kshs.2,720,906. Further, the cash books, bank reconciliation statements and quarterly reports to the Constituency Development Fund Committee on the status of the project management committee accounts were not provided for audit. In addition, expenditure returns for the balance brought forward of Kshs.15,795,806 were also not provided for audit review.

In the circumstances, the accuracy and completeness of the project management committee bank balance of Kshs.19,211,789 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 - Kilgoris 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 adverse opinion.

Other Matter

1. Budgetary Controls and Performance

The summary statement of appropriation reflects a final budgeted receipt of Kshs.182,590,412 and actual receipts of Kshs.170,501,533 respectively resulting to an underfunding of Kshs.12,088,879 or 7% of the budget. Similarly, the Fund spent Kshs.170,053,733 against an approved budget of Kshs.182,590,412 resulting to under-expenditure of Kshs.12,536,679 or 7% of the budget.

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

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues. This is contrary to the requirements of the Public Sector Accounting Standards Board reporting guidelines.

In the circumstances, Management has not complied with the reporting template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the

audit procedures performed, I confirm that, public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that, internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of a Risk Management Policy

The National Government Constituencies Development Fund - Kilgoris Constituency does not have in place a Risk Management Policy and risk register and therefore, has no approved processes and guidelines on how to mitigate operational, legal and financial risks. As a result, Management is not in a position to rank risks and allocate resources to mitigate them.

In the circumstances, the Fund is exposed to the risk of not achieving its set objectives for lack of formal procedures for identifying and mitigating such risks before they crystalize.

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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Those charged with governance are responsible for overseeing the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

25 July, 2023

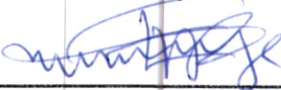

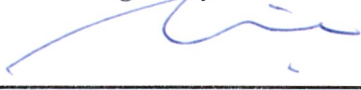
KILGORIS Constituency
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VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	131,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	50,000	50,000
TOTAL RECEIPTS		170,138,879	131,417,724
PAYMENTS			
Compensation of employees	4	1,651,118	2,404,986
Use of goods and services	5	9,429,831	12,102,371
Transfers to Other Government Units	6	86,411,896	66,820,497
Other grants and transfers	7	67,813,913	51,583,428
Acquisition of Assets	8	-	-
Other Payments	9	4,746,975	-
TOTAL PAYMENTS		170,053,733	132,911,282
SURPLUS/DEFICIT		85,146	(1,493,558)

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

The Constituency financial statements were approved on 30/6/2022 2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Eric Muange	Name: Benson Aseka	Name: Shadrack Seiyo

KILGORIS Constituency
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VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	447,800	362,654
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		447,800	362,654
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		447,800	362,654
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		447,800	362,654
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	362,654	1,856,212
Prior year adjustments	14	-	
Surplus/Defict for the year		85,146	(1,493,558)
NET FINANCIAL POSITION		447,800	362,654

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

The Constituency financial statements were approved on 30/6/2022 and signed by:

Fund Account Manager

Name: Eric Muange

National Sub-County
Accountant

Name: Benson Aseka

Chairman NG-CDF Committee

Name: Shadrack Seiyio

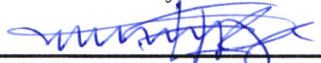
KILGORIS Constituency
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IX. Statement of Cash Flows for the Year Ended 30th June 2022

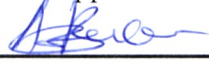
		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	131,367,724
Other Receipts	3	50,000	50,000
		170,138,879	131,417,724
Payments for operating activities			
Compensation of Employees	4	1,651,118	2,404,986
Use of goods and services	5	9,429,831	12,102,371
Transfers to Other Government Units	6	86,411,896	66,820,497
Other grants and transfers	7	67,813,913	51,583,428
Other Payments	9	4,746,975	-
		170,053,733	132,911,282
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		85,146	(1,493,558)
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			
Cash and cash equivalent at BEGINNING of the year	10	362,654	1,856,212
Cash and cash equivalent at END of the year		447,800	362,654

