

REPUBLIC OF KENYA



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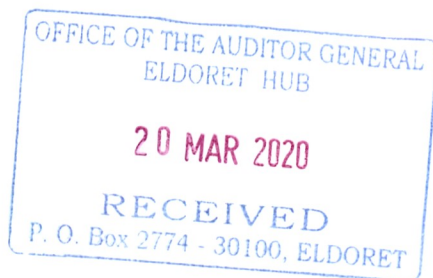
G. Chebet

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KEIYO
SOUTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended 30 June, 2019

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Caren Jeruto
2.	Sub-County Accountant	Winny chesesio
3.	Chairman NGCDFC	Victor M. Kimaiyo
4.	Member NGCDFC	Michael Maiyo

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Keiyo South Constituency Office

P.O. Box 8253
NGCDFC Office
Kaptagat –Eldama Ravine Highway
Eldoret, Kenya

(f) NGCDF Keiyo south Constituency Contacts

Telephone: 0720905587

E-mail: cdfkeiyosouth@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF Keiyo South Constituency Bankers

Kenya Commercial Bank

Iten Branch

P.O. Box 456-30700

Iten, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Keiyo South NGCDF was allocated Ksh.109,040,876 in 2018/ 2019 financial year. The constituency received funds from NG-CDF Board amounting to Ksh.108,548,276 during the financial year, ksh54,548,276 being funds for 2017/2018. The constituency managed to utilize Kshs117,531,195 against a budget of Kshs183,888,455 as indicated in Table 1

Table 1

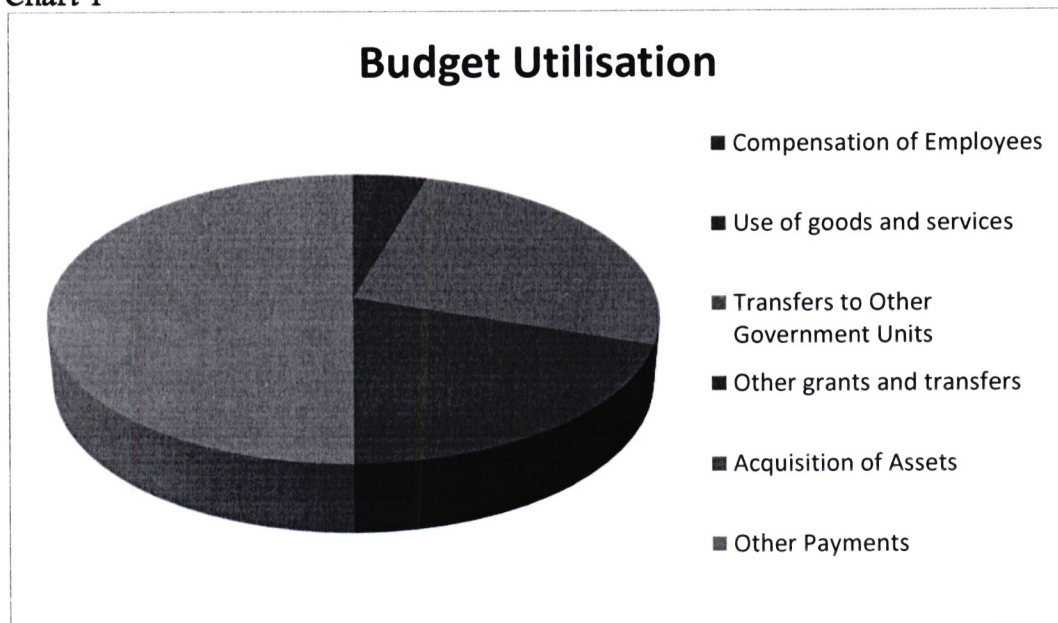
RECEIPTS	Original Budget	Final Budget after adjustments	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Transfers from CDF Board	109,040,876	183,888,455	128,847,580	55,040,876	70%

The constituency utilize Kshs117,531,195 as indicated in Table 2 and Chart 1

Table 2

PAYMENTS	Original Budget	Final Budget after adjustments	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Compensation of Employees	2,927,000	4,253,120	2,442,798	1,455,490	57%
Use of goods and services	6,786,679	11,457,996	8,229,177	3,733,652	72%
Transfers to Other Government Units	56,295,124	95,805,166	58,855,166	39,200,000	62%
Other grants and transfers	42,932,073	63,375,145	44,803,454	16,171,691	70%
Acquisition of Assets	100,000.00	320,000	285,000	35,000	89%
Other Payments	-	8,677,027	2,915,600	5,761,427	34%
TOTAL	109,040,876	183,888,455	117,531,195	66,357,261	64%

Chart 1



Achievements

Education

Funds were used for construction of 40 classrooms, 1 laboratory, 2 dormitories, 14 latrines, and completion of one administration block. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low income families.



Sitotwo Primary School

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Bursary

Bursary funds were used to sponsor 158 students fully in secondary schools and paid school fees for 2,600 orphans and needy students in secondary schools and institutions of higher learning in the constituency thus increasing transition rate from secondary to institutions of higher while reducing the burden of education for low income families.



Mentorship for fully sponsored students at NGCDF office

Sports Sector

Funds were used to support athletic tournaments and Championship. This has ensured talent is nurtured at early stage.



Youth sponsored by NGCDF to participate in Athletic Kenya County Championship

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Environment Sector

The funds were used for purchase of 30 PVC 5000 litres water tanks for 30 schools. This has enable schools to harvest Rain water thus increasing accessibility of clean by students.



Environment Tanks

Security Sector

The funds were used for construction of 6 chief/ Assistance Chief's offices. This has enable the chiefs to have good working environment hence better service to the constituents



Kapkwoni Chief's office

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Challenges

- Budget allocation not able to meet the needs of the constituents
- Delay of disbursement of funds hence delay in project implementation

These are challenges beyond the control of the management of Keiyo South.

Sign



CHAIRMAN NG-CDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY
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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Keiyo South 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, 2019. 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 South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Keiyo South Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on 21st August, 2019.



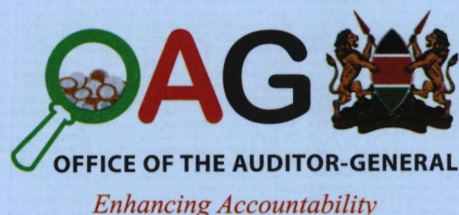
Fund Account Manager
Name: Caren Jeruto



Sub-County Accountant
Name: Winnie Chesesio
ICPAK Member Number: 20672

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 1 to 45, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Keiyo South Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracy of Financial Statements

The statement of receipts and payments reflects an amount of Kshs.8,229,177 (2017/2018 Kshs.6,656,297) under use of goods and services as detailed under Note 5 to the financial statements. However, this amount varies with the recomputed amount of Kshs.7,518,177 resulting to unreconciled difference of Kshs.711,000. Similarly, the prior year total of Kshs.6,656,297 varies with the recomputed total of Kshs.6,167,197, resulting to unexplained difference of Kshs.489,100.

Under the circumstances, the accuracy of the financial statements could not be confirmed.

2.0 Unsupported Project Management Committee Account Balances

Note 15.4 to the financial statements submitted for audit reflects project management committee account balances of Kshs.60,301,046 as detailed on Annex 4. However, the cash books and bank reconciliation statements were not produced for audit review.

Consequently, the accuracy, completeness and existence of the project management committee bank balance of Kshs.60,301,046 as at 30 June, 2019 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1.0 Budget Control and Performance

During the year under review, the fund had an approved budget of Kshs.183,888,455 against actual receipts of Kshs.128,932,580 resulting to under-realization of Kshs.54,955,876 or 30%. Out of expenditure budget of Kshs.183,888,455, the Fund spent Kshs.117,531,195 resulting to under expenditure of Kshs.66,357,261 or 36%.

The failure to utilize the funds has been attributed to delay in disbursements from the NGCDF Board. Consequently, the residents of Keiyo South Constituency were denied the benefits that would have accrued from the projects.

2.0 Unresolved Prior Year Audit Matters

The audit issues raised in the previous audit report remained unresolved as at 30 June 2019, contrary to Section 68(2)(l) of the Public Finance Management Act, 2012.

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. Delay in Completion of a Laboratory and Two Classrooms at Kipyator Simit Secondary School

The statement of receipts and payments for the year ended 30 June, 2019 reflects transfers to other government units of Kshs.59,455,166 which includes transfers to secondary schools of Kshs.29,495,124 as detailed in Note 6 to the financial statements. Out of this, an amount of Kshs.5,495,124 was disbursed to Kipyator Simit Secondary school for construction of two classrooms and a modern laboratory. During the year under review, Kshs.6,295,124 was disbursed to the school towards construction of two classrooms and completion of the laboratory.

