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**KONOIN CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30 JUNE 2022**

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

FUND ACCOUNT MANAGER  
NG. CDF KONOIN  
P.O. BOX 64-20403 MOGOGOSIEK  
DATE.....SIGN.....

FUND ACCOUNT MANAGER  
NG CDF KONOIN  
P.O.F. 20403 MCGGOSIEK  
DATE SIGN

*Konoin 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;
- 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

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- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Andrew K. Kiptanui
2.	Sub-County Accountant	Jonas Rotich
3.	Chairman NGCDFC	Gilbert Ronoh

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No	Designation	Name
4.	Member NGCDFC	Philip Koibosut

**(d) Fiduciary Oversight Arrangements**

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

**(e) Konoin Constituency NGCDF Headquarters**

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

**(f) Konoin Constituency NGCDF Contacts**

Telephone:  
E-mail: [cdfkonoin@ngcdf.go.ke](mailto:cdfkonoin@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Konoin Constituency NGCDF Bankers**

Equity Bank  
Litein Branch  
P.o Box  
Litein  
Account no. 0530281027947

**(h) Independent Auditors**

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

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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**



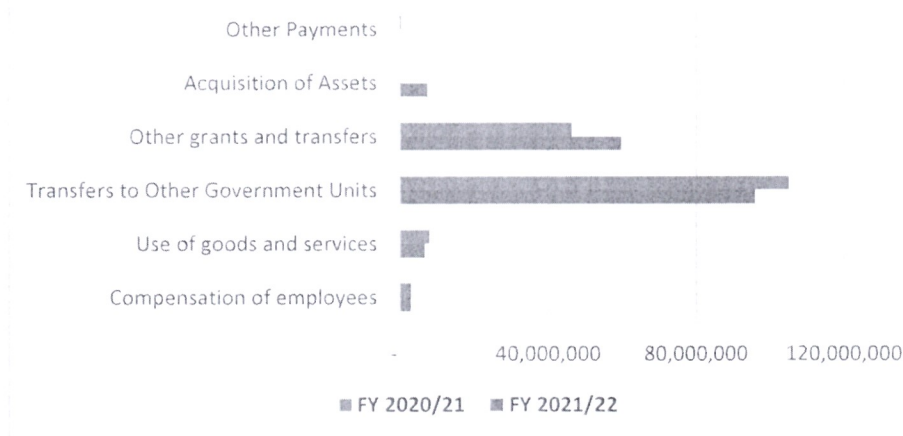
**GILBERT KIPKIRUI RONO**  
**KONOIN NG-CDF CHAIRMAN**

Guided by the vision of KONOIN Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

- The Konoin NG-CDF was allocated Kshs. 137 million in F/Y 2021/2022 and 24 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 172 million was disbursed to the constituency out of which ksh 35 million related to previous years balances. A balance of Kshs. 12 million is due from the Board for F/Y 2020/2021. Konoin received all it funding for F/Y 2021/2022

**Graphically:  
COMPARISON BY SECTORS FY 2021/22 VS FY2020/21**

**COMPARISON BY SECTOR**



**RECEIPTS AND PAYMENTS FY 2021/22**

### BUDGET VS EXPENDITURE




- The Konoin NG-CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the national function's priorities namely: education infrastructure and bursary, security, sports, environment through equity and sustainable development in poverty eradication at community level.
- The budget Performance against actual amounts was good except for a few issues, the change of Officers, tendering process, lack of space for expansion affected the performance to some extent since implementation of projects had to be slow/ stopped for a while.
- The Key achievements have been accessing to quality and equal opportunity in education by giving bursaries to the less fortunate students both in secondary and tertiary level, the NG-CDFC was able to award bursaries students both in secondary and tertiary level. We have also supported the youth by taking part in the sports activities within the constituency.
- Infrastructure in the public primary and secondary schools' dormitory, classrooms, administration block, toilets is underway, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools, security projects of various police stations have also been constructed, renovated and this has given our security team a conducive working environment and also improved security.

- Mutereriet Primary school 4No. storey unit



**Emerging issues, implementation challenges and recommendations**

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

  
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Name: Gilbert Rono  
Chairperson

FUND ACCOUNT MANAGER  
NG. CDF KONOIN  
P.O.BOX 64-20403 MOGOGOSIEK  
DATE.....  
SIGN.....

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

#### Introduction

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

The key development objectives of NGCDF-KONOIN Constituency's 2018-2022 plan are to:  
*(Enumerate all the objectives of the constituency as per the Strategic Plan)*

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

#### Progress on attainment of Strategic development objectives

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

#### PROJECTS PROGRESS REPORT

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions  Number of bursary beneficiaries at all levels	Number of classrooms Constructed in Primary school are 30 and 20 in secondary school  Number of laboratories increased from 8 to 11 in secondary schools  Number of dormitories increased by 4 in sec school  Number of administration blocks increased by 2 in

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

Constituency Program	Objective	Outcome	Indicator	Performance
				primary schools and 3 in secondary school Number of dining halls increased by 2 Number of toilets increased by 20
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equipping of springs of springs and purchase of water tanks	3 springs and 10 tanks	Some are complete and some are in completion stage
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from by 2
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports program – 20 football teams participated in tournament	Number of youth groups benefitting from the sports program me increased by 30
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	

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

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

##### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** KONOIN NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; KONOIN 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 KONOIN NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

##### **2. Environmental performance**

###### *a) Activities:*

- ❖ Construction of boreholes in educational institutions, dispensaries, and identified community points
- ❖ Provision of water tanks
- ❖ Construction of pit latrines in schools and other public places
- ❖ Initiate afforestation and re-forestation programme
- ❖ Establish tree nurseries
- ❖ Promote tree planting and beautification
- ❖ Identify and establish appropriate waste disposal sites
- ❖ Train people on waste management

### **3. Employee welfare**

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

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

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

### **4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

### **5. Community Engagements-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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The KONOIN 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.

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

**Name: Andrew K. Kiptanui**

**Fund Account Manager**



**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-Konoin Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-Konoin Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Konoin Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

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**Approval of the financial statements**

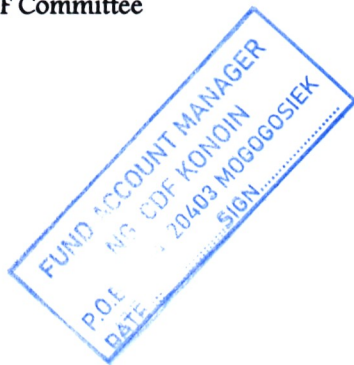
The NGCDF- Konoin Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2022.



.....  
**Name: Gilbert Rono**  
**Chairman – NGCDF Committee**

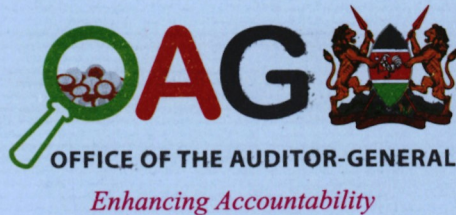


.....  
**Name: Andrew K. Kiptanui**  
**Finance Account Manager**



# REPUBLIC OF KENYA

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Monrovia Street  
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NAIROBI

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

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and overall 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 - Konoin Constituency set out on pages 1 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2022 and statement of

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

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

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Expenditure on Compensation of Employees**

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,217,500 as disclosed in Note 4 to the financial statements. The amount includes an expenditure of Kshs.729,500 in respect of gratuity to contractual employees which differs with the general ledger amount of Kshs.2,450,521 resulting to an unreconciled variance of Kshs.1,721,021.

In the circumstance, the completeness and accuracy of expenditure on compensation of employees could not be confirmed.

#### **2. Expenditure on Bursary to Secondary and Tertiary Institutions**

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.59,630,240 as disclosed in Note 7 to the financial statements. The amount includes bursary to secondary schools and tertiary institutions amount of Kshs.33,676,700 and Kshs.11,103,120, respectively totalling to Kshs.44,779,820. However, the amount differs with the supporting documents amount of Kshs.95,243,470 resulting to an unreconciled variance of Kshs.50,463,650.

Further, acknowledgment receipts of the funds to the beneficiaries' fees account were not provided for audit. This is contrary to Guideline on effective and efficient management of bursaries of the Board Circular referenced NG-CDFB/CEO/BOARD CIRCULARS VOL II of 18 June, 2020 requires recipient educational institutions to remit financial return acknowledging receipt of the funds and confirming that the amount have been credited to the fees accounts of the targeted beneficiaries.

In addition, the Bursary Sub Committee had not been constituted. It was, therefore, not possible to confirmed how the beneficiaries were vetted and recommended for award.

In the circumstances, the existence, accuracy and regularity of bursary to secondary and tertiary institutions could not be confirmed.

