


REPUBLIC OF KENYA



*Enhancing Accountability*

 THE NATIONAL ASSEMBLY PAPERS LAID <b>REPORT</b>	
DATE:	<b>14 AUG 2024</b> WEDNESDAY
TABLED BY:	HON. DWEN BATA, MP DEPUTY LEADER OF THE MAJORITY PARTY
CLERK AT THE TABLE:	RUTH NGINYO

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

ON

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – KEIYO NORTH  
CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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**KEIYO NORTH**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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



*Keiyo North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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**I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

AIA – Appropriation in Aid

## **II. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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

### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Milcah Sugut
2.	Sub-County Accountant	Rebecca Biwott
3.	Chairman NGCDFC	David Chesire
4.	Member NGCDFC	Ednah Ronoh

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) Keiyo North Constituency NGCDF Headquarters**

Keiyo North Constituency,  
P.O BOX 640-30700,  
Iten.

**(e) KEIYO NORTH NG-CDF Constituency Contacts**

Telephone: (254) 726884581,  
E-mail: [cdfKeiyoNorth@cdf.go.ke](mailto:cdfKeiyoNorth@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(f) KEIYO NORTH NG-CDF Constituency Bankers**

1. Kenya Commercial Bank  
A/c: I103235303,  
P.O, BOX, 640-30700,  
Iten.

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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



### III. NG-CDFC Chairman's Report



I am pleased to present the committees report for the financial year ended 30th June 2023 for the period 2022/2023. The year started with inauguration of the new committee and had over from the previous committee. Being a transition year, a number of milestones were achieved during the year. This include but not limited to committee induction, staff recruitment, staff training, public participation on project, bursary beneficiaries identification and disbursement. The team steered well and am greatly impressed by the progress made so far. Continuous engagement with our stakeholders throughout the year is very encouraging and we look forward to a more cohesive and better working environment going into the future.

We will strive to foster teamwork within the committee and supporting departments across the constituency. A good team functions as a single organism. Not only do members work together toward a common goal, but they complement and support one another so that their work seems effortless. The team has a shared interest in accomplishment and a shared vision. The need for accomplishment provides a driving force. The vision provides not only a goal, but directions and a compass for reaching it. This keeps every member moving in the same direction, at the same speed, working together to create as little friction and as efficient a journey as possible. The team commits to giving up individual recognition for success in reaching the ultimate goal. It's the accomplishments of the team as a whole that become important.

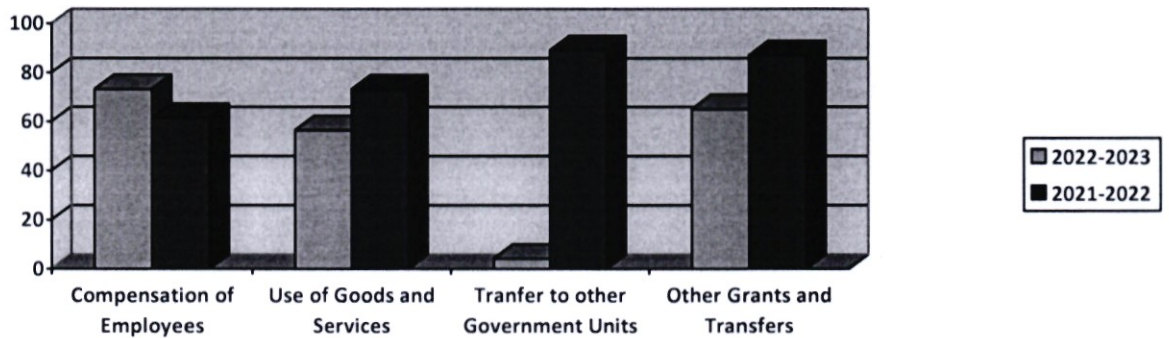
As a committee we endeavor to keep an open-door policy to enable constituents' access service irrespective of age, religion and their background. Further to this, the committee endeavors to ensure development across the constituency with fairness and transparent manner. Below is a presentation of the budget performance.

*Expenditure Analysis. Table 1.*

#### **2021/2022 percentage utilisation difference compared to 2022/2023**

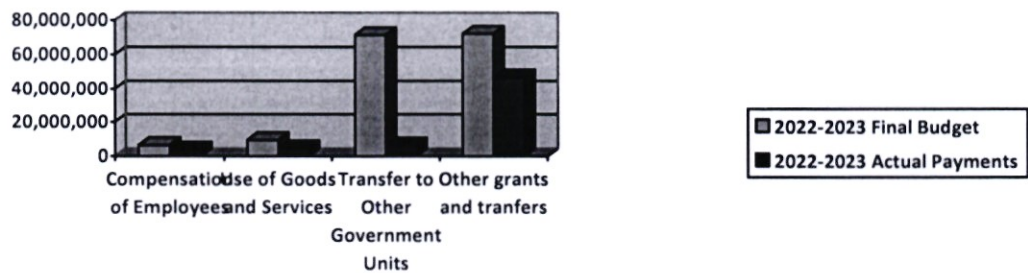
<b>Payments</b>	<b>2022/2023 % utilisation</b>	<b>2021/2022 % utilisation</b>
Compensation of Employees	60%	59%
Use of Good and Services	48%	68%
Transfer to Other Government Units	9%	88.6%
Other Grants and Transfers	71%	88%
Acquisition of assets	0%	0%
<b>Total Average Percentage</b>	<b>39%</b>	<b>88%</b>

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**Figure 1  
2022-2023 final budget compared to Actual payments**

	<b>Final Budget</b>	<b>Actual Payments</b>
Compensation of Employees	6,400,349	3,836,245
Committee expenses	10,194,521	4,626,365
Use of Good and Services	9,352,431	4,571,428
Transfer to Other Government Units	71,467,522	6,050,000
Other Grants and Transfers	72,185,085	46,841,922



.....  
Name  
CHAIRMAN NG-CDF COMMITTEE

#### IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023

##### 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 *Keiyo North Constituency* plan are to:

##### 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 sector	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> <li>Provide quality and accessible educational services</li> </ul>	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>number of bursary beneficiaries at all levels</li> </ul>	More than 200 classrooms renovated 10 new classrooms in primary schools, 6 laboratories ongoing in secondary schools.
Security	<ul style="list-style-type: none"> <li>To achieve effective and efficient security services</li> </ul>	Chiefs offices constructed and furnished	No. of offices	1 new Assistant chief's office, completion of offices and one OCS office allocated funds
Environment	Enhance environmental conservation through water harvesting and energy saving.	Purchase of storage tanks  Install energy saving devices	No, of schools  No. of school	5 schools allocated funds for purchase of energy saving jiko.

