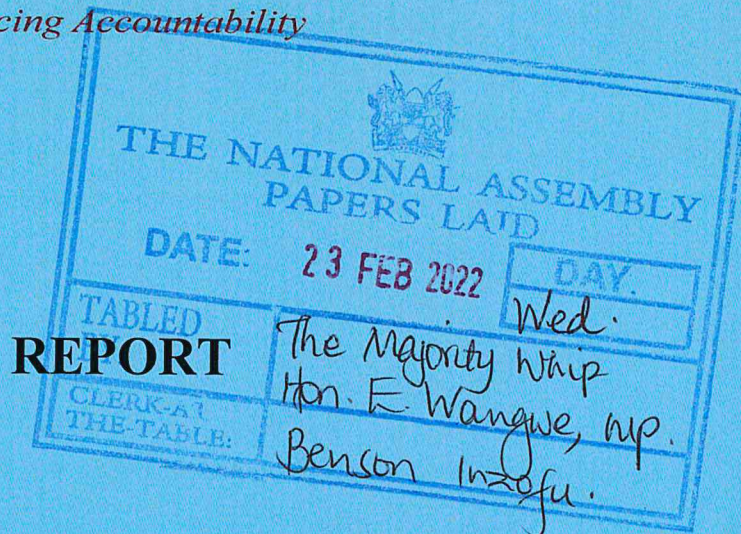


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

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For the year ended June 30, 2020

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.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

N o	Designation	Name
1.	A.I.E holder	MWIBIRI FRANCIS
2.	Sub-County Accountant	SAMWEL SIGEI
3.	Chairman NGCDFC	JANET TOBON
4.	Member NGCDFC	STANLEY KORIR

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Kipkelion East Constituency Headquarters

P.O. Box 188-20203
LONDIANI,
ENGINEERS

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

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For the year ended June 30, 2020

(f) NGCDF KIPKELION East Constituency Contacts

Telephone: (254) 704480200

kipkelioneast@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF KIPKELION EAST Constituency Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank (specify the constituency account banker details)

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

(h) Independent Auditors

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

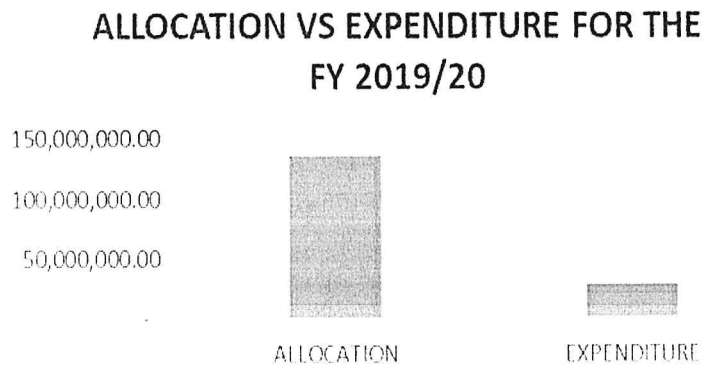
(i) Principal Legal Adviser

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

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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE
Funds disbursements:

Kipkelion East NG-CDF has in the last financial year disbursed **Ksh 29,657,204 00** out of a total allocation of **Kshs 137,367,724.14**. This shows slow absorption of funds by the PMCs mainly due to Covid-19 pandemic.:
Graphically



Key Achievements:

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

Pictorial:

1. Chepseon Secondary School- Purchase of School Bus

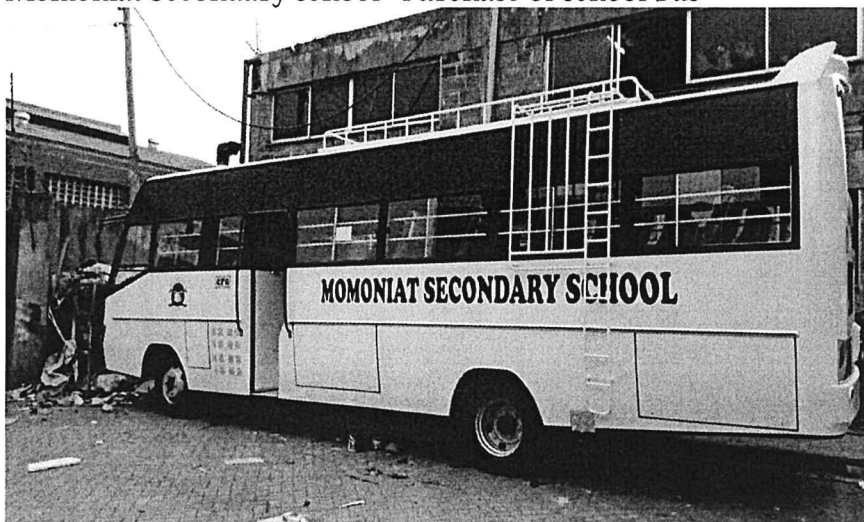


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION
EAST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

2. Momoniat Secondary school- Purchase of school bus



3. Kimasian secondary school- Purchase of school Bus



Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. Low absorption of funds due to Covid- 19 pandemic example delayed disbursement of bursary funds despite beneficiaries being identified.

Challenges:

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

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

Reports and Financial Statements

For the year ended June 30, 2020

COMPARISONS BETWEEN FY 2019/20 AND FY 2018/19

ALLOCATION FOR THE FY
2019/20 VS 2018/19

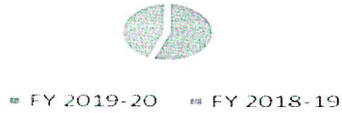
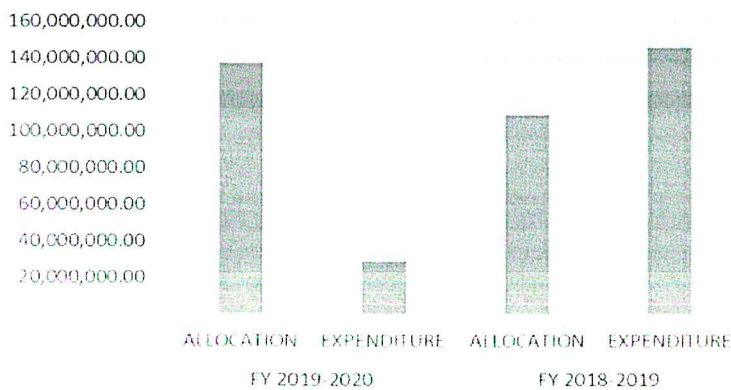
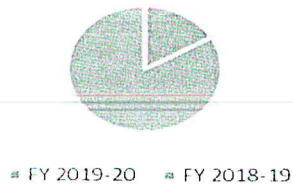


Chart Title



EXPENDITURES FOR THE FY 2019/20 VS
2018/19



SAMPLE OF THE PROJECTS IMPEMETED

Sign

Phkay

CHAIRMAN NGCDF COMMITTEE

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

Reports and Financial Statements

For the year ended June 30, 2020

I. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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-Kipkelion East Constituency's 2018-2022 plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 19/20 -we increased number of classrooms from 400 to 600 in schools within the constituency - Bursary beneficiaries: 694 at various universities
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 19/20 there was no construction of chiefs office due to covid-19 pandemic
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 19/20, we have planted more trees, fruits trees and indigenous trees
Sports	To empower	Increased sports	Improved youth	We have carried

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

The NG-CDFC carries out public participation after every two years to make sure projects funded are- community based, sustainable, addresses community needs, fully funded to completion and handed to the community once complete

2. Environmental performance

Through budget proposal, the NG-CDFC allocates yearly a minimum 2% of the total allocation towards environmental activities.