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

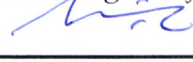
The Constituency financial statements were approved on 30/6/2022 and signed by:


 Fund Account Manager

Name: Eric Muange


 National Sub-County
 Accountant

Name: Benson Aseka


 Chairman NG-CDF Committee

Name: Shadrack Seiyo

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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	45,088,879	182,540,412	170,451,533	12,088,879	
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts-AIA	50,000		50,000	50,000		100.0%
TOTAL RECEIPTS	137,088,879	45,088,879	182,590,412	170,501,533	12,088,879	93.4%
PAYMENTS						
Compensation of Employees	1,883,269	2,929,560	4,812,829	1,651,118	3,161,711	34.3%
Use of goods and services	10,454,728	920,145	11,571,000	9,429,831	2,141,169	81.5%
Transfers to Other Government Units	67,520,000	17,047,236	84,583,036	86,411,896	1,828,860	102.1%
Other grants and transfers	52,483,907	24,191,937	76,826,571	67,813,913	6,312,658	88.3%
Acquisition of Assets	-		0	-	-	0.0%
Other Payments	4,746,975		4,746,975	4,746,975	-	100.0%
Funds Pending Approval-AIA			50,000	-	50,000	
TOTAL	137,088,879	45,088,879	182,590,412	170,053,733	12,536,679	93.1%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

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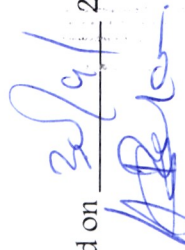
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	12,486,073
Less undisbursed funds receivable from the Board as at 30 th June 2022	12,038,273
Add Accounts payable	447,800
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	447,800

The Constituency financial statements were approved on 30/9/2022 and signed by:



Fund Account Manager

Name: Eric Muange



National Sub-County Accountant

Name: Benson Aseka



Chairman NG-CDF Committee

Name: Shadrack Seiyio

KILGORIS Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c- d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	1,883,269		2,929,560	4,812,829	1,651,118	3,161,711
1.2 Committee allowances	4,500,000	131,237	-	4,631,237	3,432,045	1,199,192
1.3 Use of goods and services	1,842,062	44,535	133,050	2,019,647	2,000,000	19,647
Total	8,225,331	175,772	3,062,610	11,463,713	7,083,163	4,380,550
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000		497,955	1,497,955	1,497,955	-
2.2 Committee allowances	2,200,000	20,355	-	2,220,355	1,500,000	720,355
2.3 Use of goods and services	912,666		289,140	1,201,806	999,831	201,975
Total	4,112,666	20,355	787,095	4,920,116	3,997,786	922,330
3.0 Emergency						
3.1 Primary Schools			2,875,000	2,875,000	2,875,000	-
3.2 Secondary schools			1,500,000	1,500,000	1,500,000	-
3.3 Tertiary institutions						
3.4 Security projects	3,486,584		813,416	4,300,000	4,300,000	-
3.5 Unutilized	3,705,623		-	3,705,623		3,705,623