A physical verification conducted in January, 2020 revealed that the laboratory project was at lintel level while the two classrooms were at painting level. Delay in completion of the projects has been attributed to heavy rainfall, rough terrain and poor road network.

Consequently, the objective of the project has not been achieved and the citizens of Keiyo South have not received value for money for the expenditure.

2. Project Implementation Status Report

Analysis of the projects implementation status report made available for the year under review shows that the National Government Constituencies Development Fund – Keiyo South Constituency had an approved budget of Kshs.183,973,455 which includes Kshs.125,312,660 meant for implementation of 129 development projects. Out of this, Kshs.73,279,436 was disbursed for implementation of 103 development projects whose status has been summarized below and detailed on the attached **Appendix 1**.

Status	No. of projects	Amount Disbursed (Kshs.)
Completed	67	39,875,542
In progress	32	31,481,324
Not started	4	1,922,570
Total		73,279,436

3. Project Verification Report

Physical verification on a sample of the projects was conducted in the month of January, 2020 and unsatisfactory project implementation issues noted are detailed in **Appendix 2**.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems

are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 National Government Constituencies Development Fund - Keiyo South Constituency policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Government Constituencies Development Fund - Keiyo South Constituency ability to continue as a going concern or 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 National Government Constituencies Development Fund - Keiyo South Constituency to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 December, 2021

Appendices

Appendix 1

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Sabor Primary School	Construction of Toilets	200,000	200,000	Complete	In use
2017/2018	Chop Primary School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Chepsamo Primary School	Construction of Toilets	250,000	250,000	Complete	In use
2017/2018	Chemurgui Primary School	Construction of Toilets	400,000	400,000	Complete	In use
2017/2018	Enego Primary School	Construction of Toilets	150,000	150,000	Complete	In use
2017/2018	Teber St. Benedict Primary School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Kapkut Primary School	Construction of Toilets	250,000	250,000	Complete	In use
2017/2018	Kapsoo Primary School	Construction of Toilets	450,000	450,000	Complete	In use
2017/2018	Kaptitol Sec School	Construction of Toilets	400,000	400,000	Complete	In use
2017/2018	Biwott Day Sec School	Construction of Toilets	300,000	300,000	Complete	In use
2017/2018	Kocholwo School	Construction of Toilets	600,000	600,000	Complete	In use
2017/2018	Flax Youth Polytechnic	Construction of staff houses	500,000	500,000	Complete	In use
2017/2018	Keiyo Subcounty Headquarters Office	Completion of Toilets	150,000	150,000	Complete	In use
2017/2018	Kass Marathon	Payment of participation fee for athletes	100,000	100,000	Completed in marathon	Activity done
2017/2018	Menone Primary School	Completion of one classroom	250,000	250,000	Complete	In use
2017/2018	Enego Primary School	Construction of one classroom	637,931	637,931	Complete	In use

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Kapsowek Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Tambul Primary School)	Completion of dormitory	1,500,000	1,500,000	Complete	In use
2017/2018	Mosorto Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Kamwago Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Chepsigot Primary School	Completion of admin block	545,000	545,000	Complete	In use
2017/2018	Matungen Primary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Teber Primary School	Completion of one classroom	200,000	200,000	Complete	In use
2017/2018	Ngobisi Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kapkossom Primary	Construction of two classrooms	1,682,111	1,682,111	Complete	In use
2017/2018	Sitotwo Primary School	Completion of dormitory	2,000,000	2,000,000	Complete	In use
2017/2018	Sesia Primary School	Completion of one classroom funded by PTA	200,000	200,000	Complete	In use
2017/2018	Poywech Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Kaptubei Primary School	Completion of Dining Hall	545,000	545,000	Complete	In use
2017/2018	Kiptenden Primary School	Completion of on classroom	200,000	200,000	Complete	In use
2017/2018	Sabor Primary School	Rehabilitation of classrooms	900,000	900,000	Complete	In use
2017/2018	Kamosong Primary School	Completion of dormitory	1,000,000	1,000,000	Complete	In use
2017/2018	Muskut Primary School	Construction of one classroom	800,000	800,000	Complete	In use

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Cheboge Primary School	Completion of one classroom	200,000	200,000	Complete	In use
2017/2018	Kapkosom Primary School	Completion of one classroom	300,000	300,000	Complete	In use
2017/2018	Molol Primary School	Rehabilitation of 2 classrooms (replacement of roof)	250,000	250,000	Complete	In use
2017/2018	Kewane Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kipchiloi Primary School	Construction of one classroom	800,000	800,000	Complete	In use
2017/2018	Kapsoo Primary School	Renovation of classrooms	1,000,000	1,000,000	Complete	In use
2017/2018	Kitany Primary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kimwogo Sec School	Purchase of 30 lockers and chairs	150,000	150,000	Complete	In use
2017/2018	Kapchebelei Secondary School	Completion of one classroom. (Plastering, glazing, wiring and painting work.)	300,000	300,000	Complete	In use
2017/2018	Kapchebelei Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kipkabus Downs Secondary School	Purchase of 30 lockers and chairs	150,000	150,000	Complete	In use
2017/2018	Tugumoi Mixed Day Secondary School	Completion of a classroom. (Ceiling, wiring and painting work.)	200,000	200,000	Complete	In use
2017/2018	Kocholwo Secondary School	Completion of dormitory (Roofing, door and windows fixing, plastering, glazing,	1,100,000	1,100,000	Complete	In use

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Tugumoi Mixed Day Secondary School	Construction of two classrooms	1,400,000	1,400,000	Complete	In use
2017/2018	Kapchorwa Secondary School	Construction of two classrooms	1,500,000	1,500,000	Complete	In use
2017/2018	Lolgarini Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Chepsamo Secondary School	Construction of three classrooms	2,100,000	2,100,000	Complete	In use
2017/2018	Ketigoi Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kaptilol Secondary School	Construction of one classroom	700,000	700,000	Complete	In use
2017/2018	Kapletingi Secondary School	Construction of two classrooms	1,400,000	1,400,000	Complete	In use
2017/2018	Kapkitony Chiefs Office	Purchase of office furniture	200,000	200,000	Complete	In use
2017/2018	Kapkwoni Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Complete	In use
2018/2019	Kapsergong Primary School	construction of one classroom to completion	1,100,000	1,100,000	Complete	In use
2018/2019	Walbei Primary School	Completion of Administration Block (ceiling works, wiring, painting and general finishes)	400,000	400,000	Complete	In use
2018/2019	Kocholwo Secondary School	Completion of Dormitory Plastering, door & windows, ceiling works, wiring, painting and finishes	2,000,000	2,000,000	Complete	Awaiting handing over
2018/2019	Kimwarer Secondary School	Completion one classroom (ceiling works and wiring)	400,000	400,000	Complete	May-19

Financial Year	Project Name	Project Activity	Amount allocated	Amount Disbursed	Implementation Status	Remarks
			Kshs.	Kshs.		
2018/2019	Lelboinet Chief's Office	Completion of chief's office block (ceiling works, painting and general finishes)	300,000	300,000	Complete	In use
2016/2017	Emis Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Chepsigot Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Kipchiloi Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Kamosong Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2016/2017	Ngobisi Primary School	Purchase of tree seedlings and planting	43,100	43,100	Completed	Trees planted
2017/2018	Keiyo South environment projects (5000 litre) PVC tanks	Purchase of PVC tanks of 5000lit	1,500,000	1,500,000	Completed	In use
2018/2019	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	5,857,959	-	Fully utilized	
2017/2018	Koptega Primary (reallocations)	Construction of multipurpose hall	1,500,000	1,500,000	Not started	At procurement
2016/2017	St.Gregory Secondary School	Purchase of tree seedlings and planting	43,100	43,100	Not started	At procurement
2016/2017	Epke Primary School	Purchase of tree seedlings and planting	43,100	43,100	Not started	At procurement
2014/2015	Kapalwat Dispensary	Purchase of access road (funds reallocated to Kapalwat primary)	300,000		Not started	Awaiting funds
2017/2018	Kitany Community	Wiring, electrification, fencing &	300,000		Not started	Awaiting funds