The constituency has been able to plant more than 10,000 tree seedlings at various public institutions but the main challenge is that institutions have not fenced the seedlings leading to destructions by animals.

NG-CDFC have also install volt guard to control power surges and fire extinguishers strategically at the office

3. Employee welfare

The NG-CDF staff are hired through advertisement of vacant position, shortlisting, interviews and subsequent hiring. The hiring process are carried out by NG-CDFC. The staff are regularly appraised to improve performance. Through capacity building, NG-CDF staff are trained regularly. Fire extinguishers are strategically placed in case of fire outbreak. NG-CDFC in the recruitment process takes into consideration the gender and has employed 3 females out of 9 positions in the NG-CDF office

4. Market place practices-

Through PMC tendering process, the local benefit competitively to supply building materials and labor

Prompt payment of suppliers

Advertisements for tenders are done publicly and all are invited to apply competitively including PWDS and youths

The NG-CDFC is guided by the NG-CDF act, PFMA act and procurement regulations in its operation.

NG-CDFC have developed a service charter for efficiency in delivery of services

NG-CDFC have developed a complaint register to register all complaints and the focal person to address the issues raised.

NG-CDFC members are vetted and gazetted as per the NG-CDF act.

NG-CDFC are guided by the chapter 6 of the 2010 constitution

5. Community Engagements-

- public participation in projects identification and implementation

- public awareness on project implementation of on NG-CDF funded projects through radio stations, public barazas, ward meetings

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

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

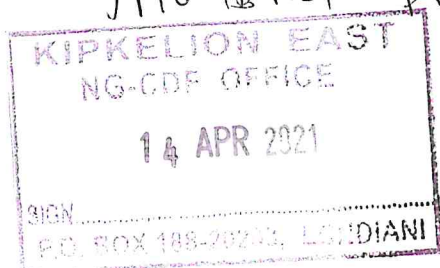
The Accounting Officer in charge of the NGCDF- Kipkelion East Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF- Kipkelion East Constituency financial statements were approved and signed by the Accounting Officer on 14/4/21 2021.

Fund Account Manager

Name: Mw B. B. FRANCIS



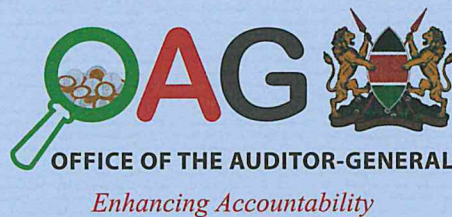
Sub-County Accountant

Name: JAMUEL SILEP
ICPAK Member Number:

**DISTRICT ACCOUNTANT
LONDIANI**

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion East Constituency set out on pages 13 to 62, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kipkelion East Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no other key audit matters to communicate in my report.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects total budgeted receipts of Kshs.155,255,422 and actual receipts of Kshs.85,887,698 resulting to an underfunding of Kshs.69,367,724 or 45% of the budget. Further, the Fund expended Kshs.29,657,204 resulting in under expenditure of Kshs.125,598,218 or 81% of the budget.

The underfunding and under expenditure may have affected delivery of services to the residents of the constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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

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 opinion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Brand Projects

Several projects implemented by the Management in the year under review were not branded making it difficult for stakeholders to identify of the project name, scope and funding arrangements.

Consequently, it was not possible to differentiate the Fund's projects from those funded by other agencies.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 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 entity 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 governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's

ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

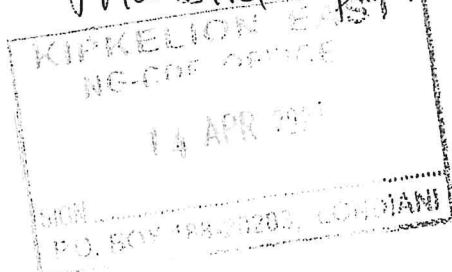
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,500,000	163,825,359
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		68,500,000	163,825,359
PAYMENTS			
Compensation of employees	4	1,689,250	1,964,442
Use of goods and services	5	8,689,539	8,299,056
Transfers to Other Government Units	6	3,100,000	84,750,000
Other grants and transfers	7	16,178,415	50,992,931
Acquisition of Assets	8	-	-
Other Payments	9	-	880,000
TOTAL PAYMENTS		29,657,204	146,886,429
SURPLUS/DEFICIT		38,842,796	16,938,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kipkelion East Constituency financial statements were approved on 14/4/2021 and signed by:

Fund Account Manager

Name: *Muribiri Francis*



[Signature]
National Sub-County Accountant
Name: *SAMUEL SAKEL*
ICPAK Member Number:
DISTRICT ACCOUNTANT
LONDANI

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

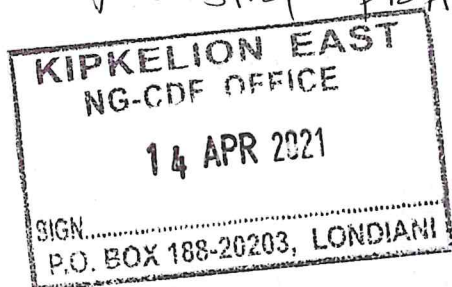
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	56,230,494	17,387,698
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		56,230,494	17,387,698
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		56,230,494	17,387,698
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		56,230,494	17,387,698
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	17,387,698	448,768
Surplus/Deficit for the year		38,842,796	16,938,930
Prior year adjustments	14		-
NET FINANCIAL POSITION		56,230,494	17,387,698

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kipkelion East Constituency financial statements were approved on 14/4/2021 and signed by:

Fund Account Manager

Name: Mwiribiri Francis



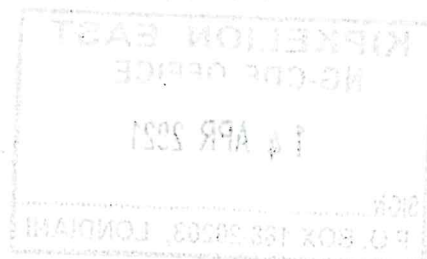
[Signature]

National Sub-County Accountant

Name: SAMUEL SICAL

ICPAK Member Number:

DISTRICT ACCOUNTANT
LONDIANI



For the year ended June 30, 2020

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KIPKELION EAST CONSTITUENCY

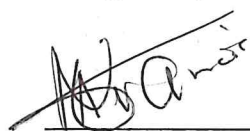
Reports and Financial Statements

For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	17,887,698	155,255,422	85,887,698	69,367,724	55.3%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts		-	0	-	-	#DIV/0!
TOTAL RECEIPTS	137,367,724	17,887,698	155,255,422	85,887,698	69,367,724	55.3%
PAYMENTS						
Compensation of Employees	4,121,032	1,035,558.00	5,156,590	1,689,250	3,467,340	32.8%
Use of goods and services	7,073,451	2,159,932	9,233,383	8,689,539	543,844	94.1%
Transfers to Other Government Units	84,975,000	6,380,000	91,355,000	3,100,000	88,255,000	3.4%
Other grants and transfers	41,198,241.38	3,635,181.00	44,833,422.38	16,178,415.00	28,655,007.38	36.1%
Acquisition of Assets	-	-	-	-	-	#DIV/0!
Other Payments	-	4,677,027.00	4,677,027.00	-	4,677,027.00	0.0%
TOTAL	137,367,724	17,887,698	155,255,422	29,657,204	125,598,218	19.1%

The NGCDF- Kipkelion East Constituency financial statements were approved on 14/4/2021 and signed by:



Fund Account Manager

Name:

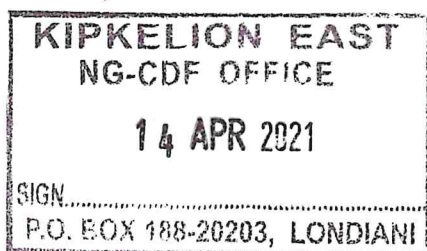
Nwibiru Francis



Sub-County Accountant

Name:

SAMUEL SIAF



ICPAK Member Number:
DISTRICT ACCOUNTANT
LONDIANI

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

Reports and Financial Statements

For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

XII.	Program me/Sub- program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		2019/2020		2019/2020		
		Kshs	Kshs	Kshs	Kshs	Kshs
1.0	Administration and Recurrent					
1.1	Compensation of employees	4,121,031.73	1,035,558.00	5,156,589.73	1,689,250.00	3,467,340
1.2	Committee allowances	2,747,354.48	2,159,932.00	4,907,286.48	3,063,442.45	1,843,844
1.3	Use of goods and services	1,373,677.24	-	1,373,677.24	1,373,677.24	-
		8,242,063.45	3,195,490.00	11,437,553.45	6,126,369.69	5,311,184
2.0	Monitoring and evaluation			-		-
2.1	Capacity building	1,100,000.00	-	1,100,000.00	1,100,000.00	-
2.2	Committee allowances	1,100,000.00	-	1,100,000.00	1,100,000.00	-
2.3	Use of goods and services	752,419.31	-	752,419.31	752,419.39	- 0
		2,952,419.31	-	2,952,419.31	2,952,419.39	-
3.0	Emergency			-		
		7,198,241.38	1,485,181.00	8,683,422.38		
3.1	Primary Schools		-	-		
	KIPTENDEN PRY SCH				150,000.00	
	TILOLWET PRY				250,000.00	
	KAPSEGER SEC				200,000.00	
	KIPTENDEN PRY SCH				200,000.00	
	KIPSIRICHET PRI				200,000.00	
	CHERERES PRY				200,000.00	
	KOSYIN PRY				50,000.00	
	EWAT PRY					

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

Reports and Financial Statements

For the year ended June 30, 2020

				250,000.00	
KAPSEGER PRY				200,000.00	
LONDIANI CENTRAL PRY				125,000.00	
LONDIANI CENTRAL PRY				175,000.00	
KIPSIGORI PRY				250,000.00	
CHERERES PRY				50,000.00	
KAPSEGER PRY				500,000.00	
				2,800,000.00	
3.2 Secondary schools		-	-		
LONDIANI GIRLS				1,500,000.00	
CHESINENDE GIRLS				250,000.00	
SIMBOIYON SEC				600,000.00	
KAPTICH SEC				225,000.00	
TESTAI DAY SEC				200,000.00	
SIMBOIYON SEC				300,000.00	
SIMBOIYON SEC				500,000.00	
TESTAI DAY SEC				300,000.00	
TESTAI SEC				225,000.00	
RINGA SEC				225,000.00	
KIPYEMIT SEC				225,000.00	
				4,550,000.00	
3.3 Tertiary institutions		-	-		
KIMASIAN VOC COLL				300,000.00	
				300,000.00	
		-	-		
	7,198,241.38	1,485,181.00	8,683,422.38	7,650,000.00	1,033,422
4.0 Bursary and Social Security			-		
4.1 Primary Schools		-	-		
4.2 Secondary Schools					

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

Reports and Financial Statements

For the year ended June 30, 2020

	16,000,000.00	-	16,000,000.00	4,578,267.00	11,421,733
4.3 Tertiary Institutions	10,000,000.00	-	10,000,000.00	5,050,148.00	4,949,852
4.4 Bursary Special School	2,000,000.00	-	2,000,000.00	-	2,000,000
4.5 Social Security	2,500,000.00	-	2,500,000.00	-	2,500,000
	30,500,000.00	-	30,500,000.00	9,628,415.00	20,871,585
5.0 Sports			-		
5.1 KIPKELION EAST TOURNAMENT	1,500,000.00	-	1,500,000.00	200,000.00	1,300,000
	1,500,000.00	-	1,500,000.00	200,000.00	1,300,000
6.0 Environment			-		
6.1 Chepseon Ward Environment Project	400,000.00	400,000.00	800,000.00	-	800,000
6.2 Kedowa/Kimugul Ward Environment Project	400,000.00	400,000.00	800,000.00	-	800,000
6.3 Londiani Ward Environment Project	400,000.00	400,000.00	800,000.00	-	800,000
6.4 Sorget/Tendeno Ward Environment Project	400,000.00	400,000.00	800,000.00	-	800,000
	1,600,000.00	1,600,000.00	3,200,000.00	-	3,200,000
7.0 Primary Schools Projects			-		-
Benditai Primary School	450,000.00		450,000.00		450,000
Borbori Primary School	500,000.00		500,000.00		500,000
Chebewor Primary School	350,000.00		350,000.00		350,000
Chepcholiet Primary School	600,000.00		600,000.00		600,000
Chepkongony primary School	500,000.00		500,000.00		500,000
Chepseon Primary School	475,000.00		475,000.00		475,000
Chereres					