### **3. Unsupported Expenditure on Transfer to Secondary School**

The statement of receipts and payments reflects transfer to other government entities amount of Kshs.96,230,000 as disclosed in Note 6 to the financial statements. The amount includes transfers to Secondary Schools of to Kshs.38,940,000 which further include expenditure on construction works and purchase of land amount of Kshs.36,550,000 and Kshs.2,000,000, respectively. However, the expenditure was not supported with procurement records such as Bill of Quantities from qualified quantity surveyor, tender advertisements, tender evaluation minutes, signed contract, joint measurement, inspection and acceptance committee reports, interim/completion certificates, Project Management Committee (PMC) accounting records such as cashbooks, and expenditure returns and evidence that the projects were implemented in consultation with relevant Government Departments. Further, valuation reports and title deeds for the purchased land were not provided.

In the circumstances, the existence completeness and value for money for the Transfer to Secondary School projects amounting to Kshs.38,940,000 could not be confirmed.

### **4. Unsupported Expenditure on Transfer to Primary Schools**

The statement of receipts and payments reflects expenditure on transfer to other government entities amount of Kshs.96,230,000 as disclosed in Note 6 to the financial statements. The amount includes transfers to Primary Schools' expenditure of Kshs.57,290,000. However, the expenditure includes an amount of Kshs.35,240,000 which is not supported with procurement records such as tender advertisements, tender evaluation minutes, professional opinions, signed contract agreements, inspection and acceptance committee reports, interim/completion certificates, accounting records such as cashbooks, bank statements and expenditure returns and evidence that the projects were implemented in consultation with relevant government departments. Further, it was not confirmed whether each project had an independent bank account.

In the circumstances, value for money for transfers to Primary Schools' expenditure of Kshs.35,240,000 could not be confirmed.

### **5. Unsupported Unutilized Fund Balance**

Note 17.3 of the financial statements on Other Important Disclosures reflects unutilized fund balance of Kshs.34,972,047. The balance includes funds pending approval of Kshs.1,793,500 which has not been supported by any documents.

In the circumstances, the accuracy and regularity of the unutilized fund balance of Kshs.34,972,047 could not be confirmed.

### **6. Unsupported Project Management Committee Account Balance**

Other Important Disclosures as disclosed in Note 17.4 reflects Project Management Committee (PMC) account balance of Kshs.43,015,815 for projects implemented during the year under review. However, cash books and bank reconciliation statements were not provided for audit. Further, PMC bank account balances since inception of the Fund have not been disclosed. In addition, it was not possible to confirm whether the bank accounts balances for completed projects have been surrendered to the main

Constituency Fund bank account in compliance with Section 12(8) of the National Government Constituencies Development Fund Act, 2015.

In the circumstances, the regularity of PMC account balance of Kshs.43,015,815 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects a final receipts budget of Kshs.208,726,568 against actual receipts on comparable basis of Kshs.196,637,688 resulting to underfunding of 12,088,879 or 6% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.208,726,568 against actual on a comparable expenditure of Kshs.173,754,521 resulting to budget under expenditure of 34,972,047 or 17% of the budget.

The under expenditure affected the planned activities and impacted negatively on service delivery to the public.

#### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised under the report on financial statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues nor given any explanation for the failure to implement the recommendations.

#### **3. Non-Implementation of Approved Projects**

Review of the project implementation status reports since 2013/2014 to 2021/2022 indicated that eight hundred and twenty-three (823) projects were funded to the tune of Kshs.595,923,654 and were at different implementation status. Included in the amount are thirty-seven (37) projects with an approved amount of Kshs.18,900,000 which were not implemented. Further, the projects funds had been remitted to the respective Project Management Committee (PMC) bank accounts. No verifiable explanation was provided for not implementing the projects in time.

In the circumstances, value for money for non-implemented projects amounting to Kshs.18,900,000 could not be confirmed.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Irregular Implementation of Environment Projects**

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.59,630,240 as disclosed at Note 7 to the financial statements. The amount includes expenditure on environment projects of Kshs.3,691,580 which further include an amount of Kshs.1,441,580 incurred on projects without appointment of Project Management Committee. This is contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015.

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

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

## REPORT ON 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 overall governance were not effective.

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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

13 June, 2023

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

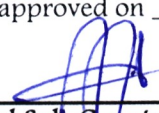
**VII. Statement of Receipts and Payments for the Year Ended 30 June 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	172,788,879	158,667,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	9,000
<b>TOTAL RECEIPTS</b>		<b>172,788,879</b>	<b>158,676,724</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,217,500	3,302,150
Use of goods and services	5	6,992,981	8,265,331
Transfers to Other Government Units	6	96,230,000	104,865,315
Other grants and transfers	7	59,630,240	46,814,044
Acquisition of Assets	8	7,673,800	220,000
Other Payments	9	10,000	598,000
<b>TOTAL PAYMENTS</b>		<b>173,754,521</b>	<b>164,064,840</b>
<b>SURPLUS/DEFICIT</b>		<b>(965,642)</b>	<b>(5,388,116)</b>

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 \_\_\_\_\_ 2022 and signed by:

  
 Fund Account Manager

  
 National Sub-County Accountant

  
 Chairman NG-CDF Committee

Name: Andrew K. Kiptanui

Name: Jonas Rotich  
 ICPAK M/No:

Name: Gilbert Rono



VIII. Statement of Assets and Liabilities as at 30 June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	23,319,067	24,947,092
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>23,319,067</b>	<b>24,947,092</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	329,142
<b>TOTAL FINANCIAL ASSETS</b>		<b>23,319,067</b>	<b>25,276,234</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	435,900	1,427,425
<b>NET FINANCIAL ASSETS</b>		<b>22,883,167</b>	<b>23,848,809</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd. 1st July...	13	23,848,809	29,236,925
Prior year adjustments	14	-	
Surplus/Deficit for the year		(965,642)	(5,388,116)
<b>NET FINANCIAL POSITION</b>		<b>22,883,167</b>	<b>23,848,809</b>

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 \_\_\_\_\_ 2022 and signed by:

  
Fund Account Manager

  
National Sub-County Accountant

  
Chairman NG-CDF Committee

Name: Andrew K. Kiptanui

Name: Jonas Rotich  
ICPAK M/No:

Name: Gilbert Rono

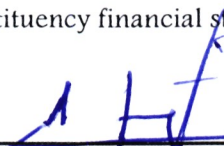


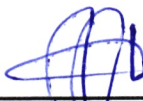
IX. Statement of Cash Flows for the Year Ended 30 June 2022


	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	172,788,879	158,667,724
Other Receipts	3	-	9,000
		<b>172,788,879</b>	<b>158,676,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,217,500	3,302,150
Use of goods and services	5	6,992,981	8,265,331
Transfers to Other Government Units	6	96,230,000	104,865,315
Other grants and transfers	7	59,630,240	46,814,044
Other Payments	9	10,000	598,000
		<b>166,080,721</b>	<b>163,844,840</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	329,142	-
Increase/(Decrease) in Accounts Payable	16	(991,525)	709,200
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		<b>(662,383)</b>	<b>709,200</b>
<b>Net cash flow from operating activities</b>		<b>6,045,775</b>	<b>(4,458,916)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(7,673,800)	220,000
<b>Net cash flows from Investing Activities</b>		<b>(7,673,800)</b>	<b>(220,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(1,628,025)</b>	<b>(4,678,916)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>24,947,092</b>	<b>29,626,008</b>
<b>Cash and cash equivalent at END of the year</b>		<b>23,319,067</b>	<b>24,947,092</b>

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 \_\_\_\_\_ 2022 and signed by:

  
 Fund Account Manager

  
 National Sub-County Accountant

  
 Chairman NG-CDF Committee

Name: Andrew K. Kiptanui      Name: Jonas Rotich      Name: Gilbert Rono  
 ICPAK M/No:

FUND ACCOUNT MANAGER  
 NG. CDF KONOIN  
 P.O. BOX 84-20403 MOGOOGOSIEK  
 SIGN.....