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Total	7,192,207	-	5,188,416	12,380,623	8,675,000	3,705,623
4.0 Bursary and Social Security						
4.1 Secondary Schools	25,000,000		10,530,795	35,530,795	32,459,950	3,070,845
4.2 Tertiary Institutions	7,000,000		5,372,120	12,372,120	17,343,084	(4,970,964)
4.3 Social Security	4,800,000		3,100,000	7,900,000	3,600,000	4,300,000
4.4 Special Needs						
Total	36,800,000	-	19,002,915	55,802,915	53,403,034	2,399,881
5.0 Sports						
5.1	2,741,700	727		2,742,427	2,685,879	56,548
Total	2,741,700	727	-	2,742,427	2,685,879	56,548
6.0 Environment						
Angata Primary School	330,000			330,000	330,000	-
Kikaat Primary School	330,000			330,000	330,000	-
Olereko Secondary School	330,000			330,000	330,000	-
Olorukoti Secondary School	330,000			330,000	330,000	-
Poroko Special School	330,000			330,000	330,000	-
Ildolisho Primary School		100,000		100,000		100,000
Total	1,650,000	100,000	-	1,750,000	1,650,000	100,000
7.0 Primary Schools Projects						
Nyamesangura Primary School	1,400,000			1,400,000	1,400,000	-
Kiletien Gaa Primary School	1,400,000			1,400,000	1,400,000	-
Kabusa Primary School	1,400,000			1,400,000	1,400,000	-
Keturo Primary School	1,400,000			1,400,000	1,400,000	-
Chelchel Primary School	1,400,000			1,400,000	1,400,000	-

KILGORIS Constituency
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Enokipelia Primary School	1,400,000				1,400,000	1,400,000	-
Enchurai Primary School	1,400,000				1,400,000	1,400,000	-
Isampin Primary School	1,400,000				1,400,000	1,400,000	-
Mapashi Primary School	1,400,000				1,400,000	1,400,000	-
Osero Primary School	1,400,000				1,400,000	1,400,000	-
Kilgoris D.E.B Primary School	1,400,000				1,400,000	1,400,000	-
Olmangutian Primary School	1,400,000				1,400,000	1,400,000	-
Nairukurukoi Primary School	1,400,000				1,400,000	1,400,000	-
Esoit Primary School	1,400,000				1,400,000	1,400,000	-
Pusanki Primary School	1,400,000				1,400,000	1,400,000	-
Lesidai Primary School	1,400,000				1,400,000	1,400,000	-
Sankale Primary School	1,400,000				1,400,000	1,400,000	-
Enkurruk Primary School	1,400,000				1,400,000	1,400,000	-
Igila Primary School	1,400,000				1,400,000	1,400,000	-
Ilopilukuny Primary School	1,400,000				1,400,000	1,400,000	-
Township Primary School	1,400,000				1,400,000	1,400,000	-
Meguara Primary School	1,500,000				1,500,000	1,500,000	-
Olosheti Primary School	1,200,000				1,200,000	1,200,000	-
Olmelil Primary School	1,000,000				1,000,000	1,000,000	-
Enenkishui Primary School	1,000,000				1,000,000	1,000,000	-
Olempongit Primary School	1,200,000				1,200,000	1,200,000	-
Saparingo Primary School	1,800,000				1,800,000	1,800,000	-
ENKOIFERIA PRIMARY SCHOOL				220,000	220,000	220,000	220,000
MAILALONG PRIMARY SCHOOL				1,300,000	1,300,000	1,300,000	-
EMBOLIOI PRIMARY SCHOOL				1,300,000	1,300,000	1,300,000	-

KILGORIS Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Total	37,100,000	-	2,820,000	39,920,000	39,700,000	220,000
8.0 Secondary Schools Projects						
Oldonyo Orok Secondary School	2,800,000			2,800,000	2,800,000	-
Oldonyo Orok Secondary School	600,000			600,000	600,000	-
Ongata Barrikoi Secondary School	600,000			600,000	600,000	-
Oleroko Secondary School	300,000			300,000	300,000	-
Olalui Secondary School	300,000			300,000	300,000	-
Mutenkuar Secondary School	300,000			300,000	300,000	-
Ilpashire Secondary School	1,400,000			1,400,000	1,400,000	-
Enoosaen Boys Secondary School	300,000			300,000	300,000	-
Oleroko Secondary School	6,500,000			6,500,000	6,500,000	-
Olalui Secondary School	6,400,000			6,400,000	6,400,000	-
Olalui Secondary School	1,800,000			1,800,000	1,800,000	-
Olalui Secondary School	1,000,000			1,000,000	1,000,000	-
Oleroko Secondary School	200,000			200,000	200,000	-
Ekipai Secondary School	1,400,000			1,400,000	1,400,000	-
Oleroko Secondary School	1,400,000			1,400,000	1,400,000	-
Olorukoti Secondary School	1,400,000			1,400,000	1,400,000	-
Masurura Secondary School	1,400,000			1,400,000	1,400,000	-
sonkoroi Secondary School	1,400,000			1,400,000	1,400,000	-
Kapune Secondary School	800,000			800,000	800,000	-
Kapune Secondary School	120,000			120,000	120,000	-
Shankoe Secondary School		15,800		15,800		15,800