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

Reports and Financial Statements

For the year ended June 30, 2020

Primary School	450,000.00		450,000.00		450,000
Cheyemen Primary School	300,000.00		300,000.00		300,000
Chumba Primary School	575,000.00		575,000.00		575,000
Gwitu Primary School	575,000.00		575,000.00		575,000
Irerma Primary School	500,000.00		500,000.00		500,000
Jagoror Primary School	1,000,000.00		1,000,000.00		1,000,000
Kabbiso Primary School	575,000.00		575,000.00		575,000
Kamarus Annex Primary School	575,000.00		575,000.00	500,000.00	75,000
Kamarus Primary School	150,000.00		150,000.00		150,000
Kamaua Primary School	500,000.00		500,000.00		500,000
Kamwingi Primary School	475,000.00		475,000.00		475,000
Kapchomisian Primary school	575,000.00		575,000.00		575,000
Kapkondor Priamry School	450,000.00		450,000.00		450,000
Kapkwen Primary school	500,000.00		500,000.00		500,000
Kaplamboi Primary School	500,000.00		500,000.00		500,000
Kapmachungw a Primary School	300,000.00		300,000.00		300,000
Kapseger Primary School	400,000.00		400,000.00		400,000
Kapsenda Primary School	575,000.00		575,000.00		575,000
Kapsimotwo Primary School	575,000.00		575,000.00		575,000
Kaptich Primary School	500,000.00		500,000.00		500,000
Katet Primary School	150,000.00		150,000.00		150,000
Kedowa River Farm Primary School	150,000.00		150,000.00		150,000
Kichawir Primary School	575,000.00		575,000.00		575,000
Kimasian Primary School	575,000.00		575,000.00		575,000
Kimaut Primary School	700,000.00		700,000.00		700,000
Kimoson Primary school	500,000.00		500,000.00		500,000

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

Reports and Financial Statements

For the year ended June 30, 2020

Kimugul Primary School	450,000.00		450,000.00		450,000
Kipkoiyo Primary School	600,000.00		600,000.00		600,000
Kiptenden Primary School	150,000.00		150,000.00		150,000
Kipyopyop Primary School	500,000.00		500,000.00		500,000
Kwenet Primary School	500,000.00		500,000.00		500,000
Kondamet Primary School	450,000.00		450,000.00		450,000
Masomborik Primary School	475,000.00		475,000.00		475,000
Koibarak Primary School	500,000.00		500,000.00		500,000
Londiani Boys Primary School	800,000.00		800,000.00		800,000
Londiani Central Primary School	575,000.00		575,000.00		575,000
Londiani Girls Boarding Primary School	1,000,000.00		1,000,000.00		1,000,000
Momoni Primary School	450,000.00		450,000.00		450,000
Mugumuini Primary School	450,000.00		450,000.00		450,000
Murasoi Primary School	300,000.00		300,000.00		300,000
Ndarugu Primary School	1,000,000.00		1,000,000.00		1,000,000
Nderiot Primary School	500,000.00		500,000.00	500,000.00	-
Ngatunek Primary School	575,000.00		575,000.00		575,000
Sabunit Primary School	575,000.00		575,000.00		575,000
Sitian Primary School	900,000.00		900,000.00		900,000
Sogobet Primary School	300,000.00		300,000.00		300,000
Tembwet Primary School	500,000.00		500,000.00		500,000
Tembwo Primary school	575,000.00		575,000.00	500,000.00	75,000
Tendeno Primary School	300,000.00		300,000.00		300,000
Testai Primary School	750,000.00		750,000.00		750,000
Tilito Primary School	500,000.00		500,000.00		500,000
Tilolwet					

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

Reports and Financial Statements

For the year ended June 30, 2020

Primary School	750,000.00		750,000.00		750,000
Tirichita Primary School	500,000.00		500,000.00		500,000
Tugunon Primary School	575,000.00		575,000.00		575,000
Tumaini Primary School	500,000.00		500,000.00		500,000
	31,575,000.00		31,575,000.00	1,500,000.00	30,075,000
Cheboror Primary School		60,000.00	60,000.00		60,000
Chepseon Primary School		60,000.00	60,000.00		60,000
Chepseon Complex Primary Sch		60,000.00	60,000.00		60,000
Chumba Primary School		60,000.00	60,000.00		60,000
Gwitu Primary School		60,000.00	60,000.00		60,000
Irerma Primary School		60,000.00	60,000.00		60,000
Kabbisoi Primary School		60,000.00	60,000.00		60,000
Kamarus Annex Primary School		60,000.00	60,000.00		60,000
Kamarus Primary School		120,000.00	120,000.00		120,000
Kamaua Primary School		60,000.00	60,000.00		60,000
Kapcheplanga Primary School		60,000.00	60,000.00		60,000
Kapkwen Primary school		60,000.00	60,000.00		60,000
Kapmachungw a Primary School		60,000.00	60,000.00		60,000
Kapsimotwo Primary School		60,000.00	60,000.00		60,000
Kaptaragon Primary School		60,000.00	60,000.00		60,000
Katet Primary School		120,000.00	120,000.00		120,000
Kedowa River Farm Primary School		120,000.00	120,000.00		120,000
Kedowa School for the Deaf Primary School		120,000.00	120,000.00		120,000
Kimoson Primary school		60,000.00	60,000.00		60,000
Kimugul Primary School		60,000.00	60,000.00		60,000

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

Reports and Financial Statements

For the year ended June 30, 2020

Kiptenden Primary School		120,000.00	120,000.00		120,000
Koibarak Primary School		60,000.00	60,000.00		60,000
Malaget Primary School		60,000.00	60,000.00		60,000
Murasoi Primary School		60,000.00	60,000.00		60,000
Ngatunek Primary School		60,000.00	60,000.00		60,000
Sitian Primary School		60,000.00	60,000.00		60,000
Tembwo Primary school		60,000.00	60,000.00		60,000
Tendeno Primary School		60,000.00	60,000.00		60,000
Tumaini Primary School		60,000.00	60,000.00		60,000
United Soy Primary School		60,000.00	60,000.00		60,000
Benditai Primary School		60,000.00	60,000.00		60,000
Cheboror Primary School		60,000.00	60,000.00		60,000
Chepcholiet Primary School		60,000.00	60,000.00		60,000
Chepseon Complex Primary Sch		60,000.00	60,000.00		60,000
Chepseon Primary School		60,000.00	60,000.00		60,000
Chepsir Primary School		60,000.00	60,000.00		60,000
Chesinende Primary School		60,000.00	60,000.00		60,000
Chumba Primary School		60,000.00	60,000.00		60,000
Dr.Koech Primary School		60,000.00	60,000.00		60,000
Gwitu Primary School		60,000.00	60,000.00		60,000
Irerma Primary School		60,000.00	60,000.00		60,000
Kabarak United Primary School		60,000.00	60,000.00		60,000
Kabbiso Primary School		60,000.00	60,000.00		60,000
Kamarus Annex Primary School		60,000.00	60,000.00		60,000
Kamarus Primary School		60,000.00	60,000.00		60,000
Kamaua					