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

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

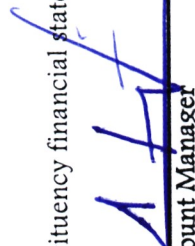
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	47,788,879	184,877,758	172,788,879	12,088,879	93.5%
Opening Balance (C/Bk)		0	23,848,809	23,848,809	-	0.0%
Other Receipts			0	-	-	
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>47,788,879</b>	<b>208,726,567</b>	<b>196,637,688</b>	<b>12,088,879</b>	<b>93.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,538,000	0	5,450,803	3,217,500	2,233,308	59.0%
Use of goods and services	7,462,000	0	11,879,158	6,992,981	4,886,177	58.9%
Transfers to Other Government Units	68,900,000	31,325,516	111,981,520	96,230,000	15,751,520	85.9%
Other grants and transfers	56,188,879	7,150,863	69,272,813	59,630,240	9,642,573	86.1%
Acquisition of Assets	0	7,510,000	7,681,320	7,673,800	7,520	99.9%
Other Payments	0	140,000	667,448	10,000	657,448	1.5%
unallocated fund	0	1,662,500	1,793,500		1,793,500	0.0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>47,788,879</b>	<b>208,726,568</b>	<b>173,754,521</b>	<b>34,972,047</b>	<b>83.2%</b>

FUND ACCOUNT MANAGER  
NG. CDF KONOIN  
P.O. BOX 54-20403 MOCOGOSIEK  
DATE: \_\_\_\_\_ SIGN: \_\_\_\_\_

- compensation of employee 50.9% payment for gratuity was paid from previous provision thus not affecting the budget. The underutilization is okay since no new staff was employed
- uses of goods 41.1% - committee did attended training has early planned by region due to their different view thus resulting in underutilization of 41.1 %
- transfer to government institution 14.1% reallocations and resubmission that are pending awaiting Board approvals. Project with land issues awaiting succession before implementation
- other grants and transfer - 13.9% reallocations and resubmission that are pending awaiting Board approvals

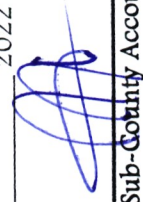
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	34,972,047
Less undisbursed funds receivable from the Board as at 30th June 2022	12,088,879
Add Accounts payable	22,883,168
Less Accounts Receivable	435,900
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	23,319,068

The Constituency financial statements were approved on \_\_\_\_\_ 2022 and signed by:



Fund Account Manager

Name: Andrew K. Kiptanui



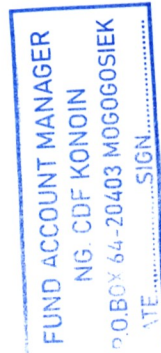
National Sub-County Accountant

Name: Jonas Rotich  
ICPAK M/No:



Chairman NG-CDF Committee

Name: Gilbert Rono



X. Budget Execution by Sectors and Projects for the Year Ended 30 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)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs			Kshs		Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	4,538,000	912,808	-	5,450,808	3,217,500	2,233,308	41
1.2 Committee allowances	1,300,000	906,843	-	2,206,843	1,248,000	958,843	57
1.3 Use of goods and services	2,162,000	1,297,962	-	3,459,962	2,520,465	939,497	73
<b>Total</b>	<b>8,000,000</b>	<b>3,117,613</b>	<b>-</b>	<b>11,117,613</b>	<b>6,985,965</b>	<b>4,131,648</b>	
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,600,000	228,988	-	1,828,988	320,000	1,508,988	17
2.2 Committee allowances	2,000,000	1,601,070	-	3,601,070	2,386,000	1,215,070	66
2.3 Use of goods and services	400,000	382,295	-	782,295	518,516	263,779	66
<b>Total</b>	<b>4,000,000</b>	<b>2,212,353</b>	<b>-</b>	<b>6,212,353</b>	<b>3,224,516</b>	<b>2,987,837</b>	<b>52</b>
<b>3.0 Emergency</b>							

FUND ACCOUNT MANAGER  
 NG. CDF KONONIN  
 P.O.BOX 64-20403 MOGOGOSIEK  
 DATE.....SIGN.....

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/FB) and AJA	Previous years Outstanding Disbursements				
	<b>2021/2022</b>			<b>2021/2022</b>	<b>30/06/2022</b>		
3.1 Primary Schools	4,450,000			4,450,000	4,450,000	-	100
3.2 Secondary schools	1,150,000			1,150,000	1,150,000	-	100
3.3 Tertiary institutions				-		-	
3.4 Security projects	400,000			400,000	400,000	-	100
3.5 Unutilised	1,192,207		816,909	2,009,116		2,009,116	-
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>816,909</b>	<b>8,009,116</b>	<b>6,000,000</b>	<b>2,009,116</b>	<b>75</b>
<b>4.0 Bursary and Social Security</b>							
4.1 Secondary Schools	32,000,000	1,711,486	800,000	34,511,486	33,676,700	834,786	98
4.2 Tertiary Institutions	10,181,000	3,320,781		13,501,781	11,103,120	2,398,661	82
4.3 Social Security	2,400,000			2,400,000		2,400,000	
4.4 Special Needs							
<b>Total</b>	<b>44,581,000</b>	<b>5,032,267</b>	<b>800,000</b>	<b>50,413,267</b>	<b>44,779,820</b>	<b>5,633,447</b>	<b>89</b>
<b>5.0 Sports</b>	<b>2,465,672</b>			<b>2,465,672</b>	<b>1,713,951</b>	<b>751,721</b>	<b>70</b>

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements				
5.1		40,935	2,503,954	2,544,889	2,544,889	-	100
<b>Total</b>	<b>2,465,672</b>	<b>40,935</b>	<b>2,503,954</b>	<b>5,010,561</b>	<b>4,258,840</b>	<b>751,721</b>	<b>85</b>
<b>6.0 Environment</b>							
Morombo primary school	150,000			150,000	150,000	-	100
Embomos primary school	150,000			150,000	150,000	-	100
Cheslot spring in Koiwa location	150,000			150,000		150,000	-
Kaptien primary school	150,000			150,000	150,000	-	100
Kimarwandi secondary school	150,000			150,000	150,000	-	100
Kapleito primary	150,000			150,000	150,000	-	100
Konoin police station	150,000			150,000		150,000	-
Kapset secondary school	150,000			150,000	150,000	-	100
Kaptien location water spring	150,000			150,000		150,000	-

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation(f=d/c %)
		Opening Balance (C/Bt) and AJA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Muramet primary school	150,000			150,000	150,000	-	100
Boito location water spring	150,000			150,000		150,000	-
Mosonik Location water spring	150,000			150,000		150,000	-
Kapcheptinet primary school	150,000			150,000	150,000	-	100
A.I.C Emmanuel primary school			150,000	150,000	150,000	-	100
Aregeriot primary school			150,000	150,000	150,000	-	100
Chepkoin primary school			150,000	150,000	150,000	-	100
Chongenwo primary school			150,000	150,000	150,000	-	100
Kimuta primary school			150,000	150,000	150,000	-	100
Kipseonoi primary school			150,000	150,000	150,000	-	100
Konoin NG-CDF office			300,000	300,000	298,970	1,030	100
mesondo water spring			300,000	300,000		300,000	-
Kirimose water spring			300,000	300,000	299,700	300	100

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
Tabaita primary school			150,000	150,000	150,000	-	100
mogogosiek water spring		150,000		150,000	149,910	90	100
Springs		706,821		706,821	693,000	13,821	98
6.1				-		-	
<b>Total</b>	<b>1,950,000</b>	<b>856,821</b>	<b>1,950,000</b>	<b>4,756,821</b>	<b>3,691,580</b>	<b>1,065,241</b>	<b>78</b>
<b>7.0 Primary Schools Projects</b>							
AIC Emmanuel primary school	1,600,000			1,600,000	1,600,000	-	100
Artamor Primary school	3,000,000			3,000,000	3,000,000	-	100
Artamor Primary school	1,000,000			1,000,000		1,000,000	-
Bestobei primary school	250,000			250,000	250,000	-	100
Chepkok primary school	3,000,000			3,000,000	3,000,000	-	100
Cheibe primary school	1,000,000			1,000,000	1,000,000	-	100
Kipkoibet primary school	1,000,000			1,000,000		1,000,000	-

Programme / Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Kipsoneoi primary school	800,000			800,000	800,000	-	100
Konoitab Tegat primary school	800,000			800,000	800,000	-	100
kaptebengwet primary School	600,000			600,000		600,000	-
Kaptien primary school	2,000,000			2,000,000	2,000,000	-	100
Kapcheptuenik primary school	3,000,000			3,000,000	3,000,000	-	100
Kimulot primary school	100,000			100,000	100,000	-	100
Kimulot primary school	250,000			250,000	250,000	-	100
Kabomo primary school	2,600,000			2,600,000	2,600,000	-	100
Nathaniel Chebelyon primary school	600,000			600,000	600,000	-	100
Kimori primary school	500,000			500,000	500,000	-	100
Ketik Somok primary school	1,000,000			1,000,000	1,000,000	-	100
Kimugul-Ruseya Primary school	600,000			600,000		600,000	-

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Lobokwo primary school	400,000			400,000	400,000	-	100
Mugenyi primary school	2,400,000			2,400,000	2,400,000	-	100
Mogonjet primary school	2,000,000			2,000,000	2,000,000	-	100
Muramet primary school	3,000,000			3,000,000		3,000,000	-
Ngenyileel primary school	800,000			800,000	800,000	-	100
Sitonik primary school	1,900,000			1,900,000	1,900,000	-	100
Sugutek primary school	1,500,000			1,500,000	1,500,000	-	100
Saptet primary school	3,000,000			3,000,000	3,000,000	-	100
Sotit primary school	500,000			500,000	500,000	-	100
Aregeriot primary school	3,000,000			3,000,000	3,000,000	-	100
Tarei primary school	3,000,000			3,000,000	3,000,000	-	100
Tarei primary school	500,000			500,000	500,000	-	100
satiet primary	1,900,000						100