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OLEREKO SECONDARY SCHOOL			200,000	200,000	200,000	-
OLINDOINYO ONKOPIT SECONDARY SCHOOL			5,591,896	5,591,896	5,591,896	-
SOSIO SECONDARY SCHOOL			2,000,000	2,000,000	2,000,000	-
OSONKOROI SECONDARY SCHOOL			5,800,000	5,800,000	5,800,000	-
Total	30,420,000	15,800	13,591,896	44,027,696	44,011,896	15,800
9.0 Tertiary institutions Projects			-	-	-	-
9.1 Kilgoris Technical & Vocational Centre			635,340	635,340	635,340	635,340
Total	-		635,340	635,340	-	635,340
10.0 Security Projects			-	-	-	-
DCC Office-Transmara West	2,100,000		2,100,000	2,100,000	2,100,000	-
Esoit General Service Unit Camp	2,000,000		2,000,000	2,000,000	2,000,000	-
Total	4,100,000	-	-	4,100,000	4,100,000	-
11.0 Acquisition of assets			-	-	-	-
Total	-		-	-	-	-
12.0 Other payments			-	-	-	-
Kilgoris High Court	4,746,975		4,746,975	4,746,975	4,746,975.0	-
Total	4,746,975	-	-	4,746,975	4,746,975	-

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13.0 unallocated fund								
Unapproved projects			-					-
AIA	50,000		50,000					50,000
PMC savings			-					
Total	50,000		50,000					50,000
GRAND TOTAL	137,088,879	362,654	45,088,273	182,539,806	170,053,733			12,486,073

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-KILGORIS 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

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

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.

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the 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 xx June 20xx for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

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.

KILGORIS Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****XII. Notes to the Financial Statements****1. Transfers from NGCDF Board**

	2021-2022	2020 - 2021
	Kshs	Kshs
AIE NO. B 105464	44,000,000	
AIE NO. B 128862	12,000,000	
AIE NO. B 105809	22,000,000	
AIE NO. B 128550	6,000,000	
AIE NO. B 154058	12,000,000	
AIE NO. B 164499	18,000,000	
AIE NO. B 155901	23,088,879	
AIE NO. B	33,000,000	
AIE NO. B 041413		5,000,000
AIE NO. B 047466		20,000,000
AIE NO. B 896831		14,367,724
AIE NO B 124556		9,000,000
AIE NO B 124990		8,500,000
AIE NO B 124558		12,000,000
AIE NO B 128133		6,900,000
AIE NO B 128445		7,000,000
AIE NO B 132189		6,000,000
AIE NO B 138857		12,000,000
AIE NO B 126151		7,000,000
AIE NO B 126444		11,600,000
AIE NO B 140589		12,000,000
	170,088,879	131,367,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	50,000	50,000
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	50,000	50,000

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Notes to the Financial Statements (Continued)

4.Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,553,478	1,499,671
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees		824,915
Employer Contributions Compulsory national social security schemes	97,640	80400
Total	1,651,118	2,404,986

5.Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	-	9,450
Electricity	46,909	31,600
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	1,960,000	875,273
Hospitality supplies and services	-	-
Other committee expenses	2,970,000	2,927,000
Committee allowance	1,500,000	5,728,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	484,400	507,948
Fuel , oil & lubricants	1,840,120	1,389,000
Other operating expenses	-	-
Bank service commission and charges	54,727	30,000
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	573,675	604,100
Routine maintenance- other assets	-	-
TOTAL	9,429,831	12,102,371