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

Reports and Financial Statements

For the year ended June 30, 2020

Primary School		60,000.00	60,000.00		60,000
Kapkwon					
Primary school		60,000.00	60,000.00		60,000
Kapseger					
Primary School		60,000.00	60,000.00		60,000
Kapsimotwo					
Primary School		400,000.00	400,000.00		400,000
Kaptembwo					
Primary School		60,000.00	60,000.00		60,000
Katet Primary					
School		60,000.00	60,000.00		60,000
Kedowa River					
Farm Primary		60,000.00	60,000.00		60,000
School					
Kedowa School					
for the Deaf		60,000.00	60,000.00		60,000
Primary School					
Kichawir					
Primary School		60,000.00	60,000.00		60,000
Kimoson					
Primary school		60,000.00	60,000.00		60,000
Kiptenden					
Primary School		60,000.00	60,000.00		60,000
Kiprengwe					
Primary School		60,000.00	60,000.00		60,000
Kipyemit					
Primary School		60,000.00	60,000.00		60,000
Koibarak					
Primary School		60,000.00	60,000.00		60,000
Kondamet					
Primary Schol		60,000.00	60,000.00		60,000
Kosyin Primary					
School		60,000.00	60,000.00		60,000
Lolongbei					
Primary School		60,000.00	60,000.00		60,000
Londiani					
Farmers		60,000.00	60,000.00		60,000
Primary School					
Malaget					
Primary School		60,000.00	60,000.00		60,000
Masomborik					
Primary School		60,000.00	60,000.00		60,000
Momoniati					
Primary School		60,000.00	60,000.00		60,000
Mugumoini					
Primary School		60,000.00	60,000.00		60,000
Murasoi					
Primary School		60,000.00	60,000.00		60,000
Ngatunek					
Primary School		60,000.00	60,000.00		60,000
Sabunit Primary					
School		60,000.00	60,000.00		60,000

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

Reports and Financial Statements

For the year ended June 30, 2020

Saramek Primary School		60,000.00	60,000.00		60,000
Sigowet Primary School		60,000.00	60,000.00		60,000
Simboiyon Primary School		60,000.00	60,000.00		60,000
Sitian Primary School		60,000.00	60,000.00		60,000
Tegunot Primary School		60,000.00	60,000.00		60,000
Tembwo Primary school		60,000.00	60,000.00		60,000
Tendeno Primary School		60,000.00	60,000.00		60,000
Tirichta Primary School		60,000.00	60,000.00		60,000
Tugunon Primary School		60,000.00	60,000.00		60,000
Kipreguwe Pry School		500,000.00	500,000.00		500,000
		5,880,000.00	5,880,000.00		5,880,000
8.0 Secondary Schools Projects			-		-
Baraka Secondary School	500,000.00		500,000.00	500,000.00	-
Barotion Secondary School	500,000.00		500,000.00		500,000
Chebewor Secondary School	1,600,000.00		1,600,000.00		1,600,000
Chepcholiet Secondary School	500,000.00		500,000.00		500,000
Chepseon Day Secondary School	500,000.00		500,000.00	500,000.00	-
Dr Koech Secondary School	500,000.00		500,000.00		500,000
Finch Secondary School	800,000.00		800,000.00		800,000
Kamarus Sec School	500,000.00		500,000.00		500,000
Kapcheplanga Secondary School	500,000.00		500,000.00		500,000
Kapkondor Secondary School	800,000.00		800,000.00		800,000

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

Reports and Financial Statements

For the year ended June 30, 2020

Kipsieger Secondary School	1,500,000.00		1,500,000.00		1,500,000
Kapsenda Secondary School	500,000.00		500,000.00		500,000
Kaptich Secondary School	500,000.00		500,000.00		500,000
Kedowa Day Mixed Sec School	1,500,000.00		1,500,000.00		1,500,000
Kedowa Girls Secondary School	6,800,000.00		6,800,000.00		6,800,000
Kiletien Secondary School	500,000.00		500,000.00		500,000
Kimugul Secondary School	1,500,000.00		1,500,000.00		1,500,000
Kiprengwe Secondary School	1,500,000.00		1,500,000.00		1,500,000
Kipsirichet Secondary School	6,800,000.00		6,800,000.00		6,800,000
Kipyemit Secondary School	2,000,000.00		2,000,000.00	600,000.00	1,400,000
Leberer Secondary School	500,000.00		500,000.00		500,000
Londiani Girls Secondary School	1,000,000.00		1,000,000.00		1,000,000
Londiani Township Sec School	6,800,000.00		6,800,000.00		6,800,000
Masaita Secondary School	500,000.00		500,000.00		500,000
Moi Sorget Secondary School	500,000.00		500,000.00		500,000
Mugumuini Secondary School	500,000.00		500,000.00		500,000
Ringa Secondary School	500,000.00		500,000.00		500,000
Sacred Hill Girls Secondary	2,000,000.00		2,000,000.00		2,000,000

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Setek Hill Secondary School	500,000.00		500,000.00		500,000
Simboiyon Secondary School	500,000.00		500,000.00		500,000
Tegunot Secondary school	1,000,000.00		1,000,000.00		1,000,000
Testai Day Secondary School	500,000.00		500,000.00		500,000
Tilolwet Secondary School	1,000,000.00		1,000,000.00		1,000,000
Tugunon Secondary School	7,300,000.00		7,300,000.00		7,300,000
Tumaini Secondary School	500,000.00		500,000.00		500,000
Sitian Secondary School		200,000.00	200,000.00		200,000
Simboiyon Secondary School		300,000.00	300,000.00		300,000
	53,400,000.00	500,000.00	53,900,000.00	1,600,000.00	52,300,000
9.0 Security Projects			-		-
Kipyemit Assistant Chiefs office	400,000.00		400,000.00		400,000
Kedowa Police station		400,000.00	400,000.00		400,000
Cheboswa Chief's office		150,000.00	150,000.00		150,000
	400,000.00	550,000.00	950,000.00		950,000
10.0 Acquisition of Assets			-		-
10.1 Construction of CDF office		4,677,027.20	4,677,027.20		4,677,027
		4,677,027.20	4,677,027.20		4,677,027
	137,367,724.14	17,887,698.20	155,255,422.34	29,657,204.08	125,598,218

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

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II. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Eequivalents

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

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Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

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

12. Subsequent Events

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

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s)

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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.