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Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
school				1,900,000	1,900,000	-	
Kabomo primary school			3,000,000	3,000,000	3,000,000	-	100
Kaptebengwet primary school			1,000,000	1,000,000	1,000,000	-	100
Kiptemenio primary school			800,000	800,000	800,000	-	100
Mosoriot primary school			200,000	200,000	200,000	-	100
Siomo primary school			800,000	800,000	800,000	-	100
Taarut Primary school			200,000	200,000	200,000	-	100
Kapcheptuienik primary school			900,000	900,000	900,000	-	100
Kapkinara primary school			250,000	250,000	250,000	-	100
Kibomut primary school			1,000,000	1,000,000		1,000,000	-
Kimugul primary school		500,000		500,000		500,000	-
Muramet primary school		100,000		100,000		100,000	-
Nyoigeno Primary School		100,000		100,000	100,000	-	100

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
CHEMAAN PRIMARY SCHOOL		500,000		500,000	500000	-	100
KAPKEN PRIMARY		400,000		400,000		400,000	-
KAFCHEPROTWA PRIMARY SCHOOL		400,000		400,000		400,000	-
TAARUT PRIMARY		400,000		400,000		400,000	-
CHEBAIBAI PRIMARY		600,000		600,000		600,000	-
CHELOINO PRIMARY SCHOOL		300,000		300,000		300,000	-
KIBOMUT PRIMARY SCHOOL		300,000		300,000		300,000	-
KIMUGUL PRIMARY SCHOOL		400,000		400,000		400,000	-
KIMAECH PRIMARY SCHOOL		400,000		400,000		400,000	-
SAPTET PRIMARY SCHOOL		300,000		300,000	300000	-	100
SIOMO PRIMARY		50,000		50,000		50,000	-
SUGUTEK B PRIMARY SCHOOL		300,000		300,000		300,000	-
KIBIRIR PRIMARY		700,000		700,000		700,000	-

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bb) and AIA	Previous years Outstanding Disbursements				
2021/2022		2021/2022		30/06/2022			
KIFSIGIRYO PRIMARY SCHOOL		500,000		500,000	500000	-	100
DEO OFFICE balance		1,457		1,457		1,457	-
MURAMET PRIMARY SCHOOL		700,000		700,000	700000	-	100
TABAITA PRIMARY SCHOOL		400,000		400,000		400,000	-
CHOGENWO PRIMARY SCHOOL		400,000		400,000		400,000	-
CHELOINO PRIMARY SCHOOL		300,000		300,000		300,000	-
NDELELAI PRIMARY SCHOOL		500,000		500,000	500000	-	100
CHELOINO PRIMARY SCHOOL		400,000		400,000		400,000	-
SIMOTWET PRIMARY		100,000		100,000		100,000	-
CHELOINO PRIMARY SCHOOL		100,000		100,000		100,000	-
chemaan Primary School			600,000	600,000	600000	-	100
Ndalelai Primary School			900,000	900,000	900000	-	100
Kaporet Primary School			1,490,000	1,490,000	1490000	-	100
		15					

FUND ACCOUNT MANAGER  
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Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bb) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Chenacho primary school			800,000	800,000		800,000	-
simottwet primary school			1,200,000	1,200,000	1200000	-	100
michira primary school			700,000	700,000	700000	-	100
Sugutek B primary school			700,000	700,000		700,000	-
Sofit primary school		125,000		125,000	125000	-	100
satiel primary school		125,000		125,000	125000	-	100
satiel primary school		500,000		500,000	500000	-	100
satiel primary school		500,000		500,000	500000	-	100
kapcheplogam primary school			500,000	500,000		500,000	-
<b>Total</b>	<b>47,600,000</b>	<b>10,401,457</b>	<b>15,040,000</b>	<b>73,041,457</b>	<b>57,290,000</b>	<b>15,751,457</b>	<b>78</b>
<b>8.0 Secondary Schools Projects</b>							
Chebangang Day secondary school	2,000,000			2,000,000	2,000,000	-	100

FUND ACCOUNT MANAGER  
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Programme /Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bt) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
CHEMELET Day secondary school	2,000,000			2,000,000	2,000,000	-	100
EMBOMOS secondary school	2,000,000			2,000,000	2,000,000	-	100
KAPTEBENGWET Lapaa Taa Girls School	11,300,000			11,300,000	11,300,000	-	100
KAPRORET secondary school	1,000,000			1,000,000	1,000,000	-	100
SASETA Day secondary school	3,000,000			3,000,000	3,000,000	-	100
CHEBANGANG Day secondary school			4,000,000	4,000,000	4,000,000	-	100
CHEPTABACH Secondary school			250,000	250,000	250,000	-	100
KAPTEBENGWET Lapaa Taa Girls School			4,000,000	4,000,000	4,000,000	-	100
KITALA Secondary school			2,400,000	2,400,000	2,400,000	-	100
NGERERIT Secondary school			1,000,000	1,000,000	1,000,000	-	100
RUSEYA Secondary school			1,600,000	1,600,000	1,600,000	-	100

FUND ACCOUNT MANAGER  
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
Chongenwo day secondary school		1,000,000		1,000,000	1000000	-	100
Kapibengwet Lapaa Taa girls' school			3,000,000	3,000,000	3000000	-	100
terek Secondary		100,000		100,000	100000	-	100
terek sec school		100,000		100,000	100000	-	100
Seanin Secondary (Balance)		63		63		63	-
sotit sec school		154,484	35,516	190,000	190000	-	100
<b>Total</b>	<b>21,300,000</b>	<b>1,854,547</b>	<b>16,285,516</b>	<b>38,940,063</b>	<b>38,940,000</b>	<b>63</b>	<b>100</b>
9.0 Tertiary institutions Projects				-		-	
<b>Total</b>	-		-	-	-	-	
10.0 Security Projects				-		-	
Mogogosiek chiefs' office			750,000	750,000	750,000	-	100
security balance b/d		3,048		3,048		3,048	-

FUND ACCOUNT MANAGER  
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
Satiel Chief Office			150,000	150,000	150,000	-	100
Chemelet Chief's Office			180,000	180,000		180,000	-
<b>Total</b>	-	3,048	1,080,000	1,083,048	900,000	183,048	83
<b>11.0 Acquisition of assets</b>				-		-	
11.1 Motor Vehicles	-		7,510,000	7,510,000	7,510,000	-	100
11.2 Construction of CDF office	-	1,720	-	1,720	-	1,720	-
11.3 Purchase of furniture and equipment	-		-	-	-	-	
11.4 Purchase of computers	-	169,600	-	169,600	163,800	5,800	97
<b>Total</b>	-	171,320	7,510,000	7,681,320	7,673,800	7,520	100
<b>12.0 Other payments</b>				-		-	
konoin sub county director of education			140,000	140,000		140,000	-

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
Sub-county Director of Education Office		2,000		2,000		2,000	-
Strategic plan		17,743		17,743		17,743	-
Agriculture		50,000		50,000		50,000	-
Health		300,000		300,000		300,000	-
Website		10,000		10,000	10000	-	100
Roads		147,705		147,705		147,705	-
<b>Total</b>		<b>527,448</b>	<b>140,000</b>	<b>667,448</b>	<b>10,000</b>	<b>657,448</b>	<b>1</b>
<b>13.0 unallocated fund</b>							
Unapproved projects			1,662,500	1,662,500		1,662,500	-
AIA		131,000		131,000		131,000	-
PMC savings							
<b>Total</b>		<b>131,000</b>	<b>1,662,500</b>	<b>1,793,500</b>	<b>-</b>	<b>1,793,500</b>	<b>-</b>
	<b>137,088,879</b>	<b>23,848,809</b>	<b>47,788,879</b>	<b>208,726,568</b>	<b>173,754,521</b>	<b>34,972,047</b>	<b>83</b>

FUND ACCOUNT MANAGER  
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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-Konoin Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

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

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

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

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

*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.

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

## *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 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> 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 30<sup>th</sup> 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.

XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	AIE NO B104525		66,667,724
Normal Allocation	AIE NO B124577		9,000,000
	AIE NO B119525		8,500,000
	AIE NO B119915		12,000,000
	AIE NO B128156		6,900,000
	AIE NO B128469		7,000,000
	AIE NO B132213		6,000,000
	AIE NO B138881		12,000,000
	AIE NO B126175		7,000,000
	AIE NO B126470		11,600,000
	AIE NO B140613		12,000,000
	AIE NO. B140964	33,000,000	
	AIE NO. B105483	44,000,000	
	AIE NO. B105830	22,000,000	
	AIE NO. B128575	5,000,000	
	AIE NO. B154084	12,000,000	
	AIE NO. B128887	12,000,000	
	AIE NO. B164422	18,000,000	
	AIE NO. B155858	24,088,879	
	AIE NO. A895069	2,700,000	
Conditional Grants	AIE NO...		
Receipt from another Constituency			
<b>TOTAL</b>		<b>172,788,879</b>	<b>158,667,724</b>

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## 2. Proceeds From Sale of Assets

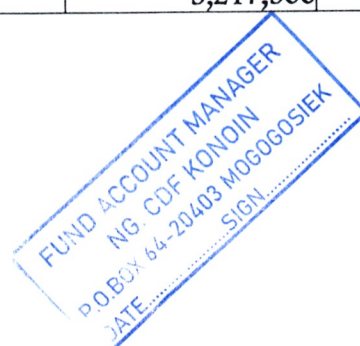
	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	-	-

## 3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	9,000
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	9,000

## 4. Compensation of Employees

	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,375,800	2,474,750
Personal allowances paid as part of salary		
House Allowance	-	
Transport Allowance	-	
Leave allowance	-	
Gratuity to contractual employees	729,500	709,200
Employer Contributions Compulsory national social security schemes	112,200	118,200
<b>Total</b>	<b>3,217,500</b>	<b>3,302,150</b>



*Notes to the Financial Statements (Continued)*

5. Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	36,950	47,260
Electricity	-	
Water & sewerage charges	-	
Office rent		
Communication, supplies and services	283,424	688,446
Domestic travel and subsistence	607,400	310,400
Printing, advertising and information supplies & services	-	
Rentals of produced assets		
Training expenses		1,321,500
Hospitality supplies and services	-	234,900
Other committee expenses	3,335,242	4,370,590
Committee allowance	1,048,000	
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	1,365,525	1,243,793
Fuel, oil & lubricants	300,000	
Other operating expenses		
Bank service commission and charges	16,440	6,142
Other Operating Expenses	-	
Security operations	-	
Routine maintenance - vehicles and other transport equipment	-	15,300
Routine maintenance- other assets	-	27,000
<b>TOTAL</b>	<b>6,992,981</b>	<b>8,265,331</b>

6. Transfer to Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	57,290,000	62,465,315
Transfers to Secondary Schools	38,940,000	42,400,000
Transfers to Tertiary Institutions	-	
<b>TOTAL</b>	<b>96,230,000</b>	<b>104,865,315</b>

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 NG. CDF KONOIN  
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Notes to the Financial Statements (Continued)

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	33,676,700	23,002,000
Bursary -Tertiary (see attached list)	11,103,120	10,630,340
Bursary- Special Schools	-	
Mocks & CAT (see attached list)	-	
Social Security programmes (NHIF)	-	
Security Projects (see attached list)	900,000	1,050,000
Roads (see attached list)		721,500
Sports Projects (see attached list)	4,258,840	688,800
Environment Projects (see attached list)	3,691,580	3,921,404
Emergency Projects (see attached list)	6,000,000	6,800,000
<b>TOTAL</b>	<b>59,630,240</b>	<b>46,814,044</b>

8. Acquisition of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	7,510,000	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	-	-
Purchase of computers, printers and other equipments	163,800	220,000
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		
<b>TOTAL</b>	<b>7,673,800</b>	<b>220,000</b>

Notes to the Financial Statements (Continued)



### 9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
social hall		200,000
others INTERNET	10,000	398,000
		-
<b>TOTAL</b>	<b>10,000</b>	<b>598,000</b>

### 10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	<b>23,319,067</b>	<b>24,947,092</b>
<i>Equity Bank, Litein Branch. Konoin NGCDF ACC A/C no.0530281027947</i>	-	-
<b>Total</b>	<b>23,319,067</b>	<b>24,947,092</b>

10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

### 11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>



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

*Notes to the Financial Statement Continued*

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	1,427,425	718,225
Gratuity held during the year (B)	729,500	709,200
Gratuity paid during the Year (C)	1,721,025	-
Closing Gratuity earned as at 30 <sup>th</sup> June D= A+B-C	435,900	1,427,425

13. Balances Brought Forward

	2021-2022	2020- 2021
	Kshs	Kshs
Bank accounts	24,947,092	29,626,008
Cash in hand		
Imprest	329,142	329,142
<b>TOTAL</b>	<b>25,276,234</b>	<b>29,955,150</b>
less opening gratuity provision	1,427,425	718,225
	<b>23,848,809</b>	<b>29,236,925</b>

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Notes to the Financial Statement Continued*

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	-	-	-
<b>Total</b>	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020- 2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	329,142	329,142
Imprest issued during the year (B)	2,177,360	2,413,890
Imprest surrendered during the Year (C)	2,506,502	2,413,890
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	329,142
<b>Net changes in accounts receivables D-A</b>	<b>(329,142)</b>	<b>-</b>

16. Changes in Accounts Payable – Deposits and Retentions (Gratuity)

	2021-2022	2020- 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	1,427,425	718,225
Deposits and Retention held during the year (B)	729,500	709,200
Deposits and Retention paid during the year ©	1,721,025	-
Closing accounts payable at 30th June (D=A+B-C)	435,900	1,427,425
<b>Net changes in accounts payables D-A</b>	<b>(991,525)</b>	<b>709,200</b>

*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	729,500	709,200
Others	-	-
Total	729,500	709,200

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	kshs
Compensation of Employees	2,233,308	1,301,891
Use of goods and services	4,886,177	4,580,958
Transfers to Other Government Units	15,751,520	36,351,520
Other grants and transfers	9,642,573	11,722,434
Acquisition of Assets	7,520	7,520
Other payments	657,448	1,248,948
Fund pending approval	1,793,500	16,813,000
TOTAL	34,972,047	72,026,271

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17.4: PMC account balances (See Annex 5)

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	43,015,815	33,149,461
<b>Total</b>	<b>43,015,815</b>	<b>33,149,461</b>

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

**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
Construction of buildings	a	b	c	d=a-c	
1.					
2.					
3.					
<b>Sub-Total</b>					
Construction of civil works					
4.					
5.					
6.					
<b>Sub-Total</b>					
Supply of goods					
7.					
8.					
9.					
<b>Sub-Total</b>					
Supply of services					
10.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
<b>NG-CDFC Staff</b>				
1. Evah Chepkirui	Accounts Clerk	1/10/2018	108,250	
2. Jedhidah Chepkorir	Administrative Assistant	1/12/2019	900,00	
3. Mercy Chepkemoi	Office Assistant	1/10/2018	54,125	
4. Samwel Kirui	Security	1/10/2018	57,750	
5. Edwin Koech	Security	1/10/2018	57,750	
6. Erick Langat	Office Assistant	1/6/2020	72,000	
7. Dennis Langat	Clerk of Works	1/12/2019	108,000	
8. Desmond Chepkwony	Projects Officer	1/6/2020	72,000	
9. Davies Bett	Driver	1/10/2020	90,250	
10. Martin Rono	Former ICT officer		6,200	Underpayment of previous gratuity
11. Geoffrey Langat	Former Office Assistant		3,875	Underpayment of previous gratuity
12. Timothy Ngeno	Former Accounts Clerks		9,300	Underpayment of previous gratuity
<b>Sub-Total</b>				
<b>Grand Total</b>			<b>729,500</b>	

**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
<b>1.0 Administration and Recurrent</b>				
1.1 Compensation of employees	Payment of Staff Salaries and Gratuity Payment of Employee NSSF Payment of Staff NHIF	2,233,308	1,301,891	ongoing
1.2 Committee allowances	Payment of committee sitting allowances, transport, conferences. Purchase of fuel, GK	958,843	906,843	ongoing
1.3 Use of goods and services	vehicle/motorcycle repair and maintenance, printing, stationery, telephone, travel and subsistence, office tea, purchase of photocopier, cabinet, Bursary Courier services, public address system	939,497	1,461,762	ongoing
<b>Total</b>		<b>4,131,648</b>	<b>3,670,496</b>	
<b>2.0 Monitoring and evaluation</b>		-		
2.1 Capacity building	Undertake training of the FMCS/NG-CDFCS on NG-CDF related issues	1,508,988	228,988	ongoing
2.2 Committee allowances	Payment of Committee allowances	1,215,070	1,601,070	ongoing
2.3 Use of goods and services	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence. Public participation through vetting of bursary forms.	263,779	382,295	ongoing
<b>Total</b>		<b>2,987,837</b>	<b>2,212,353</b>	
<b>3.0 Emergency</b>				
3.1 Primary Schools	To cater for unforeseen circumstances	-		ongoing
3.5 Unutilized		2,009,116	806,909	ongoing