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	40,900,000	37,200,837
Transfers To Secondary Schools (See Attached List)	45,511,896	20,255,000
Transfers To Tertiary Institutions (See Attached List)	-	9,364,660
Total	86,411,896	66,820,497

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	32,459,950	15,071,258
Bursary – tertiary institutions (see attached list)	13,418,221	10,602,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	3,600,000	3,600,000
Security projects (see attached list)	8,400,000	13,860,000
Sports projects (see attached list)	2,685,879	2,741,400
Environment projects (see attached list)	1,650,000	1,250,000
Emergency projects (see attached list)	5,599,863	4,458,270
Total	67,813,913	51,583,428

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase 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	-	-
Acquisition of Land	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Kilgoris High Court	4,746,975	-
ICT Hub		-
	4,746,975	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Kilgoris Branch Kilgoris NG-CDF Account No. A/C no. 1230261205890</i>	447,800	362,654
Total	447,800	362,654
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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

	2021-2022	2020-2021
	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	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	362,654	1,856,212
Cash in hand		
Imprest		
Total	362,654	1,856,212

KILGORIS Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-		-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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 payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	3,161,711	2,929,560
Use of goods and services	2,141,169	1,116,273
Amounts due to other Government entities (see attached list)	871,140	17,063,036
Amounts due to other grants and other transfers (see attached list)	6,262,052	24,292,058
Acquisition of assets	-	-
Other payments	-	-
Funds pending approval	50,000	50,000
Total	12,486,073	45,450,927

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	19,211,789	15,795,806

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2022	Comments
	a	b	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
Grand Total				

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	5,800,000	-	-	5,800,000
Transport equipment	10,551,221	-	-	10,551,221
Office equipment, furniture and fittings	7,234,348	-	-	7,234,348
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	200,000	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	23,785,569	-	-	23,585,569

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Annex 5 –PMC Bank Balances as at 30th June 2022

NO.	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	
					2021/22	2020/21
1	ANGATA BARRIKOI BOYS SEC SCHOOL	1230263840943	EQUITY	30-06-2020	17,037.00	0.00
2	ANGATA BARRIKOI CHIEFS OFFICE	1230264381367	EQUITY	12-12-2019	1,057.35	0.00
3	ANT-THEFT STOCK UNIT (ASTU)	1230279992149	EQUITY	12-12-2019	1,917.00	0.00
4	CHELCHHEL PRY SCHOOL	1230260442770	EQUITY	01-01-2021	52,318.00	0.00
5	DCC'S OFFICE TRANSMARA WEST	1230279051755	EQUITY		220.00	220.00
6	EMARTI SEC SCHOOL	1230298662917	EQUITY	10-01-2021	576.00	576.00
7	EMPURKEL PRY SCHOOL	1230298826569	EQUITY	04-05-2021	500.50	500.50
8	ENCHURAI PRY SCHOOL	1230282609970	EQUITY	01-01-2021	66,909.50	0.00
9	ENDOINYO ONKOPIT SECONDARY SCHOOL	1230298722517	EQUITY		630.50	630.50
10	ENENKISHUI PRY SCHOOL	1230299580190	EQUITY	18-02-2021	46,642.00	0.00
11	ENKAKENY CENTRE OF EXCELLENCE	1230298466958	EQUITY	12-04-2021	238.00	0.00
12	ENKILORITI PRY SCHOOL	1230268178396	EQUITY	04-02-2020	60.00	60.00
13	ENKIPAI SEC SCHOOL	1230269019284	EQUITY	19-09-2020	7,940.00	0.00
14	ENKOIPERIA PRIMARY SCHOOL	1230299484905	EQUITY	14-05-2021	77.50	77.50
15	ENKURRUK PRY SCHOOL	1230271422694	EQUITY	17-02-2021	66,809.00	0.00
16	ENOKIPELIA PRY SCHOOL	1230282435190	EQUITY	13-01-2021	66,801.00	0.00
17	ENOORATET PRIMARY SCHOOL	1230299999227	EQUITY	06-09-2020	1,322.50	1,322.50
18	ENOOSAEN BOYS SEC SCHOOL	1230299738279	EQUITY	19-02-2021	4,172.00	0.00
19	ENOOSAEN POLICE STATION	1230299521952	EQUITY	22-04-2020	601,546.00	0.00
20	ESOIT GSU CAMP	1230299557851	EQUITY	05-05-2019	172.50	172.50
21	ESOIT PRIMARY SCHOOL	1230269107278	EQUITY	06-05-2020	49,807.00	0.00
22	ILDOINYO PRY SCHOOL	1230298709406	EQUITY	09-03-2019	1,083.00	0.00
23	ILDOLISHO PRY SCHOOL	1230298749756	EQUITY	24-01-2021	725.50	725.50
24	ILGILA PRY SCHOOL	1230282370593	EQUITY	04-03-2021	67,146.00	0.00