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implement ation Status	Remarks
		construction of gate				
2017/2018	Nyaru Resource Centre	Construction of toilet & fencing	500,000		Not started	Awaiting funds
2018/2019	Sports	Supporting of sports activities in schools and youths by holding sports tournaments and athletics Championships in the ward and at Subcounty. purchase of sports equipment, uniforms and trophies	2,180,818	336,370	Not started	Yet to receive funds
2018/2019	Chepsirei Primary School	Construction of one classroom to completion	1,100,000		Not started	Yet to receive funds
2018/2019	Ngobisi Primary School	Construction of two classrooms to completion.	2,800,000		Not started	Yet to receive funds
2018/2019	Chebulbul Primary School	Construction of 4. doors pit latrines	400,000		Not started	Yet to receive funds
2018/2019	Kapkenda Primary School	Construction of Bio digester Toilet	1,200,000		Not started	Yet to receive funds
2018/2019	Chepsamo Primary School	Construction of 4.doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kiptulos Primary School	Construction of 4.doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kipchiloi Primary School	Construction of two classrooms.	2,200,000		Not started	Yet to receive funds
2018/2019	Chepkorio Primary School	Construction of four doors pit latrines.	400,000		Not started	Yet to receive funds
2018/2019	Kiptengwer Primary School	Construction of two classrooms to completion.	2,500,000		Not started	Yet to receive funds

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2018/2019	Kaptere Primary School	Construction and wiring of administration block.	2,500,000		Not started	Yet to receive funds
2018/2019	Kaptubei Primary School	Construction of girls dormitory.	3,500,000		Not started	Yet to receive funds
2018/2019	Poywech Primary School	Construction of two classrooms.	2,000,000		Not started	Yet to receive funds
2018/2019	Kapkitony Primary School	Construction of a dormitory.	2,000,000		Not started	Yet to receive funds
2018/2019	Kaptitol Day Secondary School	Construction of one classrooms to completion.	1,300,000		Not started	Yet to receive funds
2018/2019	Biwott Mixed Day Secondary School	Construction of two classrooms.	2,300,000		Not started	Yet to receive funds
2018/2019	St. Patricks' Mixed Day Sec School	Construction of two classrooms to completion.	2,400,000		Not started	Yet to receive funds
2018/2019	Kimwogo Secondary School	Construction of science laboratory	2,000,000		Not started	Yet to receive funds
2018/2019	Kimwarer Secondary School	purchase of 52 seater school bus	7,000,000		Not started	Yet to receive funds
2018/2019	Chepsirrie TTI	Rehabilitation of two hostels (painting replacement of windows doors,)	2,600,000		Not started	Yet to receive funds
2018/2019	Chemoibon Chief's Office	Wiring of Chief's Office	100,000		Not started	Yet to receive funds
2018/2019	Marichor Chief's Office	Construction of chiefs office, equipping and toilet	1,900,000		Not started	Yet to receive funds
2017/2018	Ketigoi Sec School	Completion of science laboratory	250,000	250,000	Ongoing	Plastering in progress.
2016/2017	Matungen Primary School	Purchase of tree seedlings and planting	43,100	43,100	Ongoing	
2016/2017	Chepsamo Secondary School	Purchase of tree seedlings and planting	43,100	43,100	Ongoing	At procurement

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
2017/2018	Kipkalwa ECD	Reallocated to Matungen Primary School	50,000		Ongoing	At procurement
2017/2018	Kaptarkok Primary School	Construction of one classroom	700,000	700,000	Ongoing	At plastering stage
2017/2018	Kipkabus Downs Primary School	Completion of one classroom	200,000	200,000	Ongoing	At painting stage
2017/2018	Setano Primary School	Completion of one classroom	150,000	150,000	Ongoing	At painting stage
2017/2018	Munyek Primary School	Construction of one classroom	800,000	800,000	Ongoing	At painting stage
2017/2018	Koimur Primary School	Completion of one classroom	200,000	200,000	Ongoing	At plastering stage
2017/2018	Kombatich Primary School	Completion of one classroom	200,000	200,000	Ongoing	At finishes
2017/2018	Mencheiwa Primary School	Completion of one classroom funded by PTA	300,000	300,000	Ongoing	At finishes
2017/2018	Chemwabul Primary School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At plastering stage
2017/2018	Kipsaina inter Primary	Completion of dormitory	600,000	600,000	Ongoing	At roofing stage
2017/2018	Kamwago Primary School	Rehabilitation of 7 classrooms.	800,000	800,000	Ongoing	Work in progress
2015/2016	Kipyator Sec School	Completion laboratory walling and roofing	800,000	800,000	Ongoing	At procurement
2017/2018	Kaptitol Day Secondary School	Construction of bookstore	600,000	600,000	Ongoing	At walling
2017/2018	Ketigoi Secondary School	Completion of laboratory (roofing windows fixing, plastering, plumbing, Lab table gas system, painting and branding)	500,000	500,000	Ongoing	At plastering stage
2017/2018	Kombatich Secondary School	Construction of two classrooms	1,500,000	1,500,000	Ongoing	At roofing stage

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implement ation Status	Remarks
2017/2018	Turesia Secondary School	Construction of one classroom Kshs.800,000 and purchase of 40 lockers & chairs Kshs.200,000	1,000,000	1,000,000	Ongoing	At plastering stage
2017/2018	Teber Secondary School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At roofing stage
2017/2018	Simotwo High School	Construction of one classroom	1,000,000	1,000,000	Ongoing	At painting stage
2017/2018	Tumeiyo Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At procurement stage.
2017/2018	Rokocho Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2017/2018	Cheptebo Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2017/2018	Kiptengwer asst chiefs Office	Construction of Assistance Chief's office	1,000,000	1,000,000	Ongoing	At procurement stage.
2017/2018	Epke Asst Chiefs Office	Construction of Assistance Chief's office	1,100,000	1,100,000	Ongoing	At lintel level.
2018/2019	St. Joseph Sec School Kipsaina	Construction of Toilets	600,000	600,000	Ongoing	
2018/2019	Environment	Purchase of 30 5000 litre PVC water tanks schools Chepkorio Primary School, Kamwago Primary School, Mosorto Primary School, Chebirei Sec School, Kapchebelei Primary School, Ketigoi Primary School, Kibonge Primary School, Kimwogo Primary School,	2,180,818		Ongoing	June-19

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
		Loboan Primary School, Lolgarini Primary School, Samabul Primary School, Tinone Primary School, Tulwobei Primary School, Biwott Secondary School, Kapchebelei sec school Kaptilol Primary School, Mokwo secondary school St. Mary's boys' kitany boys'school Biwott mixed day sec school Kapsiekwa Primary School Kewane Primary School Simit Primary School. Enego Primary School Kibigor Primary School Kocholwo Primary School Koimur Primary School Munyek Primary School school Teber mixed day sec school Kipsaos sec. School				
2018/2019	Kipsanai Primary School	Rehabilitation of nine classrooms.	1,500,000	1,500,000	Ongoing	
2018/2019	Toror Primary School	Completion one classroom of (walling, roofing, Plastering,	1,300,000	1,300,000	Ongoing	At procurement stage

Financial Year	Project Name	Project Activity	Amount allocated Kshs.	Amount Disbursed Kshs.	Implementation Status	Remarks
		painting and finishes)				
2018/2019	Kipsaina Integrated Primary School	Completion Dormitory (Plastering, door & windows ceiling works, wiring, painting and finishes	1,000,000	1,000,000	Ongoing	At procurement stage
2018/2019	Kipyator Simit Secondary School	completion two classrooms (walling, roofing, Plastering, painting and finishes)	1,595,124	1,595,124	Ongoing	At procurement stage
2018/2019	Changach Barak Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	4,500,000	4,500,000	Ongoing	At procurement stage
2018/2019	Kipyator Simit Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	3,900,000	3,900,000	Ongoing	At roofing stage
			125,312,660	73,279,436		

Appendix 2

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
1	Kapkwoni Chiefs Office	Construction of Chiefs Office	2017/2018	1,100,000	Complete and in use
2	Tugumoi mixed Day Secondary School	Construction of two classrooms	2017/2018	1,400,000	Complete and in use
3	Kapsergong Primary School	Construction of one classroom to completion	2018/2019	1,100,000	Complete and in use. Cracks visible on walls
4	Enego Primary School	Construction of a classroom	2016/2017	636,000	Complete and in use
5	Teber Primary School	Completion of classroom (Plastering, glazing, wiring and painting work.)	2017/2018	200,000	Complete and in use
6	Teber Secondary School	Construction of 1 classroom to completion	2017/2018	1,000,000	Complete and in use
7	Kocholwo Secondary School	Completion of Dormitory Plastering, door & windows, ceiling works, wiring, painting and finishes	2018/2019	2,000,000	Complete and in use
		Completion of dormitory (Roofing, door and windows fixing, plastering, glazing	2017/2018	1,100,000	Complete and in use
8	Molol Primary School	Rehabilitation of 2 classrooms (replacement of roof)	2017/2018	250,000	Complete and in use
9	Kapkosom Primary School	Completion of classroom (Roofing, door and windows fixing, plastering, glazing, wiring and painting work)	2017/2018	300,000	Complete and in use
		Construction of two classrooms	2017/2018	1,682,111	Complete and in use