<b>Total</b>			<b>2,009,116</b>	<b>806,909</b>	
<b>4.0 Bursary and Social Security</b>					ongoing
4.1 Secondary Schools	Bursary for the needy		834,786	11,486	ongoing
4.2 Tertiary Institutions	Bursary for the needy		2,398,661	5,020,781	ongoing
4.3 Social Security	Bursary for the needy		2,400,000	-	
4.4 Special Needs					
<b>Total</b>			<b>5,633,447</b>	<b>5,032,267</b>	ongoing
<b>5.0 Sports</b>					
	Purchase of sports equipment		751,721	2,544,889	
5.1			-		
<b>Total</b>			<b>751,721</b>	<b>2,544,889</b>	Tendering in progress
<b>6.0 Environment</b>					
Cheslot spring in Koiwa location	Water protection; comprising of reinforced concrete barrier wall, wire mesh cover and planting of indigenous seedlings around the spring.				
Konoin police station	Water protection; comprising of reinforced concrete barrier wall, wire mesh cover and planting of indigenous seedlings around the spring.		150,000		Tendering in progress
Kaptien location water spring	Water protection; comprising of reinforced concrete barrier wall, wire mesh cover and planting of indigenous seedlings around the spring.		150,000		
Boito location water spring	Water protection; comprising of reinforced concrete barrier wall, wire		150,000		Balances
				300,000	Awaiting reallocation approval from the Board

	mesh cover and planting of indigenous seedlings around the spring.				
Mosonik Location water spring	Water protection; comprising of reinforced concrete barrier wall, wire mesh cover and planting of indigenous seedlings around the spring.	150,000	300	balances	
Konoin NG-CDF office					
mesondo water spring		1,030	300,000	balances	
Kirimose water spring		300,000	300,000	balances	
Tabatia Primary School		300	300,000		
mogogosiek water spring		90	150,000		
Springs		13,821	-		
<b>Total</b>		<b>1,065,241</b>	<b>1,950,000</b>	Awaiting succession	
<b>7.0 Primary Schools Projects</b>				Awaiting succession	
Artamor Primary school	Purchase of 0.5 acres of land	1,000,000		at tendering	
Kipkoibet primary school	Purchase of 0.5 acre piece of land	1,000,000		Awaiting succession	
kaptebengwet primary School	completion of administration block - Wall plastering, doors, window panes, ceiling, veranda and general painting	600,000		Tendering in progress	
Kimugul-Ruseya Primary school	purchase of 0.2 acre piece of land	600,000	1,000,000	Awaiting succession	
Muramet primary school	Construction of one storeyed building block	3,000,000	500,000	Awaiting succession	

	comprising of 4 classrooms; ground floor 2 Classrooms and 1 <sup>st</sup> floor 2 classrooms. Phase I activities; - Foundation, floor works, walling, plastering, Installation of doors, windows, window panes, and general painting to completion on ground floor.			
Kibomut primary school	Purchase of 0.5 acres of land for school land expansion.	1,000,000	100,000	Awaiting succession
Kimugul primary school	Purchase of 0.25 acres of land for school land expansion	500,000	400,000	
Muramet primary school	Purchase of 0.1 acres of land for school land expansion	100,000	400,000	
Kapken Primary School	Completion of library-plastering, flooring, fixing of doors and paint works	400,000	400,000	
Kapcheptotwa Primary School	Classroom construction to completion	400,000	600,000	
Taarut Primary School	Classroom construction to completion	400,000	300,000	
Chebaibai Primary School	Purchase of land- 0.4 acres of land	600,000	300,000	
Cheloino Primary School	Purchase of land-0.2 acres of land	300,000	400,000	
Chebomut Primary School	Purchase of land-0.2 acres of land	300,000	400,000	
Kimugul Primary School	Purchase of land-0.3 acres of land	400,000	50,000	
Kimaech Primary School	Purchase of land-0.3 acres of land	400,000	300,000	
Siomo Primary School		50,000	700,000	Awaiting succession
Sugutek B Primary School	Purchase of land- 0.2 acres of land	300,000	1,457	Balances
Kibirir Primary School	Purchase of 0.3 acres of land (Kshs. 500,000) and completion of classroom- roofing, doors & windows, plaster and painting (Kshs. 200,000)	700,000	400,000	Awaiting succession

DEO Office balance	balances	1,457	400,000	Awaiting succession
Tabaita Primary School	Purchase of 0.3 acres of land	400,000	300,000	Awaiting succession
Chogenwo Primary School	Purchase of 0.3 acres of land	400,000	400,000	Awaiting succession
Cheloino Primary School	Purchase of 0.3 acres of land	300,000	100,000	Awaiting complaint resolution
Cheloino Primary School	Purchase of 0.2 acres of land	400,000	100,000	Awaiting complaint resolution
Simotwet Primary School	completion of one classroom	100,000	200,000	Awaiting funds from NGCDF Board
Cheloino Primary School	completion of one classroom	100,000	800,000	Awaiting funds from NGCDF Board
Chenacho primary school	purchase of 0.3 acres of land	800,000	700,000	Awaiting funds from NGCDF Board
Sugutek B primary school	Completion of a storey building comprising of 4 classrooms; Fixing of 8mm non slip coloured first grade ceramic floor tiles in storey building of four classrooms, ceiling and electrical works.	700,000	500,000	Awaiting funds from NGCDF Board
Kapcheplogam primary school	Purchase of 0.3 acres of land	500,000		
<b>Total</b>		<b>15,751,457</b>	<b>6,000,000</b>	
<b>8.0 Secondary Schools Projects</b>		-		
Seanin Secondary (Balance)		63		
sotit sec school		-		
<b>Total</b>		<b>63</b>	<b>13,250,000</b>	
<b>9.0 Tertiary institutions Projects</b>		-		
<b>Total</b>		-		
<b>10.0 Security Projects</b>		-		
Mogogosiek Chiefs office		3,048	750,000	
Chemelet Chief's Office		180,000		Awaiting funds from NGCDF Board
<b>Total</b>		<b>183,048</b>	<b>750,000</b>	
<b>11.0 Acquisition of assets</b>		-		
11.1 Motor Vehicles		-		
11.2 Construction of CDF office		1,720		

11.3 Purchase of furniture and equipment	-		
11.4 Purchase of computers	5,800		
<b>Total</b>	<b>7,520</b>		
12.0 Other payments	-		
Konoin Sub county Director of Education	140,000	721,500	Awaiting funds from NGCDF Board
Sub-county Director of Education Office	2,000	2,000	
Strategic plan	17,743	17,743	
Agriculture	50,000	50,000	
Health	300,000	300,000	
Website	147,705	147,705	
Roads			
<b>Total</b>	<b>657,448</b>	<b>1,248,948</b>	
13.0 unallocated fund			
Unapproved projects	1,662,500	16,813,000	
AIA	131,000		
FMC savings			
<b>Total</b>	<b>1,793,500</b>	<b>16,813,000</b>	
	<b>34,972,047</b>	<b>72,026,271</b>	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2020/2021			2021/2022
Land				
Buildings and structures	8,449,980			8,449,980
Transport equipment	4,969,432	7,510,000		12,479,432
Office equipment, furniture and fittings	1,366,600			1,366,600
ICT Equipment, Software and Other ICT Assets	1,194,800	163,800		1,358,600
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>15,980,812</b>	<b>7,673,800</b>		<b>23,654,612</b>

Annex 5 –PMC Bank Balances as at 30 June 2022

NO.	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
					2021/22	2020/21
1	AINAPKOI PRIMARY SCHOOL	1199242691	KCB	14/09/2016	43,015.00	244,378
2	AREGERIOT PRIMARY SCHOOL	1173899812	KCB	27/08/2015	3,228,678.00	312,043.50
3	BESIOBEI PRIMARY SCHOOL	1210618222	KCB	31/05/2017	120,211.00	1,875
4	BOITO CHIEFS OFFICE	1202285678	KCB	15/11/2017	1,241.00	13,623.50
5	BOSTO MIXED DAY SECONDARY SCHOOL	1177669706	KCB	4/1/2016	16,655.50	17,920.50
6	CHEBAIBAI PRIMARY SCHOOL	1178898970	KCB	10/7/2017	1,397,333.50	1,398,398.50
7	CHEBANGAANG DAY SEC SCHOOL	1152730142	KCB	18/2/2016	22,153.00	47,165
8	CHEBANGANG PRIMARY SCHOOL	1209999072	KCB	CLOSED	445.00	1,510.00
9	CHEBWONGO PRIMARY SCHOOL	1178467171	KCB	3/5/2014	135,743.00	136,808.00
10	CHEIBEI PRIMARY SCHOOL	1212405137	KCB	3/2/2016	13,330.00	13,379
11	CHELOINO PRIMARY SCHOOL	1175378488	KCB	10/7/2017	49,409.00	50,474
12	CHEMALAL SECONDARY SCHOOL	1105653706	KCB	5/10/2015	2,622.30	2,622.30
13	CHEMELET SECONDARY SCHOOL	1177690578	KCB	5/10/2006	104,757.00	105,948.00