## **V. Statement of Governance**

NG-CDF Keiyo North operates in accordance to the law and regulations and ensure the process are adhered and enhance quality management.

### **Appointment of committees.**

There's established constituency committee who were appointed in line with NG-CDF Act Sect 43(1) (2) (3) and (4).The selection process began by constituting a selection panel who conducted the process in line with the Act and the Circular provided by the board.

The process begin by inviting for applications from members of the public who meet the qualifications required;

These include the vetting of the names submitted by the Constituency Office Manager and the Persons with Disability forwarded by a registered group.

Once the selection process is complete the selection panel is required to submit the names to the board for approval and gazettelement

The 8 committee members were gazetted in December 2022 and the handing over was facilitated during the same period.

### **Mandate and functions of NG-CDFC at the Constituency level**

- (a) Build the capacity of project management committees and sensitize the community on the operations of the Fund:
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency:
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act:
- (d) Rank projects proposals in order of priority while ensuring that on-going projects take precedence:
- (e) Ensure that all projects receive adequate funding and are completed within three years:
- (f) Where a project involves purchase of a parcel of land or a building, ensue that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies:
- (g) Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board:
- (h) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board:
- (i) Ensure that project reports are prepared and submitted to the Board:
- (j) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects:
- (k) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund:
- (l) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act:

- (m) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act:
- (n) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act:
- (o) Enter into performance contracting with the Board on an annual basis:
- (p) Receive returns from project management committees in accordance with regulation 15:
- (q) Maintain a database of project management committees and reports from the respective committees.

### **Operations of the committee**

In line with the committee's mandate, decision making process is done in a procedurally manner which involves consultation, analysis and recommendations.

All the decisions are implemented through a minuted resolution arising from meetings held by the committee. The committee organizes its meetings once in every month and subcommittee meetings on need basis.

To ensure fairness, openness and transparency each member is given an equal opportunity to fully participate in the meetings and each member is required to disclose conflict of interest by filling in the disclosure form.

### **Risk Management**

Risk is an integral component of the organizational process hence there was need for the constituency to rank the risks, analyze and suggest improvement actions. In view of this the constituency top risks were identified and analyzed.

The NGCDFC with the aim of mitigating risks developed mitigation strategies through identifying improvement actions and implementing them with follow up. The committee has been able to curd financial risks associated with authorized payment by the PMC through introducing the Fund Account Manager as a mandatory signatory to all accounts. to ensure there's transparency and fairness in distribution of resources, the committee has encourage community participation in vetting of bursary beneficiaries

The current risks have been analyzed and the committees have come up with improvement actions which shall entail monitoring and evaluation to ensure the actions taken have reduced or eliminate the risks.

## **VI. Environmental and Sustainability Reporting**

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

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

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

## **3. Employee welfare**

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

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

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

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

Keiyo North NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

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

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

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

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

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



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

**Public Awareness**

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

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



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**Milcah Sugut,**  
**Fund Account Manager.**

## **VII. Statement Of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Keiyo North 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, 2023. 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-Keiyo North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Keiyo North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Keiyo North Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

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for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Keiyo North Constituency financial statements were approved and signed by the Accounting Officer on 28/3 2024.



.....  
**Name: David Chesire**  
**Chairman – NGCDF Committee**



.....  
**Name: Milcah Sugut**  
**Fund Account Manager**

130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.164,117,929 and Kshs.112,902,896 respectively resulting to an under-funding of Kshs.51,215,033 or 31% of the budget. However, the Fund spent Kshs.64,372,385 against actual receipts of Kshs.112,902,896 resulting to under-utilization of Kshs.48,530,511 or 43% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

The audit report for the previous year highlighted several issues under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanations for failure to implement the recommendations.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Late Disbursement of Funds from the Board**

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amounting to Kshs.87,000,000 as disclosed in Note 1 to the financial statements. The budgeted amount for the year was Kshs.138,215,033 out of which the Fund received Kshs.87,000,000 leaving a balance of Kshs.51,215,033 which had not been received as at 30 June, 2023. This was contrary to Section 37(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund Account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year. Further, Section 38 stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

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

### **2. Project Implementation Status**

Review of the project implementation status report revealed that eighty (80) projects were allocated funds totalling Kshs.68,403,290 out of which forty nine (49) projects with six (6) projects with an allocation of Kshs.13,200,000 were not completed, fourteen (14) projects with an allocation of Kshs.12,764,340 were awaiting funding, one (1) project with an allocation of Kshs.2,000,000 was at stakeholder participation stage eight (8) projects with an allocation of Kshs.8,400,000 were at procurement stage whereas budget for two (2) projects with an allocation of Kshs.1,250,000 had been reallocated. Further, funding for all the Fund's operations was below the approved budget since only Kshs.16,255,000 was spent on thirty (30) projects out of the budgeted amount of Kshs.71,467,522 or 23% making it difficult for the Fund to operate optimally.

In the circumstances, the slow pace of project implementation impacted negatively on service delivery to the public.

### **3. Failure to Maintain a Deposit Bank Account**

The statement of assets and liabilities reflects under accounts payable (deposits), gratuity balance of Kshs.316,347 as disclosed in Note 14B to the financial statements. However, the Fund does not have a deposit account for holding third party monies. This was contrary to Section 7(a) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that each constituency shall open one deposit bank account for holding third party monies which shall so be designated and such an account shall be known by the name of the constituency for which it is opened.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**19 June, 2024**



*Keiyo North Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>87,000,000</b>	<b>182,177,758</b>
<b>Payments</b>			
Compensation Of Employees	4	4,114,592	3,179,742
Committee expenses	5	4,626,365	-
Use Of Goods and Services	6	4,609,428	13,181,424
Transfers To Other Government Units	7	6,050,000	89,622,500
Other Grants and Transfers	8	44,972,000	92,687,700
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>64,372,385</b>	<b>198,671,366</b>
<b>Surplus/(Deficit)</b>		<b>22,627,615</b>	<b>(16,493,608)</b>

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

The Constituency financial statements were approved by the NGCDFC on 24/31 2024 and signed by:



**Fund Account Manager**

**Name: Milcah Sugut**



**National Sub-County  
Accountant**

**Name: Rebecca Biwott  
ICPAK M/No:**



**Chairman NG-CDF  
Committee**

**Name: David Chesire**

*Keiyo North Constituency  
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**X. Statement Of Assets and Liabilities As At 30th June, 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	48,846,858	25,902,896
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>48,846,858</b>	<b>25,902,896</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>48,846,858</b>	<b>25,902,896</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	316,347	1,081,950
<b>Total Financial Liabilities</b>		<b>316,347</b>	<b>1,081,950</b>
<b>Net Financial Assets</b>		<b>48,530,511</b>	<b>24,820,946</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	25,902,896	41,314,554
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		22,627,615	(16,493,608)
<b>Net Financial Position</b>		<b>48,530,511</b>	<b>24,820,946</b>

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


The Constituency financial statements were approved by NG CDFC on 28/3 2024 and signed by:

  
Fund Account Manager

Name: Milcah Sugut

  
National Sub-County  
Accountant

Name: Rebecca Biwott  
ICPAK M/No:

  
Chairman NG-CDF  
Committee

Name: David Chesire

*Keiyo North Constituency  
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**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>87,000,000</b>	<b>182,177,758</b>
Payments			
Compensation Of Employees	4	4,114,592	3,179,742
Committee Expenses	5	4,626,363	-
Use Of Goods and Services	6	4,609,428	13,181,424
Transfers To Other Government Units	7	6,050,000	89,622,500
Other Grants and Transfers	8	44,972,000	92,687,700
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>64,372,385</b>	<b>198,671,366</b>
<b>Total Receipts Less Total Payments</b>		<b>22,627,615</b>	<b>(15,899,418)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	316,347	594,190
<b>Net Cash Flow from Operating Activities</b>		<b>22,943,962</b>	<b>(15,899,418)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(-)
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		<b>22,943,962</b>	<b>(15,899,418)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>12</b>	<b>25,902,896</b>	<b>41,802,314</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12</b>	<b>48,846,858</b>	<b>25,902,896</b>

**Keiyo North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 28/3/2024 and signed by:



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**Fund Account Manager**

**Name: Milcah Sugut**



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**National Sub-County  
Accountant**

**Name: Rebecca Biwott**  
**ICPAK M/No:**



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**Chairman NG-CDF  
Committee**

**Name: David Chesire**

*Keiyo North Constituency  
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**XII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers from NG-CDF Board	138,215,033	25,902,896	-	164,117,929	112,902,896	51,215,033	69%
Proceeds from Sale of Assets	-	-		-	-	-	-
Other Receipts	-			-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>138,215,033</b>	<b>25,902,896</b>	<b>-</b>	<b>164,117,929</b>	<b>112,902,896</b>	<b>51,215,033</b>	<b>69%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,618,920	2,781,429		6,400,349	4,114,592	2,564,104	65%
Committee expenses	3,868,000	6,326,521		10,194,521	4,626,365	5,568,156	45%
Use of goods and services	4,952,431	4,400,000		9,352,431	4,609,428	4,781,003	49%
Transfers to Other Government Units	59,680,000	11,787,522		71,467,522	6,050,000	65,417,522	9%
Other grants and transfers	62,713,532	607,424		63,320,956	44,972,000	18,348,956	71%
Oversight Committee expenses	1,382,150			1,382,150	-	1,382,150	0.0%
Other Payments	2,000,000			2,000,000	-	2,000,000	0.0%
<b>TOTAL</b>	<b>138,215,033</b>	<b>25,902,896</b>	<b>-</b>	<b>164,117,929</b>	<b>64,372,385</b>	<b>99,745,544</b>	<b>39 %</b>

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

**Explanatory Notes.**

- (a) Compensation of employees-the unutilised funds comprises of the balances carried forward and gratuity provision
- (b) Committee expenses-The funds were committee towards the end of the financial year
- (c) Use of goods and services-Percentage utilization was 49% owing to the balances brought forward and funds set aside for operations
- (d) Transfer to Government entities-The percentage unutilised represents the funds not yet disbursed to projects
- (e) Other grants and transfer -The percentage unutilised represents the funds not yet disbursed to projects

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	99,745,544
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	51,215,033
	48,530,511
Increase/(decrease) Accounts payable	316,347
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	48,846,858

The Constituency financial statements were approved by NG CDFC on 28/3/ 2024 and signed by:


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**Fund Account Manager**

**Name: Milcah Sugut**


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**National Sub-County Accountant**

**Name: Rebecca Biwott**  
ICPAK M/No: 112748


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**Chairman NG-CDF Committee**

**Name: David Chesire**

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**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,618,920	2,781,429		6,400,349	4,114,592	2,285,757
1.2 Committee allowances	2,348,000	1,038,734		3,386,734	2,626,000	760,734
1.3 Use of goods and services	2,325,981	2,225,968		4,551,949	2,609,428	1,942,521
<b>Total</b>	<b>8,292,901</b>	<b>6,046,131</b>	<b>-</b>	<b>14,339,032</b>	<b>9,350,020</b>	<b>4,989,012</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,374,453	283,880		1,658,333	842,800	815,533
2.2 Committee allowances	1,520,000	1,081,455		2,601,455	2,000,365	601,090
2.3 Use of goods and services	1,251,999	1,696,484		2,948,483	1,157,200	1,791,283
<b>Total</b>	<b>4,146,452</b>	<b>3,061,819</b>	<b>-</b>	<b>7,208,271</b>	<b>4,000,365</b>	<b>3,207,906</b>
<b>3.0 Emergency</b>	<b>7,636,190</b>	<b>5,788,113</b>		<b>13,424,303</b>	<b>4,820,000</b>	<b>8,604,303</b>
3.1 Primary Schools				-		-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.4 Security projects			-	-		-
3.5 Unutilised				-		-
<b>Total</b>		-		-	-	-
<b>4.0 Bursary and Social Security</b>				-		
4.1 Secondary Schools	23,200,000	26,664		23,226,664	19,714,000	3,512,664
4.2 Tertiary Institutions	20,455,000	318,000		20,773,000	15,053,000	5,720,000
4.3 Social Security	3,000,000	-		3,000,000	-	3,000,000
4.4 Special Needs				-	-	
<b>Total</b>	<b>46,655,000</b>	<b>344,664</b>	-	<b>46,999,664</b>	<b>34,767,000</b>	<b>12,232,664</b>
<b>5.0 Sports</b>	<b>2,164,340</b>	3,785,291		<b>5,949,631</b>	1,707,000	4,242,631
<b>6.0 Environment</b>	<b>1,678,000</b>	19,454		<b>1,697,454</b>	1,678,000	19,454
<b>7.0 Primary Schools Projects</b>				-		
Anin Primary School	300,000			300,000		300,000
Berese Primary School	800,000			800,000		800,000
Bugar Special School	1,300,000			1,300,000	-	1,300,000
Bugar Special School	700,000			700,000	-	700,000
Chebonet Primary School	450,000			450,000	-	450,000