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
10	Munyek Primary School	Construction of one classroom	2017/2018	800,000	Complete and in use
11	Kimwarer Secondary School	Completion one classroom (ceiling works and wiring)	2018/2019	400,000	Complete and in use
12	Turesia Secondary School	Construction of one classroom Kshs.800,000 and purchase of 40 lockers & chairs Kshs.200,000	2017/2018	1,000,000	Complete and in use
13	Sesia Primary School	Completion of classroom (Purchase of Door and windows fixing, glazing, wiring and painting work.)	2017/2018	200,000	Complete and in use
14	Kapsoo Primary School	Rehabilitation of 8 classrooms	2017/2018	1,000,000	Complete and in use
15	Rokocho Chiefs Office	Construction of Chief's Office	2017/2018	1,100,000	At painting stage
16	Cheptebo Chiefs Office	Construction of Chief's Office	2017/2018	1,100,000	At painting stage
17	Kaptubei Primary School	Completion of dining hall Painting work and purchase of improved jikos	2017/2018	545,000	Complete and in use
18	Walbei Primary School	Completion of Administration Block (ceiling works, wiring, painting and general finishes)	2018/2019	400,000	Complete and in use
19	Chepsigot Primary School	Completion of administration block (Flooring, Wiring, Glazing and painting work.)	2017/2018	545,000	Complete and in use
		Purchase of tree seedlings and planting	2016/2017	43,100	Trees planted
20	Kewane Primary School	Construction of one classroom	2017/2018	800,000	Complete and in use

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
21	Changach Barak Secondary School	Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	2018/2019	4,500,000	At slab level
22	Kipyator Simit Secondary School	Completion two classrooms (walling, roofing, Plastering, painting and finishes)	2018/2019	1,595,124	At painting stage. Major cracks on the floor and along the wall joining the two classrooms
		Completion of science laboratory (walling, roofing, Plastering, painting and finishes)	2018/2019	3,900,000	At lintel level
23	Ketigoi Secondary School	Completion of laboratory (roofing windows fixing, plastering, plumbing, Lab table gas system, painting and branding)	2017/2018	500,000	Laboratory fittings and plumbing fixing in progress
		Construction of one classroom	2017/2018	700,000	Complete and in use
24	Tambul Primary School	Completion of Boys Dormitory. (Doors and windows fixing, plastering, glazing, wiring and painting work and ablution block.)	2017/2018	1,500,000	Complete and in use
25	Keiyo South Subcounty Head Quarters	Ablution block with 3 units	2017/2018	150,000	Complete and in use
26	St. Joseph Secondary School	Ablution block with 18 Units	2018/2019	600,000	In complete
27	Chepsamo Primary School	Ablution block with 2 units	2017/2018	250,000	Complete and in use
28	Flax Youth Polytechnic	3 units of Staff houses	2017/2018	500,000	Complete and in use

No.	Project Name	Project Activity	Financial Year	Amount Allocated (Kshs.)	Implementation Status
		constructed using iron sheets			
29	Lelboinet Chief's Office	Completion of chief's office block (ceiling works, painting and general finishes)	2018/2019	300,000	Complete and in use
				33,196,335	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	108,548,276	45,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	85,000	
TOTAL RECEIPTS		108,633,276	45,405,172
PAYMENTS			
Compensation of employees	4	2,442,798	1,580,844
Use of goods and services	5	8,229,177	6,656,297
Transfers to Other Government Units	6	58,855,166	2,750,780
Other grants and transfers	7	44,803,454	25,099,297
Acquisition of Assets	8	285,000	-
Other Payments	9	2,915,600	-
TOTAL PAYMENTS		117,531,195	36,087,218
SURPLUS/DEFICIT		(8,897,919)	9,317,954

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Keiyo South Constituency financial statements were approved on 21st August, 2019 and signed by:


Fund Account Manager
Name: Caren Jeruto

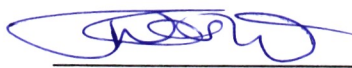

Sub-County Accountant
Name: Winnie Chesesio
ICPAK Member Number: 20672

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2018- 2019 Kshs	2017- 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,401,385	20,299,304
Cash Balances (cash at hand)	10B	-	-
Total Cash and cash equivalents		11,401,385	20,299,304
Current receivable Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		11,401,385	20,299,304
FIANCIAL LIABILITIES			
Accounts Payable -			
Retention	12A	-	17,675
Gratuity	12B	-	-
Total financial liabilities		-	17,675
NET FINANCIAL ASSETS		11,401,385	20,281,629
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	20,299,304	10,841,055
Surplus/Deficit for the year		(8,897,919)	9,317,954
Prior year adjustments	14	-	122,619
NET LIABILITIES		11,401,385	20,281,629

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Keiyo South Constituency financial statements were approved on 21st August, 2019 and signed by:


Fund Account Manager
Name: Caren Jeruto


Sub-County Accountant
Name: Winnie Chesesio
ICPAK Member Number: 20672

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****VI. STATEMENT OF CASH FLOW**

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,548,276	45,405,172
Other Receipts	3	85,000	-
Total receipts		108,633,276	45,405,172
Payments for operating expenses			
Compensation of Employees	4	2,442,798	1,580,844
Use of goods and services	5	8,229,177	6,656,297
Transfers to Other Government Units	6	58,855,166	2,750,780
Other grants and transfers	7	44,803,454	25,099,297
Other Payments	9	2,915,600	-
Total payments		117,246,195	36,087,218
Total Receipts Less Total Payments		(8,612,919)	9,317,954
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	17,675
Prior year adjustments	14	-	122,619
Net Adjustments		-	-
Net cash flow from operating activities		(8,612,919)	9,458,248
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(285,000)	-
Net cash flows from Investing Activities		(285,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(8,897,919)	9,458,248
Cash and cash equivalent at BEGINNING of the year	13	20,299,304	10,841,055
Cash and cash equivalent at END of the year		11,401,385	20,299,304

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Keiyo South Constituency financial statements were approved on 21st August, 2019 and signed by:


Fund Account Manager
Name: Caren Jeruto


Sub-County Accountant
Name: Winnie Chesusio
ICPAK Member Number::20672

Reports and Financial Statements
For the year ended June 30, 2019

VII SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	74,847,580	183,888,455	128,847,580	55,040,876	70%
Proceeds from Sale of Assets			-	-	-	0%
Other Receipts				85,000	(85,000)	0%
TOTAL	109,040,876	74,932,580	183,888,455	128,932,580	54,955,876	
PAYMENTS						
Compensation of Employees	2,927,000	971,288	3,898,288	2,442,798	1,455,490	63%
Use of goods and services	6,786,679	5,176,150	11,962,829	8,229,177	3,733,652	69%
Transfers to Other Government Units	56,295,124	41,760,042	98,055,166	58,855,166	39,200,000	60%
Other grants and transfers	42,932,073	18,043,072	60,975,145	44,803,454	16,171,691	73%
Acquisition of Assets	100,000.00	220,000	320,000	285,000	35,000	89%
Other Payments	-	8,677,027	8,677,027	2,915,600	5,761,427	34%
TOTAL	109,040,876	74,847,579	183,888,455	117,531,195	66,357,261	64%

(a) Ksh 85 000 indicated in the other receipts is a disclosure of Appropriation In Aid received during the financial year. This amount had not been approved for spending as at 30th June 2019.

(b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Compensation of Employees *underutilization* is because all the funds were not received during the financial year from NG-CDF Board. Secondly part of this funds are reserved Staff Gratuity to be paid at the end of contract period.
- ii. Use of goods and services *underutilization* is because all the funds were not received during the financial year from NG-CDF Board
- iii. Transfers to Other Government Units *underutilization* is because all the funds were not received during the financial year from NG-CDF Board.
- iv. Other grants and transfers *underutilization* is because all the funds were not received during the Financial year from NG-CDF Board.
- v. Acquisition of Assets - all the assets budgeted for were purchased
- vi. Other Payments *underutilization* is as result of funds reallocation from ICT HUB to two Schools for the purpose of drilling Boreholes.
- vii. The Constituency was able to spent 64% of the total budget this is because not all the funds allocated to the constituency was received during the financial year. However the constituency was able to spent 91% of the actual funds received from NG-CDF Board.