14. Related Party Transactions

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

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V. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE'S NO B047119	500,000.00	
Normal Allocation	AIE'S NO. B047475	4,000,000.00	
	AIE'S B047810	30,000,000.00	
	AIE'S NO B049322	15,000,000.00	
	AIE'S NO. B104346	19,000,000.00	
	AIE'S NO. B005110		45,784,483.15
	AIE'S NO. B030312		9,000,000.00
	AIE'S NO. B030256		10,000,000.00
	AIE'S NO. B006394		6,000,000.00
	AIE'S NO. B042773		12,000,000.00
	AIE'S NO. A699135		11,000,000.00
	AIE'S NO. B030448		15,000,000.00
	AIE'S NO. B047559		55,040,875.50
Conditional Grants			
Receipt from other Constituency			
TOTAL		68,500,000	163,825,359

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019- 2020	2018- 2019
	Kshs	Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	1,528,180	1,759,026.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		-
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments		-
Employer contribution to NSSF	161,070	205,416.00
Gratuity-contractual employees		
TOTAL	1,689,250	1,964,442

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	9,450	9,450.00
Electricity	48,936	20,000.00
Water & sewerage charges		
Office rent		
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services	143,795	537,909.00
Rentals of produced assets		
Training expenses		-
Hospitality supplies and services		-
Other committee expenses	3,458,600	2,992,750.00
Committee allowance	3,791,910	3,757,150.00
Insurance costs		
Specialised materials and services		
Office and general supplies and services		
Fuel , oil & lubricants	400,000	400,000.00
Other operating expenses	248,010	
Bank service commission and charges	16,433	226,401.55
Other Operating Expenses		
Security operations		
Routine maintenance - vehicles and other transport equipment	572,405	355,395.00
Routine maintenance- other assets		
TOTAL	8,689,539	8,299,056

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	1,500,000	30,900,000.00
Transfers to Secondary Schools	1,600,000	52,200,000.00
Transfers to Tertiary Institutions	-	1,650,000.00
Transfers to Health Institutions	0	
TOTAL	3,100,000	84,750,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	3,278,267	21,451,459.00
Bursary –Tertiary	5,020,148	14,665,972.00
Bursary- Special Schools		934,500.00
Mocks & CAT		-
Water		-
Food Security		-
Electricity		-
Security		4,300,000.00
Roads and Bridges		-
Sports	200,000	1,079,000.00
Environment		
Cultural Projects		
Agriculture		-
Emergency Projects	7,680,000	8,562,000.00
TOTAL	16,178,415	50,992,931

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

Strategic Plan		880,000.00
ICT Hubs		
		~
TOTAL	~	880,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Kenya Commercial Bank, Londiani Branch . Kipkelion East NG-CDF</i>	<i>A/C no.1147413487</i>	56,230,493.59	17,387,697.90
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-
			<i>[Provide cash count certificates for each]</i>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
<i>Name of Officer or Institution</i>	dd/mm/yy	~	~	~
Total				~

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	~	~
Supplier 2	~	~
Supplier 3	~	~
Total	~	~

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	~	~
Name 2	~	~
Name 3	~	~
Add as appropriate		

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	17,387,697.90	448,767.80
Cash in hand		
Imprest		

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TOTAL		17,387,698	448,768
	<i>[Provide short appropriate explanations as necessary]</i>		

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Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,431,781.65	835,558
Use of goods and services	158,402.03	18,933
Amounts due to other Government entities (see attached list)	88,255,000.00	5,880,000
Amounts due to other grants and other transfers (see attached list)	30,076,007.38	5,356,180
Acquisition of assets	4,677,027.20	-
Others -(ICT & STRATEGIC PLAN)	-	5,297,027
	125,598,218.26	17,387,698

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	425,027.34	1,847,762.62
	425,027.34	1,847,762.62

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Programme/Sub-programme	Description	Outstanding balance 2019/20 Kshs	Outstanding balance 2018/19 Kshs	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Payment of NG-CDF staff salaries and Gratuities	2,431,781.73		Ongoing
1.2 Committee allowances	Pament of NG-CDFCs allowances	158,402.03		Ongoing
		2,590,183.76		
2.0 Monitoring and evaluation		-		
2.3 Use of goods and services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea.	179,999.92		Ongoing
		179,999.92		
3.0 Emergency	To cater for emergencies within the constituency	223,422.16		Ongoing
		223,422.16		
4.0 Bursary and Social Security				
4.2 Secondary Schools	To support needy students	12,721,733.00		Awaiting School Reopening
4.3 Tertiary Institutions	To support needy students	4,979,852.00		Awaiting School Reopening

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4.4 Bursary Special School	To support needy students				
4.5 Social Security	to pay NHIF for the vulnerable		2,000,000.00		Awaiting School Reopening
			2,500,000.00		Awaiting School Reopening
5.0 Sports			22,201,585.00		
5.1 KIPKELION EAST TOURNAMENT					
			3,021,000.00		ongoing
			3,021,000.00		
6.0 Environment					
6.1 Chepseon Ward Environment Project	Planting of trees in the public institutions in all the wards		800,000.00		ongoing
6.2 Kedowa/Kimugul Ward Environment Project	Planting of trees in the public institutions in all the wards		800,000.00		ongoing
6.3 Londiani Ward Environment Project	Planting of trees in the public institutions in all the wards		800,000.00		ongoing
6.4 Sorget/Tendeno Ward Environment Project	Planting of trees in the public institutions in all the wards		800,000.00		ongoing
			3,200,000.00		
7.0 Primary Schools Projects			-		
Benditai Primary School	Renovation of 6 classrooms: plastering, flooring and painting Kshs300,000 and Purchase of 60 desks Kshs 150,000 to completion		450,000.00		ongoing
Borbori Primary School	Construction of one classroom to completion		500,000.00		ongoing

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Chebewor Primary School	Renovation of 3 classrooms: plastering, flooring : Ksh 200,000 and Purchase of 60 desks Ksh 150,000.00 to completion	350,000.00		ongoing
Chepcholiet Primary School	Renovation of 9 classrooms: plastering and flooring	600,000.00		ongoing
Chepkongony primary School	Construction of one classroom to completion	500,000.00		ongoing
Chepseon Primary School	Renovation of 4 classrooms: plastering, flooring and painting Ksh 400,000.00 and Purchase of 30 desks ksh 75,000 to completion.	475,000.00		ongoing
Chereres Primary School	Renovation of 6 classrooms: plastering and flooring Ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion.	450,000.00		ongoing
Cheyemen Primary School	Renovation of 8 classrooms: Painting of roof to completion	300,000.00		ongoing
Chumba Primary School	Construction of one classroom to completion at Ksh 500,000 and Purchase of 30 desks at 75,000 to completion	575,000.00		ongoing
Gwitu Primary School	Construction of one classroom to completion at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00		ongoing
Irerma Primary School	Construction of one classroom to completion	500,000.00		ongoing
Jagoror Primary School	Construction of 7 offices Administration Block to completion	1,000,000.00		ongoing
Kabbisoi Primary School	Construction of one classroom at Ksh Ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion	575,000.00		ongoing
Kamarus Annex Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh	75,000.00		ongoing