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25	ILKARIAN PRY SCHOOL	1230262184339	EQUITY	17-03-2021	3,875.00	0.00
26	ILOOKWAYA PRIMARY SCHOOL	1230298714066	EQUITY	06-03-2020	64,117.50	64,117.50
27	ILPASHIRE SEC SCHOOL	1230282361260	EQUITY	09-04-2021	67,712.00	0.00
28	ILTOLISH PRY SCHOOL	1230264473871	EQUITY	10-09-2020	67,112.00	0.00
29	IRONKENI PRIMARY SCHOOL	1230280885240	EQUITY	16-05-2020	1,120.00	2,299,550.00
30	ISAMPIN PRIMARY SCHOOL	1230279884879	EQUITY		67,944.00	487.50
31	KABUSA PRIMARY SCHOOL-CDF A/C	1230262469902	EQUITY	24-05-2020	48,023.00	782.50
32	KAPSINENDET PRY SCHOOL	123026246775986	EQUITY	23-06-2020	1,098.00	1,098.00
33	KAPTEMBWO PRY SCHOOL	1230299822296	EQUITY	03-05-2021	1,317.50	1,317.50
34	KAPUNE SEC SCHOOL	1230299785122	EQUITY	09-03-2020	24,122.00	0.00
35	KARDA PRY SCHOOL	1230276433243	EQUITY	19-03-2021	460.00	460.00
36	KETURO PRY SCHOOL	1230268835199	EQUITY	23-03-2020	67,941.00	0.00
37	KIIKAT PRY SCHOOL	1230268951677	EQUITY	09-05-2020	4,185.00	4,185.00
38	KILETIEN GAA PRIMARY SCHOOL	1230279892383	EQUITY	09-03-2021	4,185.00	4,185.00
39	KILGORIS LAW COURT	1230261238042	EQUITY	29-07-2020	4,746,975.00	867.50
40	KILGORIS D.E B PRY SCHOOL	1230299733234	EQUITY	11-03-2020	79,371.00	1,205,084.00
41	KILGORIS GIRL'S SEC SCHOOL	1230297539094	EQUITY	09-08-2020	698,635.00	0.00
42	KILGORIS TECHNICAL AND VOCATIONAL CENTRE	1230261404960	EQUITY	09-03-2019	1,207.00	0.00
43	KILGORIS TOWN SHIP PRI. SCHOOL	1230282032900	EQUITY	24-05-2020	75,400.00	0.00
44	KONDAMET SEC SCHOOL	1230299447240	EQUITY	15-03-2019	1,517.50	1,517.50
45	LESIDAI PRY SCHOOL	1230299447240	EQUITY	09-06-2020	1,400,000.00	0.00
46	LOLGORIAN POLICE STATION	1230279818642	EQUITY	09-12-2020	318.00	4,300,087.50
47	MAILALONG PRY SCHOOL	1230281181831	EQUITY	13-08-2020	2,550.00	0.00
48	MAPASHI PRY SCHOOL	1230278962026	EQUITY	21-09-2020	1,401,280.00	0.00
49	MARANATHA FAITH PRY SCHOOL	1230281182428	EQUITY	21-03-2019	8,589.00	0.00
50	MASHAGWA SEC SCHOOL	1230298686268	EQUITY	19-11-2020	3,956.00	0.00
51	MASHANGWA PRIMARY SCHOOL-CDF A/C	1230261417160	EQUITY		1,701,810.00	1,701,810.00
52	MASHANGWA SECONDARY SCHOOL	1230298686268	EQUITY		3,956.00	3,956.00
53	MASHANGWA SECONDARY SCHOOL	1230298686268	EQUITY		3,956.00	3,956.00