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chelingwa Primary School	250,000			250,000	-	250,000
Chepkitony Primary School	800,000			800,000	-	800,000
Chepkogin Primary School	600,000			600,000	-	600,000
Cheptarit Primary School	450,000			450,000	-	450,000
Chesitek Primary School	800,000			800,000	-	800,000
Emkong Primary School	800,000			800,000	-	800,000
Iten school for the deaf Primary School	600,000			600,000	-	600,000
Kabore Primary School	600,000			600,000	-	600,000
Kamariny Primary School	450,000			450,000	-	450,000
Kapchelal primary school		450,000		450,000	450,000	-
Kapkei Primary School	750,000			750,000	-	750,000
Kapkessum Primary School	450,000			450,000	-	450,000
Kapkoi Primary School	750,000			750,000	-	750,000
Kaplamai Primary School	1,000,000			1,000,000	-	1,000,000
Kapsio Primary School	450,000			450,000	-	450,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapsisi Primary School	1,050,000			1,050,000	-	1,050,000
Kapsoiyo Primary School	450,000			450,000	-	450,000
Kaptum Primary School	600,000			600,000	-	600,000
Kaptum Primary School	1,230,000			1,230,000	-	1,230,000
Katalel Primary School	2,000,000	750,000		2,750,000	750,000	2,000,000
Kendur Primary School	1,150,000			1,150,000	-	1,150,000
Kewapsos Primary School	1,800,000			1,800,000	-	1,800,000
Kipchawat Primary School	1,200,000			1,200,000	-	1,200,000
Kipka Primary School	1,100,000			1,100,000	-	1,100,000
Kipkulot Primary School	800,000			800,000	-	800,000
Kiptoit primary school		700,000		700,000	700,000	-
Kiptoro primary school		450,000		450,000	450,000	-
Kiptingo Primary School	750,000			750,000	-	750,000
Kobil Primary School	700,000			700,000	-	700,000
Kokwap Sitet Primary School	1,300,000	700,000		2,000,000	700,000	1,300,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Komotony Primary School	800,000			800,000	-	800,000
Lamaon Primary School	800,000			800,000	-	800,000
Moi Tambach Primary School	1,500,000			1,500,000	-	1,500,000
Msekekwa Primary School	450,000			450,000	-	450,000
Muno Primary School	450,000			450,000	-	450,000
Nyalil Primary School	800,000			800,000	-	800,000
Nyawa Primary School	450,000			450,000	-	450,000
Salaba Primary School	300,000			300,000	-	300,000
Sergoit Primary School	800,000			800,000	-	800,000
Singore Primary School	600,000			600,000	-	600,000
Songeto Primary School	600,000			600,000	-	600,000
William Murgor Primary School	450,000			450,000	-	450,000
Yokot Primary School	250,000			250,000	-	250,000
Yokot Primary School	800,000			800,000	-	800,000
Kapsio primary school	1,000,000			1,000,000	-	1,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kaptel primary school	1,600,000			1,600,000	-	1,600,000
				-	-	-
<b>Total</b>	<b>38,080,000</b>	<b>3,050,000</b>	<b>-</b>	<b>41,130,000</b>	<b>3,050,000</b>	<b>38,080,000</b>
<b>8.0 Secondary Schools Projects</b>				-	-	-
Anin Day Secondary School	1,600,000			1,600,000	-	1,600,000
Anin Day Secondary School	700,000			700,000	-	700,000
Chelingwa Day Secondary School	600,000			600,000	-	600,000
St.Francis Kimuroon Secondary School	1,200,000			1,200,000	600,000	600,000
Chebonet Secondary School	200,000			200,000	-	200,000
Chegilet Secondary School	900,000			900,000	-	900,000
Kabore Day Secondary School	500,000			500,000	-	500,000
Kamariny Day Secondary School	300,000			300,000	-	300,000
Kapchelal Secondary School	1,500,000	500,000		2,000,000	500,000	1,500,000
Kapkoi Day Secondary School	800,000			800,000	-	800,000
Kibargoiyet Day Secondary School	500,000			500,000	-	500,000
Kokwao Day Secondary School	600,000				700,000	600,000

*Keiyo North Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		700,000		1,300,000		
Siroch Day Secondary School	500,000			500,000	-	500,000
St Francis Kimuroon Secondary School	1,000,000			1,000,000		1,000,000
<b>Total</b>	<b>10,900,000</b>	<b>1,200,000</b>	<b>-</b>	<b>12,100,000</b>	<b>-</b>	<b>12,100,000</b>
<b>9.0 Tertiary institutions Projects</b>				<b>-</b>	<b>-</b>	<b>-</b>
Kipsoen Technical Vocational College	6,000,000			6,000,000	-	6,000,000
KMTC Iten	4,700,000			4,700,000	700,000	4,000,000
<b>Total</b>	<b>10,700,000</b>		<b>-</b>	<b>10,700,000</b>	<b>2,500,000</b>	<b>8,200,000</b>
<b>10.0 Security Projects</b>				<b>-</b>	<b>-</b>	<b>-</b>
Chegilet Assistant Chief's Office	150,000			150,000	-	150,000
Chelingwa Assistant Chief's Office	80,000			80,000	-	80,000
Chesitek Assistant Chief's Office	150,000			150,000	-	150,000
Kamoi Chief's Office	200,000			200,000	-	200,000
Kapkoi Assistant Chief's Office	1,450,000			1,450,000	-	1,450,000
Mutei Chief's Office	300,000			300,000	-	300,000
Sergoit Chief's Office	50,000			50,000	-	50,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Siroch Assistant Chief's Office	150,000			150,000	-	150,000
Tambach County Commissioner's Office	200,000			200,000	-	200,000
Tambach Police Station	250,000			250,000	-	250,000
Chegilet Assistant Chief's Office	300,000			300,000	-	300,000
Chesitek Assistant Chief's Office	300,000			300,000	-	300,000
Tambach County Commissioner's Office	500,000			500,000	-	500,000
Tambach Police Station	500,000			500,000	-	500,000
Mindililwo assistant chiefs'office		1,000,000		1,000,000	1,000,000	-
Irong chiefs'office		1,000,000		1,000,000	1,000,000	-
<b>Total</b>	<b>4,580,000</b>	<b>2,000,000</b>	<b>-</b>	<b>6,580,000</b>	<b>2,000,000</b>	<b>4,580,000</b>
<b>11.0 Acquisition of assets</b>				<b>-</b>	<b>-</b>	<b>-</b>
Purchase of furniture		107,424		<b>107,424</b>	-	107,424
Oversight Committee expenses	1,382,150		-	<b>1,382,150</b>	-	1,382,150
<b>Total</b>	<b>1,382,150</b>		<b>-</b>	<b>1,382,150</b>	<b>-</b>	<b>1,382,150</b>
<b>12.0 Other payments</b>				<b>-</b>	<b>-</b>	<b>-</b>
Strategic plan	2,000,000			<b>2,000,000</b>	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Construction of store( reallocated to Kibendo secondary school)		500,000		500,000	500,000	-
<b>Total</b>		<b>607,424</b>	-	<b>607,424</b>	-	-
<b>13.0 unallocated fund</b>				-	-	-
Unapproved projects				-	-	-
AIA				-	-	-
PMC savings				-	-	-
<b>Total</b>			-	-	-	-
	<b>138,215,033</b>	<b>25,902,896</b>	-	<b>164,117,929</b>	<b>64,372,385</b>	<b>99,745,544</b>