The NGCDF-Keiyo South Constituency financial statements were approved on 31st July 2019 and signed by:



Fund Account Manager
Name: Caren Jeruto



Sub-County Accountant
Name: Winnie Chesusio
ICPAK Member Number: 20672

Reports and Financial Statements
For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,927,000	971,288	3,898,288	2,442,798	1,455,490
1.2 Committee allowances	2,000,000	2,103,300	4,103,300	3,255,970	863,330
1.3 Use of goods and services	1,515,452	2,219,228	3,734,680	3,057,450	677,230
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000	186,790	1,686,790	807,467	879,323
2.2 Committee allowances	1,300,000	666,832	1,966,832	736,500	1,214,332
2.3 Use of goods and services	471,226	-	471,226	371,790	99,436
3.0 Emergency					
3.1 Primary Schools					
3.1.1 Sabor pry school		200,000	200,000	200,000	-
3.1.2 Chop pry school		300,000	300,000	300,000	-
3.1.3 Chepsamo Pry School		250,000	250,000	250,000	-
3.1.3 Chemurgui Primary School		400,000	400,000	400,000	-
3.1.4 Enego Pry School		150,000	150,000	150,000	-
3.1.5 Teber St. Benedict Pry School		300,000	300,000	300,000	-
3.1.6 Kapkut Pry School		250,000	250,000	250,000	-
3.1.7 Kapsoo Pry School		450,000	450,000	450,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

3.2 Secondary schools							
3.2.1 Kaptilol Sec school		400,000	400,000	-			-
3.2.2 Biwott Day Sec School		300,000	300,000	300,000			-
3.2.3 Ketigoi Sec School		250,000	250,000	250,000			-
3.2.4 Kocholwo School		600,000	600,000	600,000			-
3.2.5 St.joseph sec school kipsaina				-		600,000	
3.3 Tertiary institutions				-			-
Flax Youth Polytechnic		500,000	500,000	500,000			-
3.4 Security projects				-			-
Keiyo Subcounty Headquarters Office		150,000	150,000	150,000			-
4.0 Bursary and Social Security				-			-
4.1 Primary Schools	-	-	-	-			-
4.2 Secondary Schools	18,000,000	1,700,000	19,700,000			18,359,277	1,340,723
4.3 Tertiary and Universities Institutions	12,000,000	1,100,000	13,100,000			11,737,162	1,362,838
4.4 Special schools	531,445	386,206	917,651			282,745	634,906
4.5 Social Security	-	-	-			-	-
5.0 Sports -							1,980,878
5.1 Athletics Kenya				-		200,000	
5.2 Keiyo South District C. Activity				-		136,370	
5.3 Kalee Ltd		100,000	100,000	100,000		100,000	-
Koptega primary		1,500,000	1,500,000	1,500,000		1,500,000	-
6.0 Environment- purchase of 30 (5000lit)PVC tanks	2,180,817			2,180,817			1,882,460
6.1 St.Gregory Sec School		43,100	43,100	43,100		43,100	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2019**

6.20Matungen Pry School		43,100	43,100	43,100	
6.3Epke Pry School		43,100	43,100	43,100	
6.4Emis Pry School		43,100	43,100	43,100	
6.5Chepsigot Pry School		43,100	43,100	43,100	
6.6 Kipchiloi Pry School		43,100	43,100	43,100	
6.7 Kamosong Pry School		43,100	43,100	43,100	
6.8 Ngobisi Pry School		43,100	43,100	43,100	
6.9 Keiyo South environment projects		1,500,000	1,500,000	1,500,000	
6.10 Chepsamo Sec School		43,100	43,100	43,100	
7.0 Primary Schools Projects			-		-
7.1Chepsirei Primary School	1,100,000		1,100,000		1,100,000
7.2Ngobisi Primary School	2,800,000		2,800,000		2,800,000
7.3Chebulbul Primary School	400,000		400,000		400,000
7.4Kapkenda Primary school	1,200,000		1,200,000		1,200,000
7.5Chepsamo Primary School	400,000		400,000		400,000
7.6 Kiptulos Primary School	400,000		400,000		400,000
7.7Kipchiloi Primary school	2,200,000		2,200,000		2,200,000
7.8Kipsanai Primary school	1,500,000		1,500,000	1,500,000	-
7.9Chepkorio Primary school	400,000		400,000		400,000

**Reports and Financial Statements
For the year ended June 30, 2019**

7.10Kiptengwer Primary School	2,500,000		2,500,000		2,500,000		2,500,000
7.11Kapsergong Primary school	1,100,000				1,100,000	1,100,000	-
7.12Kaptare Primary School	2,500,000				2,500,000		2,500,000
7.13Kaptubei Primary School	3,500,000				3,500,000		3,500,000
7.14Poywech Primary School	2,000,000				2,000,000		2,000,000
7.15Kapkitony Primary School	2,000,000				2,000,000		2,000,000
7.16Toror Primary School	1,300,000				1,300,000	1,300,000	-
7.17Walbei Primary School	400,000				400,000	400,000	-
7.18Kipsaina Integrated Primary School	600,000				600,000	600,000	-
7.19Menone Pry School		250,000			250,000	250,000	-
7.20 Enego Pry School		637,931			637,931	637,931	-
7.21Kapsowek Pry School		300,000			300,000	300,000	-
7.22Tambul primary School)		1,500,000			1,500,000	1,500,000	-
7.23Kipkalwa ecd		50,000			50,000	-	50,000
7.26 Mosorto Pry School		300,000			300,000	300,000	-
7.27 Kaptarkok Pry School		700,000			700,000	700,000	-
7.28 Kamwago Pry School		300,000			300,000	300,000	-
7.29 Chepsigot Pry School		545,000			545,000	545,000	-
7.30 Matungen Pry School		700,000			700,000	700,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

7.31 Teber Pry School		200,000	200,000	200,000	-
7.32 Ngobisi Pry School		800,000	800,000	800,000	-
7.33 Kapkossom pry		1,682,111	1,682,111	1,682,111	-
7.34Kipkabus Downs Pry School		200,000	200,000	200,000	-
7.35 Sitotwo Pry School		2,000,000	2,000,000	2,000,000	-
7.36 Setano Pry School		150,000	150,000	150,000	-
7.37 Sesia Pry School		200,000	200,000	200,000	-
7.38 Poywech Pry School		300,000	300,000	300,000	-
7.39 Kaptubei Pry School		545,000	545,000	545,000	-
7.40 Kiptenden Pry School		200,000	200,000	200,000	-
7.41 Sabor Pry School		900,000	900,000	900,000	-
7.42 Munyek Pry School		800,000	800,000	800,000	-
7.43 Kamosong Pry School		1,000,000	1,000,000	1,000,000	-
7.44 Muskut Pry School		800,000	800,000	800,000	-
7.45 Koimur Pry School		200,000	200,000	200,000	-
7.46 Cheboge Pry School		200,000	200,000	200,000	-
7.47 Kapkosom Pry School		300,000	300,000	300,000	-
7.48 Kombatich Pry School		200,000	200,000	200,000	-
7.49 Mencheiwa pry school		300,000	300,000	300,000	-

Reports and Financial Statements

For the year ended June 30, 2019

7.50 Molol Pry School		250,000	250,000	250,000	-
7.51 Kewane Pry School		800,000	800,000	800,000	-
7.52 Kipchiloi pry school		800,000	800,000	800,000	-
7.53 Kapsoo Pry School		1,000,000	1,000,000	1,000,000	-
7.54 Chemwabul Pry School		1,000,000	1,000,000	1,000,000	-
7.55 kitany primary school		700,000	700,000	700,000	-
7.56 kipsaina inter primary		1,000,000	1,000,000	1,000,000	-
7.57 Kamwago primary school		800,000	800,000	800,000	-
			-	-	-
8.0 Secondary Schools Projects			-	-	-
8.1Kolcholwo Secondary School	2,000,000		2,000,000	2,000,000	-
8.2Kaptilol Day Secondary School	1,300,000		1,300,000		1,300,000
8.3Biwott Mixed Day Secondary	2,300,000		2,300,000		2,300,000
8.4St. Patrick Mixed Day Secondary School	2,400,000		2,400,000		2,400,000
8.5Kimwogo Secondary School	2,000,000		2,000,000		2,000,000
8.6 KipyatorSimit Secondary School	1,595,124		1,595,124	1,595,124	-
8.7Changach Barak Secondary School	4,500,000		4,500,000	4,500,000	-
8.8 KipyatorSimit Secondary School	3,900,000		3,900,000	3,900,000	-
8.9Kimwarer Secondary School	400,000		400,000	400,000	-
8.10Kimwarer Secondary School	7,000,000		7,000,000		7,000,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