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54	MEGUARA PRY SCHOOL	1230298569563	EQUITY	19-03-2020	1,500,000.00	0.00
55	MUMEITA PRIMARY SCHOOL	1230299734547	EQUITY		2,160.00	2,160.00
56	MUTENKUAR SEC SCHOOL	1230298812511	EQUITY	09-03-2020	19,717.00	0.00
57	NAARALONG PRY SCHOOL	1230264174491	EQUITY	14-08-2020	421.00	0.00
58	NAILARE PRIMARY SCHOOL-CDF	1230279902539	EQUITY		287.50	287.50
59	NAIRUKURUKOI PRY SCHOOL	1230282277916	EQUITY	09-03-2021	67,277.00	287.50
60	NASIRA NKUJIT PRIMARY SCHOOL	1230279896301	EQUITY	09-05-2020	287.00	287.50
61	NENTEKENY PRY SCHOOL	1230298432032	EQUITY	09-12-2019	590.00	590.00
62	NGENDALEL PRY SCHOOL	1230298972761	EQUITY	09-03-2018	2,982.00	2,982.50
63	NKARARO SEC SCHOOL	1230299859723	EQUITY	23-03-2020	25,968.00	0.00
64	NTUKA PRY SCHOOL	1230268178649	EQUITY	09-11-2020	55.00	55.00
65	NYAMESANGURA PRY SCHOOL	1230298696337	EQUITY	22-03-2019	75,587.00	1,977.50
66	OLALUI SEC SCHOOL	1230276431516	EQUITY	09-09-2020	464,887.00	480.00
67	OLAMURIAKI PRY SCHOOL	1230279912470	EQUITY	09-03-2019	367.00	367.50
68	OLDANYATI PRY SCHOOL	1230280806976	EQUITY	09-03-2019	387.00	387.50
69	OLDOINYO OROK CHIEFS OFFICE	1230264381285	EQUITY	09-11-2020	102.00	102.85
70	OLDOINYO OROK SEC SCHOOL	1230299101433	EQUITY	09-04-2020	142,176.00	0.00
71	OLDOINYO PRY SCHOOL	1230282370683	EQUITY	30-06-2020	67,920.00	0.00
72	OLDONYO PRY SCHOOL	1230298714255	EQUITY	09-07-2018	218.00	287.50
73	OLDONYO RASHA PRY SCHOOL	1230279905693	EQUITY	22-03-2020	287.00	287.50
74	OLEMPONGIT PRY SCHOOL	1230279853801	EQUITY	09-05-2020	737,576.00	0.00
75	OLEREKO SECONDARY SCHOOL	1230299731665	EQUITY		2,359.00	2,359.00
76	OLESOILA PRY SCHOOL	1230299450382	EQUITY	09-04-2020	6,005.00	0.00
77	OLKIRRERUKI PRY SCHOOL	1230280936270	EQUITY	13-03-2021	1,700.00	1,700.00
78	OLMAKAU PRY SCHOOL	1230299440568	EQUITY	09-04-2020	1.00	1.00
79	OLMANGUTIAN PRY SCHOOL	1230280223631	EQUITY	12-03-2020	55,879.00	301,179.90
80	OLMELIL PRY SCHOOL	123028242566	EQUITY	11-05-2020	49,865.00	0.00
81	OLOPIKIDONGO'E BOARDING PRY SCHOOL	1230298570295	EQUITY	09-03-2021	18,890.00	18,890.00
82	OLORUKOTI SEC SCHOOL	1230298564677	EQUITY	07-04-2020	72,170.00	0.00