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
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	75,000 to completion			
Kamarus Primary School	Purchase of 60 desks at Ksh 150,000 to completion	150,000.00		ongoing
Kamaua Primary School	Construction of one classroom to completion	500,000.00		ongoing
Kamwingi Primary School	Renovation of 6 classrooms: plastering and flooring at Ksh 400,000 .. and purchase of 30 desks at Ksh 75,000 to completion	475,000.00		ongoing
Kapchomisian Primary school	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00		ongoing
Kapcondor Priamry School	Renovation of 8 classroom: plastering and flooring at Ksh 300,000 and 60 desks at Ksh 150,000 to completion	450,000.00		ongoing
Kapkwen Primary school	Construction of one classroom to completion	500,000.00		ongoing
Kaplamboi Primary School	Construction of one classroom to completion	500,000.00		ongoing
Kapmachungwa Primary School	Purchase of 120 desks to completion	300,000.00		ongoing
Kapseger Primary School	Renovation of 6 classrooms to completion: plastering and flooring	400,000.00		ongoing
Kapsenda Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion	575,000.00		ongoing
Kapsimotwo Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00		ongoing
Kaptich Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 400,000 and Completion of one classroom: flooring, windows, doors and plastering at Ksh	500,000.00		ongoing

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

Reports and Financial Statements

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	100,000					
Katet Primary School	Purchase of 60 desks at Ksh 150,000 to completion	150,000.00				ongoing
Kedowa River Farm Primary School	Purchase of 60 desks at Ksh 150,000 to completion	150,000.00				ongoing
Kichawir Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00				ongoing
Kimasian Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00				ongoing
Kimaut Primary School	Renovation of 10 classrooms:plastering, flooring and painting to completion	700,000.00				ongoing
Kimoson Primary school	Construction of one classroom to completion	500,000.00				ongoing
Kimugul Primary School	Renovation of 8 classrooms: plastering and flooring at 300,000 and purchase of 60 desks at ksh 150,000 to completion	450,000.00				ongoing
Kipkoiyo Primary School	Purchase of one acre land	600,000.00				ongoing
Kiptenden Primary School	Purchase of 60 desks at Ksh 150,000 to completion	150,000.00				ongoing
Kipyopyop Primary School	Construction of one classroom to completion	500,000.00				ongoing
Kwenet Primary School	Construction of one classroom to completion	500,000.00				ongoing
Kondamet Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 300,000 and 60 desks at ksh 150,000 to completion	450,000.00				ongoing

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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Masomborik Primary School	Renovation of 6 classrooms: plastering and flooring at Ksh 400,000 and Purchase of 30 desks Ksh 75,000 to completion	475,000.00		ongoing
Koibarak Primary School	Construction of one classroom to completion	500,000.00		ongoing
Londiani Boys Primary School	Renovation of 8 classrooms: plastering and flooring at Ksh 650,000 and 60 desks at ksh 150,000 to completion	800,000.00		ongoing
Londiani Central Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at 75,000 to completion	575,000.00		ongoing
Londiani Girls Boarding Primary School	Construction of two classrooms to completion	1,000,000.00		ongoing
Momoniat Primary School	Renovation of 4 classrooms: plastering and flooring ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion	450,000.00		ongoing
Mugumuni Primary School	Renovation of 4 classrooms: plastering and flooring ksh 300,000 and Purchase of 60 desks ksh 150,000 to completion	450,000.00		ongoing
Murasoi Primary School	Purchase of 120 desks to completion	300,000.00		ongoing
Ndarugu Primary School	Construction of 7 offices Administration Block to completion	1,000,000.00		ongoing
Ngatunek Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion	575,000.00		ongoing
Sabunit Primary School	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion	575,000.00		ongoing

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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Sitian Primary School	Renovation of 8 classrooms: plastering and flooring at ksh 750,000 and Purchase of 60 desks at ksh 150,000 to completion	900,000.00			ongoing
Sogobet Primary School	Purchase of 120 desks to completion	300,000.00			ongoing
Tembwet Primary School	Construction of one classroom to completion	500,000.00			ongoing
Tembw Primary school	Construction of one classroom at at ksh 500,000 and Purchase of 30 desks at ksh 75,000 to completion	75,000.00			ongoing
Tendeno Primary School	Purchase of 120 desks to completion	300,000.00			ongoing
Testai Primary School	Renovation of 8 classrooms: plastering and flooring at ksh 600,000 and Purchase of 60 desks at ksh 150,000 to completion	750,000.00			ongoing
Tilito Primary School	Construction of one classroom to completion	500,000.00			ongoing
Tilolwet Primary School	Renovation of 8 classrooms: plastering and flooring Ksh 600,000 and purchase of 60 desks ksh 150,000 to completion	750,000.00			ongoing
Tirichita Primary School	Construction of one classroom to completion	500,000.00			ongoing
Tugunon Primary School	Construction of one classroom at Ksh 500,000 and Purchase of 30 desks at Ksh 75,000 to completion	575,000.00			ongoing
Tunaini Primary School	Construction of one classroom to completion	500,000.00			ongoing
		30,075,000.00			
Cheboror Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Chepseon Primary School	Purchase of 30 desks				Procurement process

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
Reports and Financial Statements
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		60,000.00		ongoing
Chepseon Complex Primary Sch	Purchase of 30 desks	60,000.00		Procurement process ongoing
Chumba Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Irerema Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kabbisoi Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kamarus Annex Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kamarus Primary School	Purchase of 60 desks	120,000.00		Procurement process ongoing
Kamauna Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapcheplanga Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapkwen Primary school	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapmachungwa Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapsimotwo Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kaptaragon Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Katet Primary School	Purchase of 60 desks	120,000.00		Procurement process ongoing
Kedowa River Farm Primary School	Purchase of 60 desks	120,000.00		Procurement process ongoing
Kedowa School for the Deaf Primary School	Purchase of 60 desks	120,000.00		Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks			Procurement process

NATI . VAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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		60,000.00			ongoing
Kimugul Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks	120,000.00			Procurement process ongoing
Koiarak Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Malaget Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Murasoi Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Ngatunek Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Sitian Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Tembo Primary school	Purchase of 30 desks	60,000.00			Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Tilolwet Primary School	Purchase of 120 desks	240,000.00			Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Tumaini Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
United Soy Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Benditai Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Cheboror Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Chepcholiet Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Chepseon Complex	Purchase of 30 desks				Procurement process

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELLION EAST CONSTITUENCY
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Primary Sch		60,000.00		ongoing
Chepseon Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Chepsir Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Chesinende Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Chumba Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Dr.Koech Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Gwitu Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Irerma Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kabarak United Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kabisoi Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kamarus Annex Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kamarus Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kamaua Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapkwon Primary school	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapseger Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kapsimotwo Primary School	Purchase of half an acre of land	400,000.00		Procurement process ongoing
Kaptembwo Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Katet Primary School	Purchase of 30 desks			Procurement process

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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		60,000.00			ongoing
Kedowa River Farm Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kedowa School for the Deaf Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kichawir Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kimoson Primary school	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kiptenden Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kiprengwe Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kipyemnit Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Koibarak Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kondamet Primary Schol	Purchase of 30 desks	60,000.00			Procurement process ongoing
Kosyin Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Lolongbei Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Londiani Farmers Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Malaget Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Masomborik Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Momoniat Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Mugumoini Primary School	Purchase of 30 desks	60,000.00			Procurement process ongoing
Murasoi Primary School	Purchase of 30 desks				Procurement process