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

#### **XIV. Significant Accounting Policies**

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

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

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

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

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

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

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



*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

*Significant Accounting Policies Continued*

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE B185094	7,000,000	
B185628	15,000,000	
B206128	5,000,000	
B185511	6,000,000	
B206382	12,000,000	
B20758	15,000,000	
B140924		33,000,000
B105458		44,000,000
B105797		24,000,000
B128537		5,000,000
B154045		12,000,000
B164487		18,000,000
B154045		12,000,000
B155843		22,088,879
B155959		12,088,879
<b>Total</b>	<b>87,000,000</b>	<b>182,177,758</b>

**2. Proceeds From Sale of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**3. Other Receipts**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,871,700	2,012,552
Personal allowances paid as part of salary	-	-
House Allowance	259,300	272,100
Transport Allowance	267,300	272,100
Leave allowance	-	-
Gratuity to contractual employees	1,345,845	594,190
Gratuity provision	316,347	-
Employer Contributions Compulsory national social security schemes	54,100	28,800
<b>Total</b>	<b>4,114,592</b>	<b>3,179,742</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	3,296,225.00	5,610,245
Other committee expenses	1,330,140.00	-
<b>Total</b>	<b>4,626,365</b>	<b>5,610,245</b>



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6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	41,680	57,920
Communication, supplies and services	189,443	-
Domestic travel and subsistence	1,238,760	1,345,860
Printing, advertising and information supplies & services	81,890	81,000
Rentals of produced assets	-	-
Training expenses	842,800	2,519,620
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	500,557	242,520
Fuel , oil & lubricants	1,227,290	1,834,531
Other operating expenses	-	-
Bank Charges	40,276	20,328
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	415,042	583,486
Routine maintenance- other assets	31,690	14,100
<b>Total</b>	<b>4,609,428</b>	<b>13,181,424</b>

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**Notes To The Financial Statements (Continued)**

**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	3,050,000	46,668,000
Transfers To Secondary Schools (See Attached List)	2,300,000	41,354,500
Transfers To Tertiary Institutions (See Attached List)	700,000	1,600,000
<b>Total</b>	<b>6,050,000</b>	<b>89,622,500</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,714,000	37,460,500
Bursary – tertiary institutions (see attached list)	15,053,000	38,190,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	2,682,000
Security projects (see attached list)	2,000,000	5,900,000
Sports projects (see attached list)	1,707,000	-
Environment projects (see attached list)	1,678,000	3,158,200
Emergency projects (see attached list)	4,820,000	5,297,000
Roads projects (see attached list)	-	-
<b>Total</b>	<b>44,972,000</b>	<b>92,687,700</b>

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*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10. Oversight Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Committee allowances	-	-
-	-	-
	-	-

**11. Other Payments**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	<i>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Kenya Commercial Bank, A/C no. 1103323530 Iten Branch. (main account)</i>	48,846,858	25,902,896
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	-	-
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>48,846,858</b>	<b>25,902,896</b>
<i>[Provide Cash Count Certificates for Each]</i>		

13. 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>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

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

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**Notes to the Financial Statement Continued**  
**14. Retention and Gratuity**

<b>14 A. Retention</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

<b>14 B. Gratuity</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	1,081,950	487,760
Gratuity held during the year (B)	580,242	594,160
Gratuity paid during the Year (C)	1,345,845	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>316,347</b>	<b>1,081,950</b>

**15. Fund Balance B/F**

	<b>(1<sup>st</sup> July 2022)</b>	<b>(1<sup>st</sup> July 2021)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	25,902,896	41,802,314
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	1,081,950	594,190
Fund Balance Brought Forward	<b>24,820,946</b>	<b>41,314,554</b>

*[Provide short appropriate explanations as necessary]*

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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**Notes To the Financial Statements (Continued)**

**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.2: Pending Staff Payables (See Annex 2)**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.3: Unutilized Fund (See Annex 3)**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	2,686,611	2,187,239
Committee expenses	5,872,913	-
Use of goods and services	2,237,393	6,326,521
Amounts due to other Government entities (see attached list)	55,780,000	4,400,000
Amounts due to other grants and other transfers (see attached list)	29,679,053	11,787,522
Acquisition of assets	107,424	607,424
Oversight Committee Expenses	1,382,150	-
Other Payments ( <i>specify</i> ) strategic plan	2,000,000	594,190
Funds pending approval	-	-
<b>Total</b>	<b>99,745,544</b>	<b>25,902,896</b>

*Keiyo North Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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18.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	14,715,186	16,890,872
Total	<b>14,715,186</b>	<b>16,890,872</b>