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83	OLOSHETI PRY SCHOOL	1230279891174	EQUITY	09-03-2019	1,200,097.00	97.50
84	ONGATA BARRIKOI GIRLS SEC SCHOOL	1230298695075	EQUITY	14-03-2020	50,992.00	0.00
85	ORONKAI PRY SCHOOL	1230280785332	EQUITY	16-03-2019	487.00	487.00
86	OSERO PRY SCHOOL	1230282947125	EQUITY	09-05-2020	0.00	NEW A/C
87	OSINONI PRY SCHOOL	1230261411532	EQUITY	10-11-2020	500.00	500.00
88	OSONKOROI SEC SCHOOL	1230298803682	EQUITY	14-03-2020	71,737.00	0.00
89	OSONKOROI SECONDARY SCHOOL	12302988574757	EQUITY		2,247.50	2,247.50
90	PIRRAR GIRLS SEC SCHOOL	1230298804043	EQUITY	09-04-2021	72,835.00	72,835.00
91	POROKO FRIEND'S SPECIAL FOR MENTALLY HANDICAPPED	1230299506755	EQUITY	03-03-2020	1,420.00	0.00
92	POROKO PRI. SCHOOL	1230298444094	EQUITY	10-03-2020	1,742.00	0.00
93	POROKO SEC. SCHOOL	1230298803682	EQUITY	09-03-2020	55.00	55.00
94	ROMOSHA PRIMARY SCHOOL	1230299517728	EQUITY	24-03-2020	11,692.00	11,692.75
95	SALGAA PRIMARY SCHOOL	1230279909564	EQUITY	09-03-2020	2,427.00	2,427.50
96	SANKALE PRIMARY SCHOOL	1230282066638	EQUITY	16-03-2020	67,916.00	0.00
97	SAPARINGO PRIMARY SCHOOL	1230264461362	EQUITY	07-03-2020	1,800,000.00	0.00
98	SENIOR CHIEF NKOIDILLAH PRY SCH	1230269029676	EQUITY	09-05-2020	865.00	0.00
99	SHANKOE SECONDARY SCHOOL	1230299545347	EQUITY	09-03-2020	50,047.00	50,047.00
100	SHARTUKA GIRLS SECONDARY SCHOOL	1230298878425	EQUITY	09-03-2020	996.00	0.00
101	SHARTUKA PRIMARY SCHOOL	123027891118	EQUITY	09-05-2020	880.00	880.00
102	SIKAWA SECONDARY SCHOOL	1230298809794	EQUITY	12-04-2020	1,433.00	0.00
103	SIRIA GIRLS SEC. SCHOOL	1230297575972	EQUITY	14-03-2020	319.00	319.00
104	SITOKA PRIMARY SCHOOL	1230299528390	EQUITY		1,008,272.50	1,008,272.50
105	SITOKA SEC. SCHOOL	1230299673115	EQUITY	23-03-2020	48,957.00	2,000,000.00
106	SOSIANA SEC. SCHOOL	1230268883441	EQUITY	09-05-2020	101,543.00	101,543.50
107	SOSIO PRIMARY SCHOOL	1230298527180	EQUITY	09-04-2020	233.00	101,543.50
108	SOSIO SEC SCHOOL	1230298877742	EQUITY	04-04-2020	5,123.00	5,123.00
109	TUMPELIAN PRIMARY SCHOOL	1230298815293	EQUITY	11-03-2019	2,505,318.00	2,505,318.00
					21,932,695	15,795,806

