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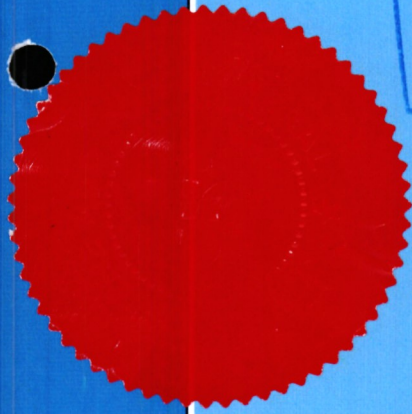


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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

THE NATIONAL ASSEMBLY
PAPER NO. 100
DATE: 22 FEB 2023 Wednesday
ED
Leader of the Majority Party
KAT
Modo



KEIYO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service

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4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|-------------------|
| 1. | A.I.E holder | Monicah Matetai |
| 2. | Sub-County Accountant | Winnie Chesesio |
| 3. | Chairman NGCDFC | Victor M. Kimaiyo |
| 4. | Member NGCDFC | Sarah Kibinge |

(a) Fiduciary Oversight Arrangements

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

(b) Keiyo South Constituency NGCDF Headquarters

P.O. Box 8253
NGCDFC Office
Kaptagat-Eldama Ravine Highway
Eldoret, KENYA

***Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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(c) Keiyo South Constituency NGCDF Contacts

Telephone: 0723498440
E-mail: cdfkeiyosouth@ngcdf.go.ke
Website: www.go.ke

(d) Keiyo South Constituency NGCDF Bankers

African Banking Corporation Ltd
Eldoret Branch
P.O Box 2558-30100
Eldoret, Kenya

(e) Independent Auditors

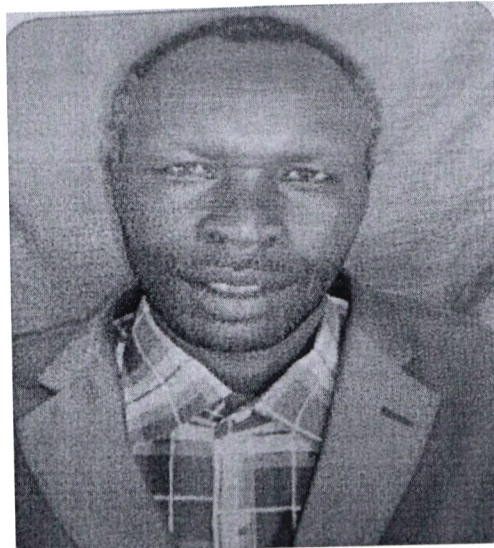
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(f) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

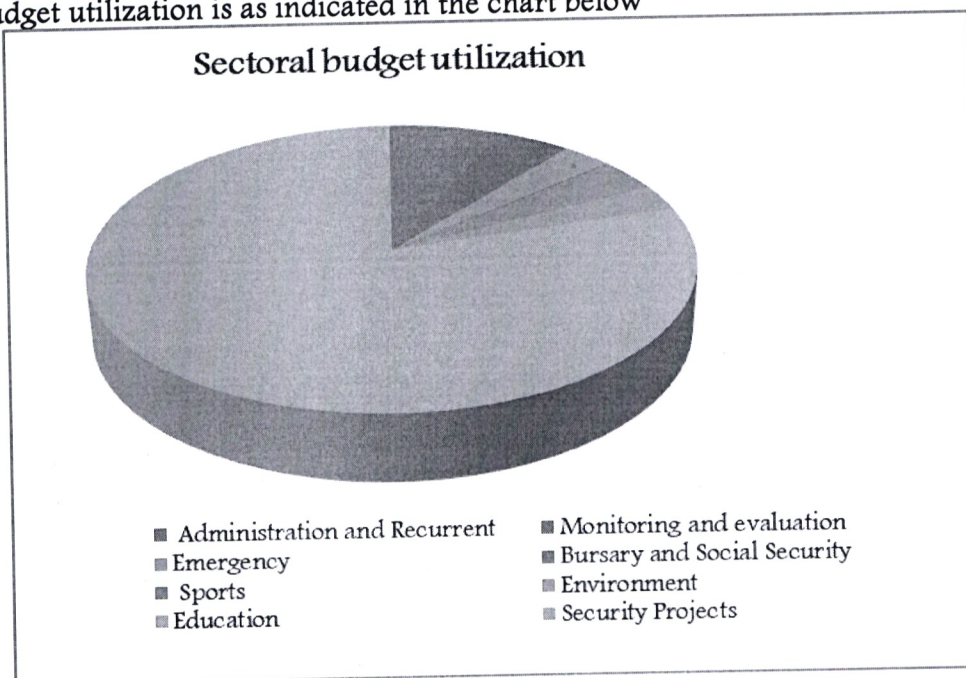
Include among others the following:



Mr. Victor Kimaiyo-NG-CDFC Chairman

Keiyo South NGCDF was allocated **Kshs. 137,088,879** in 2020/2021 financial year. The constituency received funds from NG-CDF Board amounting to **Kshs. 161,367,724** during the financial year, **Kshs. 69,367,724** being funds for 2019/2020. The constituency managed to utilize **Kshs. 112, 259,002** against a budget of **Kshs. 224,465,099** which translate to 50%. However the constituency utilized **Kshs. 112,259,002** against actual receipt of **Kshs. 161,367,724** which translate to 70%.

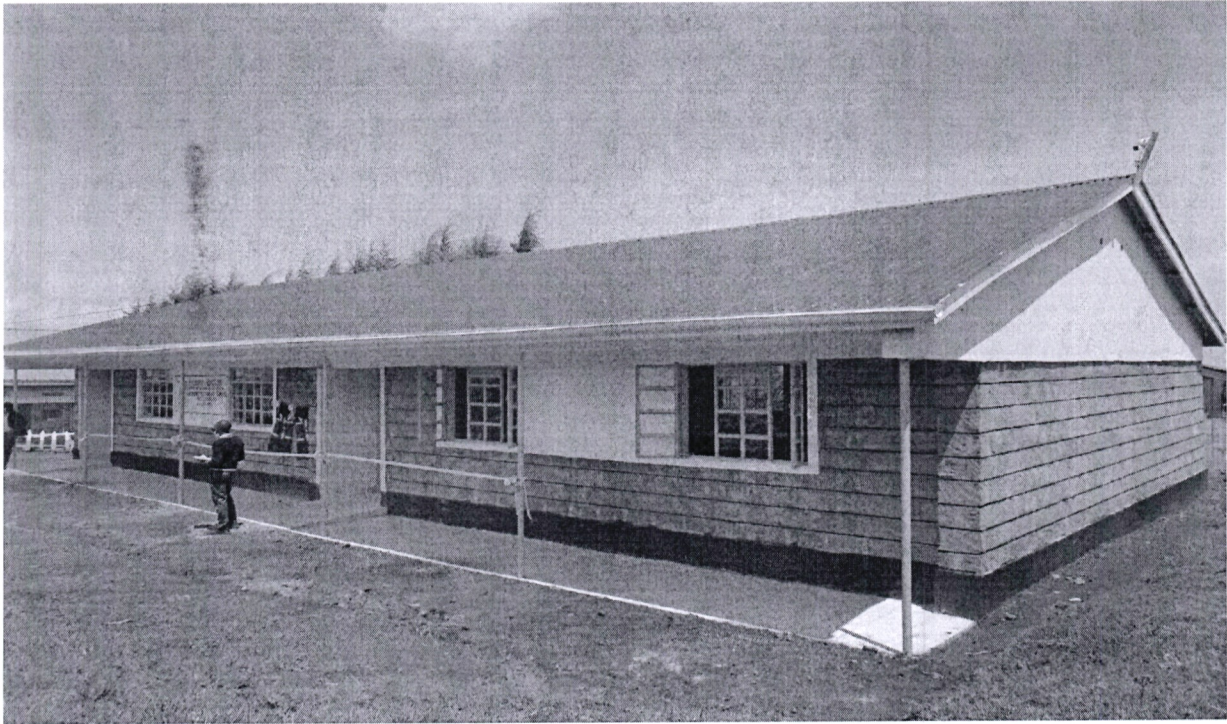
Sectorial budget utilization is as indicated in the chart below



*Keiyo South Constituency
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**Achievement
Education**

Funds were used for construction of classrooms, laboratories, dormitories, pit latrines, administration block and purchase of school bus. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low income families.



Lelboinet Secondary School-Construction of two classrooms to completion and purchase of 160 lockers

Sports

Funds were used to support athletic tournaments, champions and purchase of sports uniforms to various registered self-help groups within the constituency. This has ensured talent is nurtured at early stage.