14	CHENACHO PRIMARY SCHOOL	1237963230	KCB	5/1/2016	15,903.00	646,923.00
15	CHEPCHABAS SECONDARY SCHOOL	1110996322	KCB	17/2/2009	249,517.60	249,517.60
16	CHEPCHIRIK PRIMARY SCHOOL	1178118568	KCB	21/01/2016	200,201.00	29,542.00
17	CHEPKOIN PRIMARY SCHOOL	1202714919	KCB	25/11/2016	5,091.50	5,646.50
18	CHEPKOK PRIMARY SCHOOL	1182118887	KCB	3/7/2016	3,000,208.00	1,273.00
19	CHEFNYOIBEK PRIMARY SCHOOL	1207359653	KCB	17/3/2017	9,774.50	1,253,899.50
20	CHEPTABAACH SECONDARY SCHOOL	1112792503	KCB	17/7/2009	12,090.50	11,010.50
21	CHEPTALAL PRIMARY SCHOOL	1110868847	KCB	26/2/2009	1,118.00	10,309.00
22	CHEPTALAL SECONDARY SCHOOL	1111101949	KCB	6/2/2009	555.00	1,620.00
23	CHORWET PRIMARY SCHOOL	1203484054	KCB	14/12/2016	675.00	675
24	CHORWET SECONDARY SCHOOL	1208628208	KCB	12/4/2017	497,659.50	497,659.50
25	EMBOMOS SECONDARY SCHOOL	1198816066	KCB	6/9/2016	2,000,489.00	2,500,526.00
26	KABAIBAI PRIMARY SCHOOL	1182183468	KCB	6/6/2016	578.50	37,769.50
27	KABIANGEK SECONDARY SCHOOL	1110956622	KCB	13/2/2009	2,029.35	2,029.35
28	KABOISIO PRIMARY SCHOOL	1178901173	KCB	18/2/2016	4,614.25	5,679.25

29	KABOMO PRIMARY SCHOOL	1183745362	KCB	19/7/2016	380,941.00	130,829.00
30	KAMAGOMON PRIMARY SCHOOL	1226679919	KCB	10/4/2018	7,837.00	22,902.00
31	KAPCHEPKOLE PRIMARY SCHOOL	1282715445	KCB	27/1/2021	389.00	9,580.00
32	KAPCHEPKOLE SECONDARY SCHOOL	1167482697	KCB	12/2/2015	1,210.00	1,210.00
33	KAPCHEPTINET BLUEMAN PRIMARY SCHOOL	1179310012	KCB	3/3/2016	168,662.50	23,453.50
34	KAPCHEPTUENIK PRIMARY SCHOOL	1206774894	KCB	3/3/2017	3,276,307.00	300,022.00
35	KAPKEN PRIMARY SCHOOL	1110775105	KCB	30/1/2009	158.50	158.5
36	KAPKILAIBEI PRIMARY SCHOOL	1205830782	KCB	8/2/2017	123,020.00	124,085
37	KAPKINARA PRIMARY SCHOOL	1183227310	KCB	4-Jul-16	2,145,086.00	2,202,247.50
38	KAPLELEITO PRIMARY SCHOOL	1178070425	KCB	20-Jan-16	183,728.50	42,793.50
39	KAPLETYO PRIMARY SCHOOL	1171089775	KCB	5-Jun-15	99,309.00	100,374.00
40	KAPSEBETET PRIMARY SCHOOL	1108366678	KCB	16-Mar-07	206,126.73	200,898.28
41	KAPSET PRIMARY SCHOOL	1207263230	KCB	15-Mar-17	16,868.00	11,910
42	KAPSET SECONDARY SCHOOL	1113093935	KCB	7-Aug-09	1,099.00	1,099.00
43	KAPSIR PRIMARY SCHOOL	1208323423	KCB	5-Apr-17	0.50	0.5
44	KAPSIR SECONDARY SCHOOL	1169852149	KCB	27-Apr-15	100,557.50	1,622.50
45	KAPSIRATET PRIMARY SCHOOL	1205685081	KCB	6-Feb-17	61,190.00	61,190

46	KAPTEBENGWET PRIMARY SCHOOL	1205772847	KCB	7-Feb-17	255.00	255
47	KAPTEBENGWET BOYS SECONDARY SCHOOL	1110856733	KCB	31-Mar-14	4,864.00	5,929.00
48	KAPTEMBWO PRIMARY SCHOOL	1207968587	KCB	27-Mar-17	200,859.50	1059.5
49	KAPTEMBWO SECONDARY SCHOOL	1109573308	KCB	4-Nov-08	996,454.00	996,454.00
50	KAPTEN PRIMARY SCHOOL	1203314639	KCB	9-Dec-16	184,979.00	1,227.00
51	KAPTEN PRIMARY SCHOOL	1200994892	KCB	19-Oct-16	280,623.00	280,623.00
52	KAPTEN SECONDARY SCHOOL	1110704712	KCB	26-Jan-09	758.00	1,010.50
53	KEBUMBUR SECONDARY SCHOOL	1167536029	KCB	13-Feb-15	1,567.00	831,122
54	KENYAGORO PRIMARY SCHOOL	1207298999	KCB	16-Mar-17	905.00	905
55	KIBANJALAL PRIMARY SCHOOL	1266062181	KCB	15-Oct-19	298,460	298,460
56	KIBITGOI PRIMARY SCHOOL	1183320914	KCB	6-Jul-16	588	588
57	KIBOMUT PRIMARY SCHOOL	1178124657	KCB	21-Jan-16	4,992.00	6,057
58	KIMARWANDI PRIMARY SCHOOL	1184195072	KCB	30-Jul-16	192,127.50	202,218.50
59	KIMARWANDI SECONDARY SCHOOL	1201736161	KCB	3-Nov-16	370,843.00	222,108.00
60	KIMORI PRIMARY SCHOOL	1183315333	KCB	6-Jul-16	245,026.00	95,174.50
61	KIMORI SECONDARY	1202624979	KCB	23-Nov-16	705.00	705

	SCHOOL							
62	KIMUGUL PRIMARY SCHOOL	1199594792	KCB	21-Sep-16		813.00		1,878
63	KIMUTA PRIMARY	1182369251	KCB	13-Jun-16		5,971.50		44,652.50
64	KIMULOT PRIMARY SCHOOL	1110954387	KCB	14-Feb-09		749,543.00		685,708.00
65	KIPKELOK PRIMARY SCHOOL	1199740284	KCB	23-Sep-16		95,448.50		164,660.50
66	KIPKETTI I PRIMARY SCHOOL	1184015015	KCB	26/7/2016		2,137.00		272,602
67	KIPKORIR SALAT SECONDARY	1124833838	KCB	14/02/2011		29,129.55		2,150,721.55
68	KIPRAISI SECONDARY SCHOOL	1150570814	KCB	8/3/2014		964.00		964
69	KIPRAISI SECONDARY SCHOOL	1177509547	KCB	24/12/2015		91,825.00		1,965,648.00
70	KIPSIGIRYO PRIMARY SCHOOL	1182081045	KCB	2/6/2016		954,879.50		431,145.50
71	KIPSINENDE PRIMARY SCHOOL	1183699193	KCB	closed		1,146		1,146
72	KIPTEMENJO PRIMARY SCHOOL	1172848653	KCB	29-Jul-15		746,633.50		701,129.50
73	KIPTENDEN PRIMARY SCHOOL	1259643891	KCB	27-Jun-19		670.00		1,735.00
74	KIRIMOSE PRIMARY SCHOOL	1206610867	KCB	28-Feb-17		6,146.00		6,146
75	KIRIMOSE SECONDARY SCHOOL	1129803686	KCB	19-Aug-11		26,239.50		1,526,624.50
76	KITAIMA PRIMARY SCHOOL	1206983418	KCB	8-Mar-17		5,717.50		25,228.50
77	KOBEL PRIMARY SCHOOL	1209375850	KCB	5-May-17		1,165.00		2,230