8.11 Kimwogo Sec School		150,000	150,000	150,000	150,000
8.12 Kipyator Sec School		800,000	800,000	800,000	-
8.13 Kaptilol Day sec school		600,000	600,000	600,000	-
8.14 Kapchebelei Sec School		300,000	300,000	300,000	-
8.15 Kapchebelei Sec School		700,000	700,000	700,000	-
8.16 Kipkabus Downs Sec School		150,000	150,000	150,000	-
8.17 Tugumoi Mixed Day Sec School		200,000	200,000	200,000	-
8.18 Kocholwo sec school		1,100,000	1,100,000	1,100,000	-
8.19 Tugumoi mixed day sec school		1,400,000	1,400,000	1,400,000	-
8.20 Kapchorwa Sec School		1,500,000	1,500,000	1,500,000	-
8.21 Lolgarini Sec School		700,000	700,000	700,000	-
8.22 Chepsamo sec School		2,100,000	2,100,000	2,100,000	-
8.23 Ketigoi Sec School		700,000	700,000	700,000	-
8.24 Kaptilol sec School		700,000	700,000	700,000	-
8.25 Ketigoi Sec School		500,000	500,000	500,000	-
8.26 Kapletingi Sec School		1,400,000	1,400,000	1,400,000	-
8.27 Kombatic Sec School		1,500,000	1,500,000	1,500,000	-
8.28 Turesia Sec School		1,000,000	1,000,000	1,000,000	-
8.29 Teber sec school		1,000,000	1,000,000	1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

8.30 Simotwo high school		1,000,000	1,000,000	1,000,000	-
8.5Kimwogo Secondary School		150,000	150,000		
9.0 Tertiary institutions Projects			-		-
9.1 Chepsirire TTI	2,600,000		2,600,000	-	2,600,000
10.0 Health Projects			-		-
10.1 Kapalwat dispensary		300,000	300,000	-	300,000
11.0 Security Projects			-		-
11.1 Chemoibon Chief's Office	100,000		100,000	-	100,000
11.2 Macrichor Chief's Office	1,900,000		1,900,000	-	1,900,000
11.3 Lelboinet Chief's Office	300,000	-	300,000	300,000	-
11.4 Kitany community		300,000	300,000	-	300,000
11.5 Nyaru resource centre		500,000	500,000	-	500,000
11.6 Kapkitony Chiefs Office		200,000	200,000	200,000	-
11.7 Kapkwoni Chiefs Office		1,100,000	1,100,000	1,100,000	-
11.8Tumeiyo Chiefs office		1,100,000	1,100,000	1,100,000	-
11.9 Rokocho Chiefs Office		1,100,000	1,100,000	1,100,000	-
11.10 Cheptebo Chiefs Office		1,100,000	1,100,000	1,100,000	-
11.11 Kiptengwerasst chiefs office		1,000,000	1,000,000	1,000,000	-
11.12 EpkeAsst Chiefs office		1,100,000	1,100,000	1,100,000	-
12.0 Acquisition of assets		-	-	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

12.1 Motor Vehicles	-	-	-	-	-	-
12.2 Construction of CDF office	-	-	-	-	-	-
12.3 Purchase of furniture and equipment	-	-	-	-	-	-
13.4 Purchase of computers	100,000	220,000	320,000	285,000	35,000	
13.0 Others						
13.1 Strategic Plan		3,500,000	3,500,000	2,915,600	584,400	
13.2 Innovation Hub		4,677,027	4,677,027	-	4,677,027	
13.2 TIVET		-	-	-	-	
13.3 Audit		500,000	500,000	-	500,000	
TOTALS	109,040,876	74,847,579	183,888,455	117,531,195	66,357,257	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY
SIGNIFICANT ACCOUNTING POLICIES**

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY
SIGNIFICANT ACCOUNTING POLICIES**

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY
SIGNIFICANT ACCOUNTING POLICIES**

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	855850		5,500,000
AIE NO	892663		2,000,000
AIE NO	892890		37,905,172.
AIE NO	005341	54,548,276	
AIE NO	030069	10,000,000	
AIE NO	030431	12,000,000	
	006373	8,000,000	
	042763	12,000,000	
	042905	12,000,000	
TOTAL		108,548,276	45,405,172.00

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	85,000	-
Total	85,000	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,444,171	1,099,344.
Basic wages of casual labour	18,600	46,300
Personal allowances paid as part of salary		
House allowance	280,000	210,000
Transport allowance	280,000	210,000
Leave allowance	-	-
Gratuity	391,227	-
Employer contribution to NSSF	28,800	15,200
Other personnel payments	-	-
Total	2,442,798	1,580,844

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,992,470	1,727,000.00
Utilities, supplies and services	71,654	59,072.00
Communication, supplies and services	126,680	135,540.00
Domestic travel and subsistence	798,640	416,700.00
Printing, advertising and information supplies & services	212,838	205,730
Rentals of produced assets	-	-
Training expenses	371,790	1,644,600
Hospitality supplies and services	807,467	216,376
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	287,530	202,535
Other operating expenses	53,260	157,186
Routine maintenance – vehicles and other transport equipment	744,673	415,052
Routine maintenance – other assets	51,175	987,406
Total	8,229,177	6,656,297

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

KEIYO SOUTH CONSTITUENCY

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities		
Transfers to primary schools	28,960,042	1,550,780
Transfers to secondary schools	29,895,124	1,200,000
Transfers to tertiary institutions	-	-
Transfers to health institutions	-	-
TOTAL	58,855,166	2,750,780

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools	18,359,277	10,402,641
Bursary – tertiary institutions	11,737,162	13,799,980
Bursary – special schools	282,745	104,276
Mock & CAT	-	-
Security projects	7,000,000	-
Sports projects	436,370	500,000
Environment projects	1,887,900	
Emergency projects	5,100,000	292,400
Total	44,803,454	25,099,297

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	285,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	285,000	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,915,600	-
ICT Hub	-	-
TIVET	-	-
TOTALS	2,915,600	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>KCB ITEN BRANCH, 1103235605.</i>	11,401,385	20,299,304
Total	11,401,385	20,299,304
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	-	17,675
Supplier 2	-	-
Supplier 3	-	-
Total	-	17,675

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	20,299,304	10,841,055
Cash in hand	-	-
Imprest	-	-
Total	20,299,304	10,841,055
<i>[Provide short appropriate explanations as necessary]</i>		

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>Gratuity</i>)	-	-
	612,381	-
	612,381	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,455,490	971,288
Use of goods and services	3,733,652	5,176,150
Amounts due to other Government entities	39,200,000	41,760,042
Amounts due to other grants and other transfers	16,171,691	18,043,072
Acquisition of assets	35,000	220,000
Others (<i>specify</i>)	5,761,427	8,677,027
	66,357,261	74,847,579

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KEIYO SOUTH CONSTITUENCY**

IX. NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Continued)

IX. NOTES TO THE FINANCIAL STATEMENTS

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018 Restated	2017-2018
	Kshs	Kshs	Kshs
PMC account Balances	60,301,046	15,591,490	6,237,759
Totals	60,301,046	15,591,490	6,237,759

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Amount Payable	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
Sub-Total						
Unionisable Employees						
6.						
7.						
Sub-Total						
Others (specify)						
10.Jane kipyego		105,668	6/3/2021	-	105,668	
11.Paul Kiptoo		159,290	6/3/2021	-	159,290	
12.Hosea Chelugo		155,327	6/3/2021	-	155,327	
13.John Chepkuto		44,303	6/3/2021	-	44,303	
14.Wilson Barsulai		44,303	6/3/2021	-	44,303	
15.Francis Cheruiyot		51,745	1/9/2021	-	51,745	
16.Jackline Morori		51,745	1/9/2021	-	51,745	
Sub-Total		612,381		-	612,381	
Grand Total		612,381		-	612,381	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

ANNEX 3 –UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
Compensation of employees	Payment of staff salaries and gratuity	1,455,490	971,288	
Use of goods & services	Payment of Committee sitting allowances, transport, conferences	3,733,652	5,176,150	
Sub-Total		5,189,142	6,147,438	
Amounts due to other Government entities			-	
Primary schools			-	
Kipkalwa ECD		50,000	-	
Chepsirei Primary school	Construction of one classroom to completion.	1,100,000	-	
Ngobisi Primary school	Construction of two classrooms to completion.	2,800,000	-	
Chebulbul Primary school	Construction of 4.doors pit latrines.	400,000	-	
Kapkenda Primary school	Construction of Bio digester Toilet	1,200,000	-	
Chepsamo Primary school	Construction of 4.doors pit latrines.	400,000	-	
Kiptulos Primary school	Construction of 4.doors pit latrines.	400,000	-	
Kipchiloi Primary school	Construction of two classrooms.	2,200,000	-	
Chepkorio Primary school	Construction of four doors pit latrines.	400,000	-	
Kiptengwer Primary school	Construction of two classrooms to completion..	2,500,000	-	
Kaptare Primary school	Construction and wiring of administration block.	2,500,000	-	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