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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		60,000.00		ongoing
Ngatunek Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Sabunit Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Saramek Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Sigowet Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Simboiyon Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Sitian Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Tegunot Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Tembwo Primary school	Purchase of 30 desks	60,000.00		Procurement process ongoing
Tendeno Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Tirichta Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Tugunon Primary School	Purchase of 30 desks	60,000.00		Procurement process ongoing
Kipreguwe Pry School	Renovation of 5 classrooms	500,000.00		Procurement process ongoing
		6,180,000.00		
8.0 Secondary Schools Projects		-		
Baraka Secondary School	Construction of one classroom to completion	-		
Barotion Secondary School	Construction of one classroom to completion	500,000.00		Ongoing

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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Chebewor Secondary School	Purchase of one acre land ksh 600,000 and Drilling of borehole ksh 1,000,000	1,600,000.00			Ongoing
Chepcholiet Secondary School	Construction of one classroom to completion	500,000.00			Ongoing
Chepseon Day Secondary School	Construction of one classroom to completion	-			Ongoing
Dr Koech Secondary School	Construction of one classroom to completion	500,000.00			Ongoing
Finch Secondary School	Completion of 400 students-Dinning hall to completion	800,000.00			Ongoing
Kamarus Sec School	Construction of one Classroom to completion	500,000.00			Ongoing
Kapcheplanga Secondary School	Construction of one Classroom to completion	500,000.00			Ongoing
Kapkondor Secondary School	Completion of dinning Hall: roofing, plastering, windows and doors.	800,000.00			Ongoing
Kapeger Secondary School	Construction of 50 students- Laboratory to completion	1,500,000.00			Ongoing
Kapsenda Secondary School	Construction of one classroom to completion	500,000.00			Ongoing
Kapich Secondary School	Construction of one classroom to completion	500,000.00			Ongoing
Kedowa Day Mixed Sec School	Construction of 7 office Administration Block to completion	1,500,000.00			Ongoing
Kedowa Girls Secondary School	Purchase of 51-seater School Bus	6,800,000.00			Ongoing
Kiletien Secondary School	Construction of one classroom to completion	500,000.00			Ongoing
Kinnugul Secondary School	Construction of 7 office Administration Block to completion	1,500,000.00			Ongoing
Kiprengwe Secondary School	Construction of 7 office Administration Block to completion	1,500,000.00			Ongoing

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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Kipsirichet Secondary School	Purchase of 51-seater School Bus	6,800,000.00		Ongoing
Kipyemrit Secondary School	Construction of one classroom at ksh 500,000 and 50-students Laboratory ksh 1,500,000.00 to completion	1,400,000.00		Ongoing
Leberer Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Londiani Girls Secondary School	Construction of 2 classrooms to completion	1,000,000.00		Ongoing
Londiani Township Sec School	Purchase of 51-seater School Bus	6,800,000.00		Ongoing
Masaita Secondary School	Renovation of 5 Classrooms - Roof,Plaster of floors and external finishing at ksh 500,000	500,000.00		Ongoing
Moi Sorget Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Mugumuini Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Ringa Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Sacred Hill Girls Secondary	Construction of 100-beds Dormitory to completion	2,000,000.00		Ongoing
Setek Hill Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Simboiyon Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Tegunot Secondary school	Construction of two classrooms to completion	1,000,000.00		Ongoing
Testai Day Secondary School	Construction of one classroom to completion	500,000.00		Ongoing
Tilolwet Secondary School	Construction of two classrooms to completion	1,000,000.00		Ongoing

NAT. & LOCAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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Tugunon Secondary School	Purchase of 51-seater School Bus ksh 6,800,000 and Completion of Lab: benches, gas installation and piping ksh 500,000	7,300,000.00			Ongoing
Turnaini Secondary School	Construction of one Classroom to completion	500,000.00			Ongoing
Sitian Secondary School	Completion of two classrooms	200,000.00			Ongoing
Simboiyon Secondary School		300,000.00			Ongoing
		52,300,000.00			Ongoing
9.0 Security Projects		-			Ongoing
Kipyemnit Assistant Chiefs office	Construction of 3-room Office to completion	400,000.00			Ongoing
Kedowa Police station	Construction of Police Station Office	400,000.00			Ongoing
Cheboswa Chiefs office	Purchase of office Furniture: one Executive chair, one office table and 10 visitors' chairs	150,000.00			Ongoing
		950,000.00			
10.0 Acquisition of Assets		-			
10.1 Construction of CDF office	Construction of NG-CDF Office	4,677,027.20			Ongoing
		4,677,027.20			
		125,598,218.04			

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

Asset class	Historical Cost (Kshs)	Additions During the year (Ksh)	Disposal During the year (Ksh)	Historical Cost (Kshs)
	2018-19			2019-2020
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	3,949,999.00	-	-	3,949,999.00
Office equipment, furniture and fittings	144,825.27	-	-	144,825.27
ICT Equipment, Software and Other ICT Assets	295,750.00	-	-	295,750.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	4,390,574.27	-	-	4,390,574.27

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

**Reports and Financial Statements
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

S/N O	PMC	Bank	Account number	Bank Balance 30.6.2020
1	NDERIOT PRY	KCB Londiani	1178677362	640.05
2	BARAKA SEC	KCB Londiani	1154152529	530.00
3	KIPYEMIT SEC	KCB Londiani	1179850289	847.15
4	KIPTENDEN PRY SCH	KCB Londiani	1155920686	152,774.00
5	TESTAI DAY SEC	KCB Londiani	1152082906	33,863.50
6	SIMBOIYON SEC	KCB Londiani	1150745215	225,240.00
7	TILOLWET PRY	KCB Londiani	1103329561	509.35
8	KAPSEGER SEC	KCB Londiani	1203863217	1,587.50
9	KIPSIRICHET PRI	KCB Londiani	1103334751	1,064.45
10	CHERERES PRY	KCB Londiani	1153621266	2,300.95
11	KOSYIN PRY	KCB Londiani	1132178584	1,337.20
12	EWAT PRY	KCB Londiani	1161321896	960.70
13	CHESENENDE GIRLS	KCB Londiani	1150922184	1,405.00
14	KIPSIGORI PRY	KCB Londiani	1102941654	1,967.49
				425,027.34

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION EAST CONSTITUENCY
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For the year ended June 30, 2020

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KIPKELION EAST/CDF/13	Non Submission of trial balance	Trial balance submitted for audit verification	Francis Njoroge-FAM	Resolved	Resolved
KIPKELION EAST/CDF/13	Delayed implementation of security projects	PMCs have been formed and funds dispersed to respective accounts	Francis Njoroge-FAM	Resolved	Resolved
KIPKELION EAST/CDF/13	Unutilized fund balances	The unreconciled fund balance of ksh 500,000 has been reconciled	Francis Njoroge-FAM	Resolved	Resolved