**XVI. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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

**Annex 2 - Analysis of Pending Staff Payables**

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 20xx</b>	<b>Comments</b>
NG-CDFC Staff				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Grand Total</b>				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<b>Compensation of employees</b>	Payment for employee salaries	2,686,611	2,187,239	Balances
<b>Use of goods &amp; services</b>		5,872,913	6,326,521	Balances
<b>Committee expenses</b>		2,237,393		Balances
<b>Amounts due to other Government entities</b>				
<b>Primary schools</b>				
Nyalil Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Yokot primary school	Completion of administration block	800,000		Funds not disbursed
Bugar special school	Construction of flash toilets and bathrooms and septic tank and completion of dormitory	2,000,000		Funds not disbursed
Emkong primary school	Construction of one classroom	800,000		Funds not disbursed
Kaptum primary	Completion of 90 student capacity dormitory	600,000		Funds not disbursed
Kipka primary	Completion 50 student capacity of library	1,100,000		Funds not disbursed
Sergoit primary	Construction of one classroom	800,000		Funds not disbursed
Songeto Primary School	Renovation to completion of 4 classrooms	600,000		Funds not disbursed
Anin Primary School	Renovation to completion of 2 classrooms: re-plastering, re-flooring, tiling, wall and roof painting	300,000		Funds not disbursed
Berese Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Chebonet Primary School	Additional funds for renovation to completion of 3 classrooms:re-	450,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	plastering, re-flooring, tiling, wall and roof painting			
Chelingwa Primary School	Purchase of 50 chairs and 50 lockers	250,000		Funds not disbursed
Chepkitony Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Chepkogin Primary School	Renovation to completion of 4 classrooms: re-plastering, re-flooring, tiling, wall and roof painting	600,000		Funds not disbursed
Cheptarit Primary School	Renovation to completion of 3 classrooms: re-plastering, re-flooring, tiling, wall and roof painting	450,000		Funds not disbursed
Chesitek Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Iten school for the deaf Primary School	Renovation of 4 classrooms to completion: re-plastering, re-flooring, tiling, wall and roof painting	600,000		Funds not disbursed
Kabore Primary School	Renovation to completion of 4 classrooms: re-plastering, re-flooring, tiling, wall and roof painting.	600,000		Funds not disbursed
Kamariny Primary School	Renovation to completion of 3 classrooms:	450,000		Funds not disbursed
Kapkei Primary School	Renovation to completion of 5 classrooms	750,000		Funds not disbursed
Kapkessum Primary School	Renovation to completion of 50 student's capacity library	450,000		Funds not disbursed
Kapkoi Primary School	Renovation to completion of 5 classrooms	750,000		Funds not disbursed
Kaplamai Primary School	Renovation to completion of 10 classrooms:Re-roofing	1,000,000		Funds not disbursed
Kapsio Primary School	Renovation of 3 classrooms:	450,000		Funds not disbursed
Kapsisi Primary School	Construction to completion of one classroom Kshs.800,000 and purchase	1,050,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	of 50 chairs and 50 lockers at Kshs.250,000			
Kapsoiyo Primary School	Renovation to completion of 3 classrooms	450,000		Funds not disbursed
Kaptum Primary School	Construction of septic tank at Kshs.600,000 and Equipping of 90 student's capacity dormitory :purchase of 45 beds(double deckers)at Kshs.630,000	1,230,000		Funds not disbursed
Katalel Primary School	Construction to completion of administration block comprising of one staffroom and 2 offices	2,000,000	750,000	Funds not disbursed
Kendur Primary School	Renovation to completion of 5 classrooms	1,150,000		Funds not disbursed
Kewapsos Primary School	Construction to completion of 2 classrooms	1,800,000		Funds not disbursed
Kipchawat Primary School	Renovation to completion of 8 classrooms	1,200,000		Funds not disbursed
Kipkulot Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Kiptingo Primary School	Renovation to completion of 5 classrooms: re-plastering, re-flooring, tiling, wall and roof painting.	750,000		Funds not disbursed
Kobil Primary School	Renovation to completion of 5 classrooms	700,000		Funds not disbursed
Kokwap Sitet Primary School	Construction of one classroom to completion	1,300,000	700,000	Funds not disbursed
Komotony Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Lamaon Primary School	Construction to completion of one classroom	800,000		Funds not disbursed
Moi Tambach Primary School	Completion of 1,000 student capacity multipurpose hall initiated by parents :Flooring painting, tiling and glazing.	1,500,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Msekekwa Primary School	Renovation to completion of 3 classrooms: re-plastering, re-flooring, tiling, wall and roof painting.	450,000		Funds not disbursed
Muno Primary School	Renovation to completion of 3 classrooms: re-plastering, re-flooring, tiling, wall and roof painting	450,000		Funds not disbursed
Nyawa Primary School	Renovation to completion of 3 classrooms:Tiling, painting and electrical works	450,000		Funds not disbursed
Salaba Primary School	Renovation to completion of 2 classrooms: re-plastering, re-flooring, tiling, wall and roof painting	300,000		Funds not disbursed
Singore Primary School	Renovation to completion of 4 classrooms:re-plastering, re-flooring, tiling, wall and roof painting	600,000		Funds not disbursed
William Murgor Primary School	Renovation to completion of 3 classrooms:re-plastering, re-flooring, tiling, wall and roof painting	450,000		Funds not disbursed
Yokot Primary School	Equipping of an administration block	250,000		Funds not disbursed
Kapchelal primary school	Renovation of 3 classrooms		450,000	Funds not disbursed
Kiptoit primary	Construction of one classroom		700,000	Funds not disbursed
Kiptoro primary school	Renovation of 3 classrooms		450,000	Funds not disbursed
<b>Secondary schools</b>				Funds not disbursed
Anin Day Secondary School	Construction to completion of two classrooms	1,600,000		Funds not disbursed
Chelingwa Day Secondary School	Renovation to completion of 4 classrooms:re-plastering, tiling and painting	600,000		Funds not disbursed
St.Francis Kimuroon Secondary School	Completion of administration block	1,000,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Anin Day Secondary School	Completion of 40 student's capacity single laboratory: Tiling,plumbing,painting and electrical works	700,000		Funds not disbursed
Chebonet Secondary School	Completion of 10 door ablution block:plumbing works and painting	200,000		Funds not disbursed
Chegilet Secondary School	Completion of administration block comprising one staffroom and 3 offices:painting, tiling and electrical works	900,000		Funds not disbursed
Kabore Day Secondary School	Completion of 400 student capacity dining hall:Tiling, painting and electrical works	500,000		Funds not disbursed
Kamariny Day Secondary School	Completion of two classrooms: painting glazing, tiling and electrical works	300,000		Funds not disbursed
Kapchelal Secondary School	Completion of 100 students capacity boy's dormitory:Roofing, plastering, tiling, painting and electrical works	1,500,000	500,000	Funds not disbursed
Kapkoi Day Secondary School	Completion of 400 student capacity dining hall:Tiling,plumbing,painting and electrical works	800,000		Funds not disbursed
Kibargoiyet Day Secondary School	Completion of 45 student capacity single laboratory:painting,tiling,glazing and electrical works	500,000		Funds not disbursed
Kokwao Day Secondary School	Completion of one classroom:flooring, tiling and painting at Kshs.150,000 and landscaping	600,000	700,000	Funds not disbursed
Siroch Day Secondary School	Completion of administration block comprising 6 offices:Tiling,plumbing,and electrical works	500,000		Funds not disbursed
St Francis Kimuroon Secondary School	Construction of 10 door bathroom	600,000		Funds not disbursed
Kipsoen Technical Vocational College	Construction of tuition block comprising of 14 lecture halls: Phase	6,000,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	one-Foundation,slab and walling of 7 classrooms on the ground floor.			
KMTC Iten	Construction to completion of 4 classrooms	4,000,000		Funds not disbursed
<b>Sub-Total</b>		<b>67,092,764</b>	<b>12,763,760</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Sports</b>	Carry out Constituency Football Sports tournament	4,042,631	3,785,291	Funds not disbursed
<b>Emergency Reserve</b>	To cater for any unforeseen occurrences in the constituency during the financial year	8,604,304	5,788,113	Balances
<b>Bursary –secondary</b>	To support needy students	3,819,164	344,664	Balances
<b>Bursary Tertiary</b>	To support needy students	5,414,000		Balances
<b>Social security programme</b>	To support needy students	3,000,000		Funds not disbursed
<b>Environment</b>	Purchase energy saving jikos	19,454	19,454	
Chegilet Assistant Chief's Office	Purchase of furniture 2 office desks with side drawer@25,000 at Kshs.50,000 ,1 executive chair with arm at Kshs.20,000,10 visitors chairs without arms@5,000 at Kshs.50,000 , one filling cabinet at Kshs.15,000 purchase and installation of curtain rods at Kshs.15,000	150,000		Funds not disbursed
Chelingwa Assistant Chief's Office	Electricity connection	80,000		Funds not disbursed
Chesitek Assistant Chief's Office	Equipping of chiefs office-Purchase of 2 office desks with side drawer at Kshs.25,000 ,1 executive chair with arm at	150,000		Funds not disbursed