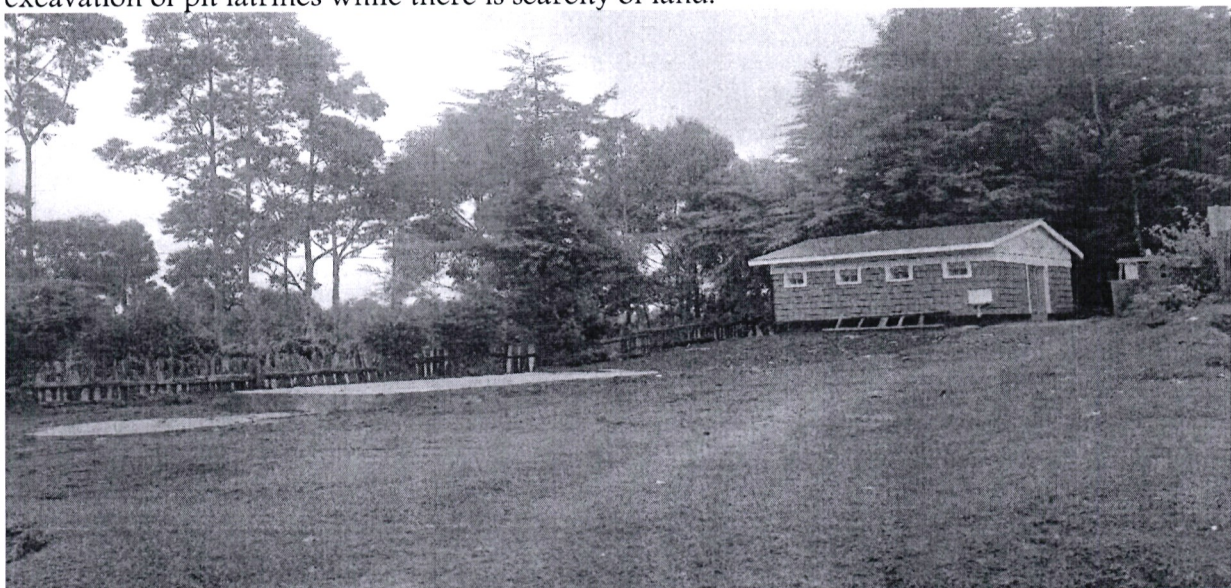
Launching and distributing sports uniforms and equipment's to groups within Keiyo South constituency



Youth sponsored by NG-CDF to participate in Athletic Kenya county championship.

Environment

The funds were used to construct ablution blocks with a bio-digester and septic tank in schools with large population and well performing but lack proper sanitation. This has helped reduce excavation of pit latrines while there is scarcity of land.



Flax Primary School-Construction of ablution block

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Security

The funds that were disbursed were used to purchase furniture in Keiyo South Sub County Deputy Commissioner Headquarters office where it serves all chiefs, assistant chiefs, any relevant department heads and entire Keiyo South community residents.



Furniture's equipping done in Keiyo South Sub County Deputy Commissioner Headquarters office

Emergency projects

The funds that were allocated to emergency kitty were used to salvage emerging issues i.e collapsed toilets and classrooms blown by wind. This has improved students environmental use comfort from pure state which had even lowered morale and performance results outcome.

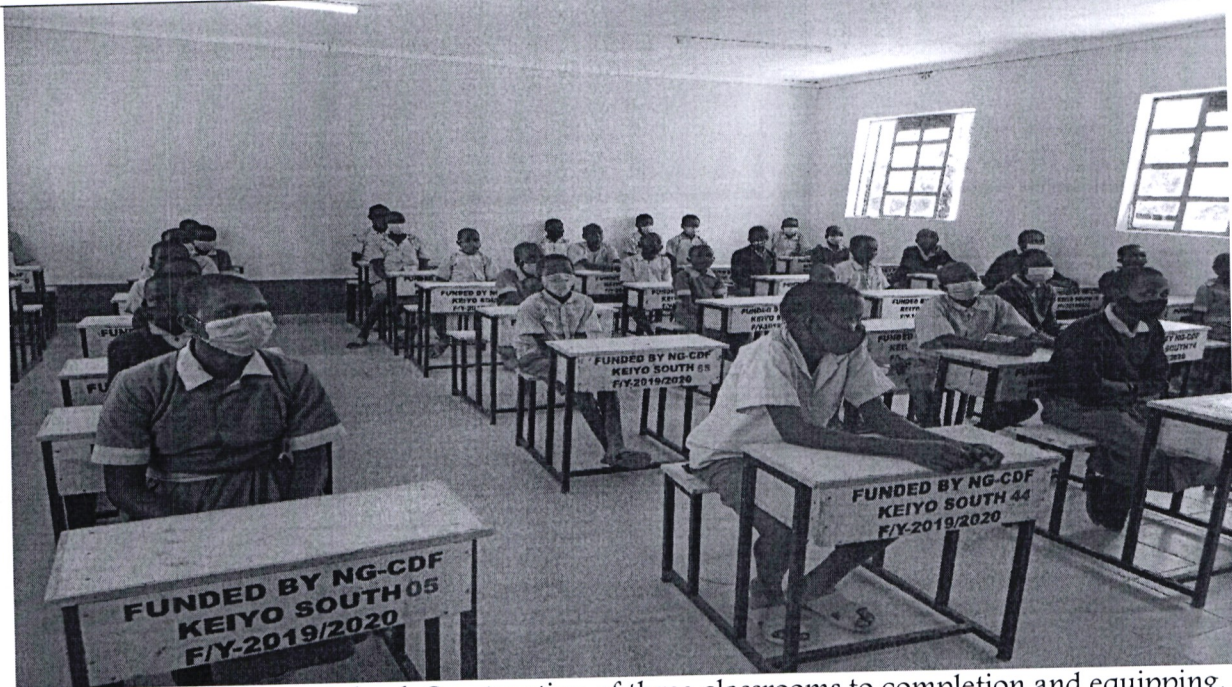
*Keiyo South Constituency
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Before-Classrooms blown by whirl wind