Kaptubei Primary School	Construction of girls dormitory.	3,500,000	-
Poywech Primary School	Construction of two classrooms.	2,000,000	-
Kapkitony Primary School	Construction of a dormitory.	2,000,000	-
Menone Pry School	Completion of dormitory		250,000
Enego Pry School	Construction of classroom		637,931
Kapsowek Pry School	Completion of classroom		300,000
Tambul primary School)	Completion of dormitory		1,500,000
Kipkalwa ecd	Funds reallocated to Matungen primary		50,000
Mosorto Pry School	Completion of classroom		300,000
Kaptarkok Pry School	Construction of classroom		700,000
Kamwago Pry School	Completion of classroom		300,000
Chepsigot Pry School	Completion of administration block		545,000
Matungen Pry School	Construction of classroom		700,000
Teber Pry School	Completion of classroom		200,000
Ngobisi Pry School	Construction of classroom		800,000
Kapkosom pry	Construction of 2 classrooms		1,682,111
Kipkabus Downs Pry School	Completion of classroom		200,000
Sitotwo Pry School	Completion of dormitory		2,000,000
Setano Pry School	Completion of dormitory		150,000
Sesia Pry School	Completion of dormitory		200,000
Poywech Pry School	Completion of dormitory		300,000
Kaptubei Pry School	Completion of dining hall		545,000
Kiptenden Pry School	Completion of classroom		200,000
Sabor Pry School	Rehabilitation of classrooms		900,000
Munyek Pry School	Construction of classroom		800,000
Kamosong Pry School	Completion of dormitory		1,000,000

NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS

Muskut Pry School	Construction of classroom		800,000	
Koimur Pry School	Completion of classroom		200,000	
Cheboqe Pry School	Completion of classroom		200,000	
Kapkosom Pry School	Completion of classroom		300,000	
Kombatich Pry School	Completion of classroom		200,000	
Mencheiwa pry school	Completion of classroom		300,000	
Molol Pry School	Completion of classroom		250,000	
Kewane Pry School	Construction of classroom		800,000	
Kipchiloi pry school	Construction of classroom		800,000	
Kapsoo Pry School	Construction of classroom		1,000,000	
Chemwabul Pry School	Construction of classroom		1,000,000	
kitany primary school	Construction of classroom		700,000	
kipsaina inter primary	Completion of dormitory		1,000,000	
Kamwago primary school	Construction of classroom		800,000	
Secondary				
Kaptilol Day Secondary school	Construction of one classrooms to completion.	1,300,000	-	
Biwott Mixed Day secondary school	Construction of two classrooms.	2,300,000	-	
St. Patricks' Mixed Day Sec school	Construction of two classrooms to completion..	2,400,000	-	
Kimwogo Secondary school	Construction of science laboratory.	2,000,000	-	
Kimwarer sec school	purchase of 52 seater school bus	7,000,000	-	
Kimwogo Sec School	Purchase of lockers		150,000	
Kipyator Sec School	Construction of one classrooms		800,000	
Kaptilol Day sec school	Construction of one Bookstore		600,000	
Kapchebebel Sec School	Completion of classroom		300,000	
Kapchebebel Sec School	Construction of one classrooms		700,000	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

Kipkabus Downs Sec School	Purchase of lockers		150,000	
Tugumoi Mixed Day Sec School	Completion of one classroom		200,000	
Kocholwo sec school	Completion of dormitory		1,100,000	
Tugumoi mixed day sec school	Construction of twoclassrooms		1,400,000	
Kapchorwa Sec School	Construction of two classrooms		1,500,000	
Lolgarini Sec School	Construction of one classrooms		700,000	
Chepsamo sec School	Construction of three classrooms		2,100,000	
Ketigoi Sec School	Construction of one classrooms		700,000	
Kaptilol sec School	Construction of one classrooms		700,000	
Ketigoi Sec School	Completion of science laboratory		500,000	
Kapletingi Sec School	Construction of two classrooms		1,400,000	
Kombatich Sec School	Construction of two classrooms		1,500,000	
Turesia Sec School	Construction of one classrooms		1,000,000	
Teber sec school	Construction of one classrooms		1,000,000	
Simotwo high school	Construction of one classrooms		1,000,000	
Kimwogo Secondary School Kimwogo	Purchase of lockers	150,000		
Tertiary				
Chepsirie TTI	Rehabilitation of two hostels(painting replacement of windows doors,)	2,600,000	-	
Sub-Total		39,200,000	41,760,042	
Amounts due to other Grants and payments				
Bursary	Payment of bursary to needy student with special needs	3,338,467	3,186,206	
Emergency	To cater for any unforeseen occurrences in the constituency during the financial	5,869,884	568,965	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

	year			
Primary Schools				
Sabor pry school	Construction of toilets			200,000
Chop pry school	Construction of toilets			300,000
Chepsamo Pry School	Construction of toilets			250,000
Chemurgui Primary School	Construction of toilets			400,000
Enego Pry School	Construction of toilets			150,000
Teber St.Benedict Pry School	Construction of toilets			300,000
Kapkut Pry School	Construction of toilets			250,000
Kapsoo Pry School	Construction of toilets			450,000
Secondary schools				
Kaptilol Sec school	Construction of toilets			400,000
Biwott Day Sec School	Construction of toilets			300,000
Ketigoi Sec School	Construction of toilets			250,000
Kocholwo School	Construction of toilets			600,000
Tertiary institutions				
Flax Youth Polytechnic	Construction of staff house			500,000
Security projects				
Keiyo Sub bcounity Headquarters Office	Construction of toilets			150,000
Environment	purchase of 30 5000litre PVC water tanks for 30 schools	1,882,460		1,500,000
St.Gregory Sec School	Planting of tree seedlings and fencing			43,100
Matungen Pry School	Planting of tree seedlings and fencing			43,100
Epke Pry School	Planting of tree seedlings and fencing			43,100
Emis Pry School	Planting of tree seedlings and fencing			43,100
Chepsigot Pry School	Planting of tree seedlings and fencing			43,100
Kipchiloi Pry School	Planting of tree seedlings and fencing			43,100

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

Kamosong Pry School	Planting of tree seedlings and fencing		43,100	
Ngobisi Pry School	Planting of tree seedlings and fencing		43,100	
Chepsamo Sec School	Planting of tree seedlings and fencing		43,100	
Sports	supporting of sports activities in schools and youths	1,980,818		
Kalee Ltd	Supporting local athletes to participate in Kass marathon		100,000	
Koptega primary	Funds reallocated to Koptega primary for construction of multipurpose hall		1,500,000	
security				
Nyaru Resource Centre	Construction of toilets and fencing	500,000		
Kitany community centre	Fixing of gate and fencing	300,000	300,000	
Chemoibon Chief's Office	Wiring of Chief's Office	100,000.00		
Marichor Chief's Office	Construction of chiefs office, equipping and toilet.	1,900,000.00		
Kitany community				
Nyaru resource centre	Construction of toilets and fencing		500,000	
Security				
Kapkitony Chiefs Office	Purchase of office furniture		200,000	
Kapkwoni Chiefs Office	Construction of chief's office		1,100,000	
Tumeiyo Chiefs office	Construction of chief's office		1,100,000	
Rokocho Chiefs Office	Construction of chief's office		1,100,000	
Cheptebo Chiefs Office	Construction of chief's office		1,100,000	
Kiptengwer asst chiefs office	Construction of chief's office		1,000,000	
Epke Asst Chiefs office	Construction of chief's office		1,100,000	
Health				
Kapalwat Dispensary	Funds reallocated to Kapalwat primary school for construction of Toilets	300,000	300,000	

NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS

Sub-Total		16,171,691	18,043,072	
Acquisition of assets (Purchase of computers	-	35,000	220,000	
Others (specify)	-	-		
Audit		500,000	500,000	
Keiyo South Innovation HUB		4,677,027	4,677,027	
Strategic Plan		584,400	3,500,000	-
Sub-Total		5,761,427	8,677,027	
Grand Total		66,357,261	74,847,579	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Costb/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	520,000	-	-	520,000
Buildings and structures	9,367,701	-	-	9,367,701
Transport equipment	8,297,696	-	-	8,297,696
Office equipment, furniture and fittings	468,212	285,000	-	753,212
ICT Equipment, Software and Other ICT Assets	603,405	-	-	603,405
Other Machinery and Equipment	286,620	-	-	286,620
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,543,634			19,828,634