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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Kshs.20,000 each,10 visitors chairs without arms at Kshs.5,000 each, one filing cabinet at Kshs.15,000 purchase and installation of curtain rods at Kshs.15,000			
Mutei Chief's Office	Renovation to completion of chief's office:tiling and roof painting.	300,000		Funds not disbursed
Tambach County Commissioner's Office	Purchase of 2 office desks with side drawer at Kshs.25,000 ,2 executive chairs with arm at Kshs.20,000 each,10 visitors chairs without arms at Kshs.5,000 each,2 filing cabinets at Kshs.20,000 each purchase and installation of curtain rods at Kshs.20,000	200,000		Funds not disbursed
Tambach Police Station	Purchase of 2 office desks with side drawer@25,000 at Kshs.50,000 ,2 executive chairs with arm@20,000 at Kshs.40,000 each,20 visitors chairs without arms@5,000 at Kshs.100,000 each,2 filing cabinets @20,000 at Kshs.40,000 each purchase and installation of curtain rods at Kshs.20,000	250,000		Funds not disbursed
Kapkoi Assistant Chief's Office	Construction to completion of 3 roomed assistant chiefs office at Kshs.1,100,000 and construction of 3 door pit latrine at Kshs.200,000 with one chamber for Persons With Disabilities and Purchase of furniture 2 office desks with side drawer at Kshs.25,000 ,1 executive chair with arm at Kshs.20,000 each,10 visitors chairs without arms at Kshs.5,000 each, one	1,450,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	filling cabinet at Kshs.15,000 purchase and installation of curtain rods at Kshs.15,000			
Chegilet Assistant Chief's Office	Completion of office: Painting and Electrical works	300,000		Funds not disbursed
Chesitek Assistant Chief's Office	Completion of 2 roomed office:painting, ceiling, glazing and electrical works	300,000		Funds not disbursed
Sergoit Chief's Office	Electricity connection in 4 offices to completion.	50,000		Funds not disbursed
Siroch Assistant Chief's Office	Purchase of furniture 2 office desks with side drawer at Kshs.25,000 ,1 executive chair with arm at Kshs.20,000 each,10 visitors chairs without arms at Kshs.5,000 each, one filling cabinet at Kshs.15,000 purchase and installation of curtain rods at Kshs.15,000	150,000		Funds not disbursed
Kamoi Chief's Office	Purchase of furniture 2 office desks with side drawer@25,000 at Kshs.50,000 each,2 executive chairs with arms@20,000 at Kshs.40,000 each,10 visitor chairs without arms @5,000 at Kshs.50,000 each,2 filling cabinet @13,000 at Kshs.26,000 each,1 boardroom table at Kshs.20,000 and 20 plastic chairs @700 at Kshs.14,000 each	200,000		Funds not disbursed
Tambach County Commissioner's Office	Completion of ACC's office comprising of 4 rooms :Tiling, painting, plumbing and electrical.	500,000		Funds not disbursed
Tambach Police Station	Completion of office comprising of 4 offices:Tiling,painting,plumbing and electrical works at Kshs.500,000	500,000		Funds not disbursed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Mindililwo assistant chief's office	Construction of office and toilet		1,000,000	Funds not disbursed
Irong chief's office			1,000,000	
<b>Others (specify)</b>				
Acquisition of assets		107,424	607,424	
Oversight Committee expenses		1,382,150		
Keiyo North NG-CDF Strategic plan	To facilitate in preparation, facts collection designing, typesetting and printing of Keiyo North Constituency Strategic plan for the period between 2023-2027	2,000,000		
			594,190	
<b>Sub-Total</b>		<b>32,969,127</b>	<b>13,139,136</b>	
Funds pending approval				
<b>Grand Total</b>		<b>99,745,544</b>	<b>25,902,896</b>	

**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				
Buildings and structures	5,307,292			5,307,292
Transport equipment	9,290,460			9,290,460
Office equipment, furniture and fittings	784,280			784,280
ICT Equipment, Software and Other ICT Assets	463,000			463,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>15,845,032</b>			<b>15,845,032</b>