78	KOBOR PRIMARY SCHOOL	1205824944	KCB	8-Feb-17	382.00	382
79	KOIWA CENTRAL SECONDARY SCHOOL	1112752048	KCB	14-Feb-11	1,795.00	22,860
80	KOMIRMIR PRIMARY SCHOOL	1181724953	KCB	20-May-16	25,525.00	500,155
81	LOBOKWO PRIMARY SCHOOL	1207275131	KCB	15-Mar-17	746,408.00	447,599
82	MESWONDO SECONDARY SCHOOL	1105290972	KCB	6-Oct-06		2,483,693
83	MICHIRA SECONDARY SCHOOL	1179792793	KCB	19-Mar-16	969.00	3,219
84	MOGOGOSIEK CHIEFS OFFICE	1201888182	KCB	14-Nov-16	296.00	679.5
85	MOGONJET SECONDARY SCHOOL	1111093830	KCB	26-Feb-09	11,623.00	12,688.50
86	MOSONIK CHIEFS OFFICE	1209631210	KCB	11-May-17	200,796.00	1,861
87	MOSORIOT PRIMARY SCHOOL	1182286232	KCB	9-Jun-16	1,125.00	1,541,279.50
88	MOSORIOT PRIMARY SCHOOL	1167482026	KCB	15-Aug-16	935.00	935
89	MOROMBO PRIMARY SCHOOL	1179080270	KCB	24-Feb-16	350,750.00	750.51
90	MUGENYI DAY SECONDARY SCHOOL	1176991019	KCB	3-Dec-15	53,948.00	1,000,154.50
91	MURAMET PRIMARY SCHOOL	1205343911	KCB	28-Jan-17	153,545.00	1,965
92	MUTERERJET PRIMARY SCHOOL	1206784595	KCB		6,745.00	96,916.50
93	NDALELAI PRIMARY SCHOOL	1181862434	KCB	25-May-16	276,886.00	29,144

94	NGERERIT SECONDARY SCHOOL	1110634293	KCB	20-Jan-09	251,590.00	1,116
95	NK CHEBELYON PRIMARY SCHOOL	1110597932	KCB	16-Jan-09	1,097.30	1,097.30
96	NYAKESU PRIMARY SCHOOL	1183116799	KCB	30-Jun-16	64,131.50	
97	NYAMAREDA PRIMARY SCHOOL	1174424575	KCB	9-Sep-15	132,698.00	133,889
98	NYOIKENO PRIMARY SCHOOL	1209777363	KCB	15-May-17	43,531.00	315,707
99	RERENDET PRIMARY SCHOOL	1205758720	KCB	2-Jul-17	5,494.00	13,811
100	RESEYA SECONDARY SCHOOL	1109882610	KCB	24/11/2008	1,684,809.00	86,252
101	SASETA AIC PRIMARY SCHOOL	1156317274	KCB	9-Jul-14	6,344.00	7,409.50
102	SASETA PRIMARY SCHOOL	1199241075	KCB	14-Sep-16	7,189.00	22,254
103	SASETA GIRLS SECONDARY SCHOOL	1110249667	KCB	17-Dec-08	39,744.00	88,026
104	SATIET PRIMARY SCHOOL	1207361615	KCB	17-Mar-17	1,028.00	978,853
105	SEANIN PRIMARY SCHOOL	1208283960	KCB	4-Apr-17	6,592.00	93,985.50
106	SEANIN SECONDARY SCHOOL	1176107429	KCB	30-Oct-15	1,316.50	1,316.50
107	SIMOTI SECONDARY SCHOOL	1200931963	KCB	15-Oct-16	409,203.00	10,268
108	SIMOTWET DAY&BOARDING PRIMARY SCHOOL	1177961369	KCB	15-Jan-16	402,200.00	21,517.50

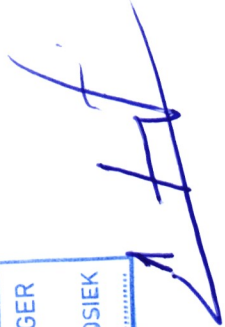
109	SINENDOIK SECONDARY SCHOOL	1150423404	KCB	5-Mar-14	11,402.00	11,402.50
110	SIOMO PRIMARY SCHOOL	1203013485	KCB	2-Dec-16	41,512.00	38,268.50
111	SITONIK PRIMARY SCHOOL	1212791290	KCB	18-Jul-17	390.00	490
112	SOTIT GIRLS SECONDARY SCHOOL	1172036683	KCB	3-Jul-15	190,250.00	450.5
113	SOTIT PRIMARY SCHOOL	1204870837	KCB	18-Jan-17	551,478.00	51,669.50
114	ST.BRIGIDS SECONDARY SCHOOL	1109780575	KCB	17-Nov-08	889.00	889
115	ST.PETERS BUSORETO PRI SCHOOL	1176581147	KCB	17-Nov-15	10,168.00	43,359.50
116	SUGUTEK B PRIMARY SCHOOL	1183572557	KCB	14-Jul-16	28,586.00	29,651
117	TAARUT PRIMARY SCHOOL	1210636190	KCB	31-May-17	2,229.00	11,046
118	TABOINO SECONDARY SCHOOL	1147874905	KCB	8-Sep-14	1,272.00	151,841
119	TALALGA PRIMARY SCHOOL	1197574425	KCB	15-Aug-16	200,480.00	680.5
120	TEBESWET PRIMARY SCHOOL	1205504788	KCB	1-Feb-17	398,840.00	398,840.00
121	TEREK PRIMARY SCHOOL	1111725845	KCB	24-Apr-09	1,993.10	1,993.10
122	TEREK SECONDARY SCHOOL	1137905174	KCB	15-Nov-12	-	101,861
123	TUIYOBEI SECONDARY SCHOOL	1156704723	KCB	16-Jul-14	749.00	749

124	AIC EMMANUEL PRIMARY	530274778938	EQUITY	7/11/2017	57,588.40	57,588.40
125	BOITO CHIEFS OFFICE	530280928034	EQUITY	29-05-2021	1,240.00	450,050
126	BEEK AB ARWET PRIMARY	530270203753	EQUITY	13-10-2016	28,424.00	28,424
127	CHEMAAN PRIMARY	530269029153	EQUITY	19-07-2016	19,234.00	1,775
128	CHEMALAL PRIMARY	5300280765983	EQUITY	31-03-2021	5,805.00	36,925
129	CHEFCHABAS PRIMARY	530294398537	EQUITY	9/9/2009	833.63	833.63
130	CHEFTABACH PRIMARY	530199818600	EQUITY	17-10-2012	142,6	14,062.60
131	CHEPTALAL DOS OFFICE	530271972387	EQUITY	3/3/2017	2,820.00	2,820
132	CHEPTINGTING PRIMARY	530269107593	EQUITY	26-07-2016	1,897.00	800,450
133	CHONGENWO SECONDARY	530162491535	EQUITY	5/6/2014	30,100.00	1,080
134	KAPRORET PRIMARY	530278749870	EQUITY	10/4/2019	126,981.00	13,160
135	KAPSENGERE PRIMARY	530293563668	EQUITY	20-02-2009	12,967.00	12,967
136	KIPKELOK PRIMARY	530193265744	EQUITY	8/12/2008	622.20	622,20
137	KITALA MIXED DAY SECONDARY	530266397466	EQUITY	12/1/2016	119,539.00	1,000,035
138	KITALA PRIMARY	530294398099	EQUITY	9/9/2009	1,659.50	1,659.50
139	KOITALEL PRIMARY	530269817686	EQUITY	14-09-2016	1,883.72	1,883.72
140	KOIWA CENTRAL SECONDARY	530262764694	EQUITY	25-08-2014	19,380.00	19,380
141	KOIWA HEALTH CENTRE	530193833606	EQUITY	23-04-2009	3,884.05	3,884.05
142	MESWONDO PRIMARY	530193559004	EQUITY	20-02-2009	15,986.85	15,986.85



143	MOGONJET PRIMARY	530271629016	EQUITY	4/2/2017	987.00	987
144	NYAGESU PRIMARY	530297998846	EQUITY	22-09-2011	760.00	760
145	RUSEYA PRIMARY	530277581233	EQUITY	30-08-2018	737.20	737
146	SUGUTEK PRIMARY	530272946480	EQUITY	25-05-2017	170,405.00	170,405
147	KAPTEBENGWET LAPAA TAA GIRLS	530281036607	EQUITY		12,649,254.00	
148	TUIYOBEL PRIMARY	530193399267	EQUITY	16-01-2009	2,870.25	2,870.25
	<b>TOTAL</b>				<b>43,015,815</b>	<b>33,149,461</b>

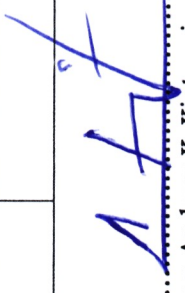
FUND ACCOUNT MANAGER  
 NG CDF KONONIN  
 P.O.BC 09-20403 MOGOGOSIEK  
 DATE..... SIGN.....



**Annex 6: Progress on Follow Up of Auditor General's Recommendations**

The following is the summary of issues raised by the Auditor General, and Management comments that were provided to the auditor and subsequent progress made on the resolution of the issues:

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Bursaries disbursement, variance in schedule or ledgers and lack of acknowledgements letters and receipts	Correct schedules or ledger has been provided and acknowledgements letters and receipts provided	Resolved	
2.1	Projects inspection report	Explanation and documents provided	Resolved	
2.0	Bursary Payment for Boda Boda Riders	Explanation and documents provided	Resolved	

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 Name: Andrew K. Kiptanui  
 Fund Account Manager.