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18 Restated	Bank Balance 2017/18
Kaptitol Day Secondary School	Sidian	01008030015062	660,589.25	300	300
Kaptubei Primary School	Sidian	0100803009410	77,496.65	827	827
Kimwogo Mixed Day Sec School	Sidian	01008030014678	147,900.01	-	
Kocholwo Sec School	Sidian	01008030016022	3,142,967	11,067	11,067
Poywech Primary School	Sidian	01008030009844	55,651	1,621	1,621
Chepkorio Primary School	Sidian	01008030000626	8,336	8,336	
Biwott Mixed Day Sec School	Sidian	01008030005695	148,526.50	-	
Chepsirei Primary School	Sidian	01008030017190	14,876.25	14,876.25	
Mencheiwa Primary school	Sidian	01008150086586	298,947	298,947	
Chebulbul primary School	Sidian	01008030008309	93,541.25	-	
Kapkenda Primary School	Sidian	01008030014651	46,203.75	-	
Chepsamo Primary School	Sidian	01008030018149	9,107.25	-	
Kipchiloi Primary School	Sidian	01008030000588	411,511	-	
Kipsaina Primary School	Sidian	01008030000561	1,696,944.60	196,944.60	
Kapsergon Primary School	Sidian	01008030015828	637,894.94	-	
Kaptere Primary School	Sidian	01008030011385	703.50	703.50	
Kapkitony Primary School	Sidian	01008030016452	169,317.50		
Toror Primary School	Sidian	01008030017070	1,718,347.50	418,347.50	
St. Patricks Kabirirsus Mixed Day Sec Sch	Sidian	01008150087364	447	447	
Kipyator Simit Sec School	Sidian	01008030009267	6,888,190	1,393,068	
Changach Barak Sec School	Sidian	01008030018919	5,435,210	935,210	
Kimwarer Sec School	Sidian	01008030007061	173,012	-	
Chemoibon Chief's Office	Sidian	01008150074752	7,645	7,645	

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18 Restated	Bank Balance 2017/18
Marichor Chief's Office	Sidian	01008150087914	500	500	
Ngobisi Primary School	KCB	1103470892	879,924	79,924	79,924
Kiptulos Primary School	KCB	1103442473	58,078	58,078	
Walbei Primary School	KCB	1109500599	443,371.50	43,371.50	
Lelboinet Chief's School	KCB	1210304538	388,470	88,470	
Turesia Mixed Day Secondary school	KCB	1223840840	462,810	2,810	
Kipsaina Integrated Primary school	National	01024027848600	1,697,793	168,793	168,793
Sitotwo Primary School	Sidian	010080300184	523,132	152,546	152,546
Kewane Primary school	Sidian	010081500852	800,000	436	436
Koptega Primary school	Sidian	010080300060	1,501,524	1,524	
Kipsanai primary school	Sidian	010080300005	1,696,945	121,165	
Kombatich Primary School	Sidian	010080300004	268,328	110,627	110,627
Kapkosom Primary school	Sidian	030002982525599	1,102,185	366,366	366,366
Kamosong primary school	National	01024028352001	670,620	53,260	53,260
Tambul Boarding primary school	National	01024028330100	249,565	253,935	253,935
Kapkwoni Chief's Office	Sidian	010080300190	656,624	148,246	148,246
Cheptebo Chief's Office	Equity	1530279040771	760,362	-	
Rokocho Chief's Office	Equity	1530279036245	710,634	-	
Munyek Primary School	Equity	0300262715919	496,801	8,945	8,945
Keiyo South Environmental Project	KCB	1201926564	158,554	158,554	
Kimwarer Foot bridge	Sidian	0010030015161	2,495,357	2,495,357	
Kimwarer Soy water project	Sidian	00108030011369	293,855	293,855	
Kiptenden Primary school	Sidian	01008030012225	3,180,900	3,126,378	3,126,378
Soy Divisional Environment Project	Sidian	01008030014732	343,230	343,230	
Setano Primary School	Sidian	01008030019087	197,596	47,596	47,596

**NATIONAL GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
CONSTITUENCY
NOTES TO THE FINANCIAL STATEMENTS**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18 Restated	Bank Balance 2017/18
Koimur Primary School	Equity	10900298124788	210,000	684	648
Ketigoi Secondary School	Sidian	01008030014791	1,455,000	374	374
Metkei Girls School	Sidian	01008030008260	1,032,910	1,032,910	
Chepsigot Market shade	Sidian	01008030018039	496,872	496,872	
Cheboge Cattle dip	Sidian	01008030012578	207,168	207,168	
Kamwosor Primary School	Sidian	01008030014864	461,469	461,469	
Kapkitony Chief's Office	Sidian	010803001190	212,203	12,204	12,204
Cheboge Primary school	National	01024028318601	268,622	321,888	321,888
Chepsigot Special School	Equity	1530263754053	86,326	61,465	61,465
Lelboinet Chief's Office	KCB	1210304538	388,470	88,470	
Kipkabus Downs Primary School	Sidian	010080300187	200,065	63	63
Matugen Primary School	Sidian	010080300176	379,286	279,334	279,334
Kapsowek Primary school	Sidian	010080300008	80,583	-	
Mosorto Primary School	Sidian	010080300142	97,283	60,483	60,483
Emis primary school	Sidian	010080300143	43,694	43,694	
Epke Primary School	Sidian	010080300146	50,411	50,411	
Tumeiyo Sub location Ass Chief's Office	Sidian	010081500858	1,099,447	-	
Teber St. Benedict Secondary school	Sidian	010081500852	999,800	31,555	31,555
Kombatich Mixed Day Secondary	Sidian	010080300170	2,100,564	601,617	601,617
Kamwogo Primary School	Sidian	010080300178	999,869	129	
Chemwabul Primary School	Sidian	010080300140	1,009,720	9,720	
Kapsoo Primary School	Sidian	010080300072	199,324	-	
Molol Primary School	Sidian	010080300162	300,129	50,129	50,129
Kitany Primary School	Sidian	010080300176	75,489	2,433	2,433
Muskut Primary School	Sidian	010080300061	67,944	222	222

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
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NOTES TO THE FINANCIAL STATEMENTS**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18 Restated	Bank Balance 2017/18
Sabor Primary School	Sidian	010080300169	938,954	33,404	33,404
Sesia Primary School	Sidian	010080300007	255,207	56,257	56,257
St. Gregory Kipkabus Sec	Sidian	010080300166	49,125	6,085	6,085
Kapletingi Mixed Day	Sidian	010080300173	133,026	57,934	57,934
Chepsamo Mixed Day Sec	Sidian	010080300164	1,416,247	31,689	31,689
Lolgarini Mixed Day Sec	Sidian	010080300155	281,931	10,853	10,853
Tugumoi Mixed Day Sec	Sidian	010080300081	964,064	8,447	8,447
Kapchebelei Mixed Day Sec	Sidian	010080300172	326,289	8,239	8,239
Enego Primary School	Sidian	010080300005	731,413	81,413	-
St. Thomas Kapchorwa Primary School	Sidian	010080300155	801,619	6,374	6,374
Kapsowek primary school	Sidian	01008030000839		27,124	27,124
Kaptarkok Primary School	Sidian	01008030006802		10,136	10,136
Kamwago Mixed Day Sec School	Sidian	01008030017820		129	129
Epke Chief's office	Sidian	01008030017830		27,806	27,806
Total			60,301,046	15,591,490	6,237,759

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2017-2018-1-01-0150-09	Budget Control and Performance	This was because the constituency didn't get all the funds for 2017/2018 during the financial year. However, the constituency has received all the funds for 2017/2018 f/y and currently implementation of projects are ongoing	Fund Account Manager	Resolved	
2017-2018-1-01-0150-09	Project Implementation Status Report During the financial year, the Fund disbursed Kshs. 3,543,180 to eleven projects. Out of these, four projects with allocation of Kshs. 2,150,780 were complete, two projects with Kshs.292, 400	Implementation of the stated projects has completed	Fund Account Manager	Resolved	
	Transfer to other Government Entities (Project Verification) (a) Kimwarer Secondary School-	Handed over	Fund Account manger	Resolved	

**NATIONAL-GOVERNMENT COMSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Complete but not handed over				
	(b) Kipsanai Primary School- Trees not planted	Trees have been planted by the school		Resolved	
	(c) (c) St,Atnas Secondary School-Trees not planted	Trees have been planted by the school		Resolved	
	(d) Kombatich Secondary school-Project not implemented	Project completed and in use		Resolved	30/8/2019
	(e) Kiebor Primary School- not implemented and no Title	The school is one the schools in the constituency that were allocated land within the forest reserve therefore does not have title deed. The school was allocated 50 Acres of land and the county council of Keiyo in their letter dated 30 th June 2010 was able to confirm the same. This is the same letter that school used to get registered and also in same land is Kitany vocational training centre which was allocated 15Acres of land from the primary school.		Not Resolved	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –KEIYO SOUTH
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NOTES TO THE FINANCIAL STATEMENTS**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		This project was initially funded in 2016/2017 and works were done in 2016 and funds allocated at that time was not enough and additional funds allocated in 2017/2018. At the time of audit grass had already grown in the field.			