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Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Anin primary school	K.C.B	1111522863	2,194	2,194
Anin Girls secondary school	EQUITY	1530266678979	4,135	4,135
Berese Primary school	K.C.B	1172799776	718	85,114
Bugar Primary	K.C.B	1125184744	22,716	35,348
Bugar Secondary school	K.C.B	1113937505	4,887	4,887
Cheberen Primary	K.C.B	1114429961	54,793	505,059
Chebokokwa primary school	K.C.B	1265866228	5,013	5,013
Chebonet primary school	K.C.B	1172254737	5,798	312,180
Chegilet primary school	K.C.B	1168371260	21,335	165,169
Chegilet secondary school	K.C.B	1136942149	7,700	355,178
Chepkitony primary	K.C.B	1167595718	44,696	44,696
Chepkogin Primary	K.C.B	1168103355	1,001	700,083
Cheptarit primary school	K.C.B	1125416122	34,461	34,587
Chesitek primary school	K.C.B	1158334443	1,737	19,478
Emkong Primary	K.C.B	1159303770	1,649	10,557
Irong chief's office	K.C.B	1229514031	1,400,000	1,400,000
Iten Day Secondary	K.C.B	1111933162	1,105,920	306,550
Iten Primary	K.C.B	1121647103	6,212	6,338

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Iten special School	K.C.B	1116936089	18,765	33,341
Kabore primary school	K.C.B	1153859718	140,142	363,824
Kabulwo primary school	K.C.B	1203526636	57,198	6,042
Kabulwo secondary	K.C.B	1119713129	1,172,245	44,355
Kamariny secondary school	K.C.B	1265095485	1,955	12,180
Kamariny primary school	K.C.B	1157488412	1,046	1,172
Kameza Primary	K.C.B	1168351588	109,374	57,582
Kamoi chief's office	K.C.B	1225927250	8,522	49
Kapchelal Primary	K.C.B	1178082709	128,185	237
Kapchelal secondary	K.C.B	1112882448	10,443	25,391
Kapkei primary school	K.C.B	1111733554	81,302	453,246
Kapkessum Primary	K.C.B	1169435297	3,092	3,344
Kapkessum Secondary	K.C.B	1116468085	1,384,421	3,506,493
Kapkoi primary school	K.C.B	1150527285	2,527	36,905
Kapkoi Secondary	K.C.B	1135421935	130,279	854,493
Kapkonga secondary	K.C.B	1153809281	5,620	5,746
Kaplamai primary school	K.C.B	1118350030	0	91
Kapsinende primary school	K.C.B	1167826868	841	841
Kapsio primary	K.C.B	1159576254	2,670,496	2,670,496
Kapsisi primary school	K.C.B	1265532907	10,320	30,301

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Kapsoiyo Primary	K.C.B	1156897998	10,731	608
Kapteren primary school	K.C.B	1114366080	594	620
Kaptum primary	K.C.B	1160250766	37,093	542,456
Kaptum secondary school	EQUITY	1530277092611	10,906	10,906
Katalel primary	K.C.B	1173925139	1,620	8,851
Kayoi primary school	K.C.B	1163696544	4,197	4,323
Kendur primary	K.C.B	1169287255	1,622	1,748
Kermuk Primary	K.C.B	1109611943	229	18,229
Kessup primary school	K.C.B	1155800001	1,089	7,820
Kewapsos Primary	K.C.B	1167748530	9,713	60,482
Kibargoiyet Primary	K.C.B	1174873485	1,323	1,449
Kibendo Secondary	K.C.B	1158353634	838,284	100,071
Kiboi primary	K.C.B	1168706157	196	7,215
Kipchawat primary school	K.C.B	1159486778	10,645	10,678
Kipka primary	K.C.B	1151275212	97,207	54,075
Kipkenda Primary	K.C.B	1168749530	186,143	216,269
Kipkulot Primary	K.C.B	1181178797	19,483	377,152
Kipsabu Primary	K.C.B	1177510715	188	188
Kiptabus primary school	K.C.B	1163485284	999,008	999,008
Kiptingo primary	K.C.B	1124955275	16,740	16,992

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Kiptoit primary	K.C.B	1197594353	1,056,709	201,967
Kiptoro primary school	K.C.B	1285290755	588,158	8,115
Kipyegor primary	K.C.B	1167821025	27,553	1,513
Kobil Primary	K.C.B	1135876770	838	11,839
Kokwao primary school	K.C.B	1160505403	31,467	1,192
Kolol Primary	K.C.B	1158318944	599,855	599,981
Komotony Primary	K.C.B	1125185228	16,812	102,560
Korkitony primary school	K.C.B	1171297076	135,452	52,127
Korkitony Secondary	K.C.B	1111623392	44,450	44,702
Lamaon primary	K.C.B	1134333617	8,786	8,786
Matany Primary	K.C.B	1154478017	57,829	395,564
Mindililwo primary school	K.C.B	1157255760	8,267	8,519
Mindililwo Special primary school	K.C.B	1103199552	96,050	96,428
Moi-Tambach primary school	K.C.B	1112743146	5,469	5,721
Msekekwa Primary	K.C.B	1157219268	172	172
Muno primary school	K.C.B	1157722784	20,668	20,668
Muno Secondary	K.C.B	1183032455	625	625
Mutei chief's office	K.C.B	1157716075	1,248	1,248
Nyalil primary school	EQUITY	1530263537545	75,985	75,985



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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Nyawa Primary	K.C.B	1112631054	18,998	46,651
Tambach police station	EQUITY	1530280359143	10,525	10,525
Rimoi primary	K.C.B	1160193061	5,679	5,805
Salaba Primary	K.C.B	1164754866	0	68,125
Sergoit Chiefs office	K.C.B	1172097763	2,199	2,199
Sergoit primary school	K.C.B	1133490964	7,939	8,719
Sergoit Secondary	K.C.B	1124982752	2,940	92,053
Siroch primary school	EQUITY	1530264076403	1,407	1,407
Siroch Mixed Day	K.C.B	1136477977	13,940	383,346
Siroch chiefs office	K.C.B	1277561648	2,721	2,973
Songeto primary	K.C.B	1160301085	1,120	1,246
St.Alphonsus Mutei Girls Sec sch	K.C.B	1122141890	205,935	772
William Murgor Primary	K.C.B	1166506606	6,418	6,670
Yokot primary school	K.C.B	1172698589	750,233	80,845
<b>Total</b>			<b>14,715,186</b>	<b>16,890,872</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/CRRO/2021-2022-1-01-0149-09(15)	Unsupported PMC Bank Balances		resolved	
	Summary of Assets Register		Not resolved	
	Budget Control and Performance		Not resolved	
	Project Implementation and Projects Verification		Not resolved	
	Emergency Projects		Not resolved	
	Cash and Cash equivalents – Unpresented Cheques		Not resolved	



.....  
Name  
Fund Account Manager.

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