*Keiyo South Constituency
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After –Kimoloi Primary School-Construction of three classrooms to completion and equipping.

Challenges

The budgeted allocation not able to meet the needs of the constituency
Delay of disbursement of funds hence delay in project implementation

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

Signature

CHAIRMAN NGCDF COMMITTEE

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

- a) To ensure efficient and effective project management
- b) To improve learning in primary and secondary schools and in tertiary level learning institutions
- c) To ensure safety and security of the constituents
- d) To promote sports
- e) To promote good environmental management practices
- f) To enhance preparedness respond to emergencies

Progress on attainment of Strategic development objectives

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

| Constituency Sector | Objective | Outcome | Indicator | Performance |
|---------------------|--|---|--|--|
| Education | To improve educational/learning in Primary and Secondary Schools | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels | In FY 20/21 -we constructed and completed seven classrooms and purchased two buses in the following schools/institutions Kaptagat DEB Primary School Simotwo Primary School Kamosong Primary School Kipkabus Downs Primary School Ketigoi Secondary School Kipsaos Secondary School Lelboinet Secondary School |

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| | | | | |
|-------------|--|--|---|--|
| | | | | St.Thomas Kapchorwa Secondary School Kapletingi Secondary School |
| Security | Ensure the constituents are safe and secure | Enhance access to security services | Number of chiefs offices and equipping of offices with furniture at police post | In fy 20/21 one new chiefs office has been constructed |
| Environment | To promote good environmental management practices | Provide clean water | Number of water tanks purchased | In fy 20/21 four water tanks were purchased and distributed |
| Sports | Create awareness on sports opportunities | Provide sporting uniforms | Number of teams receiving sports uniforms | In fy 20/21 eight teams received sports uniform |
| Emergency | To respond to emergency cases | Respond to emergencies within the shortest time possible | Number of emergencies supported | In fy 20/21 six emergencies cases were supported Emsea Primary School Kombatich Primary School Kabechei Primary School Kiptabach Primary School Kapkitony Secondary School Toroplongon Primary School for construction of latrines because they had sunk due to heavy rains |

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Keiyo South NG-CDF is committed to environmental sustainability. In reference to the principle of sustainable development and guided by the Environmental Management and Coordination Act (EMCA), 1999 among other local and international legal legislations.

The constituency undertook several activities aimed at enhancing environmental education, awareness and sensitization on environment sustainability; which involves making decisions and taking action that are in the interest of protecting the community, with particular emphasis on preserving the capability of the environment to support human life.

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Our environmental policy is;

- Capacity building to NG-CDFC's, staff and PMC's so as to ensure that environmental factors are considered during planning and implementation of projects.
- Creating public awareness on importance environment sustainability
- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Waste management
- Installation of water reservoirs in public institutions

The NG-CDF Keiyo South has identified areas in which we have direct or indirect environmental impact and we have initiated activities in these areas;

| Focal Area | Activity | Indicators | Action taken |
|--|---|---|--|
| Environmental education and awareness | Sensitization of staff and public on environmental sustainability relevant to the institutional mandate | Reduced cost of electricity, water and stationery | Capacity building for staff and NG-CDFC was done |
| Climate change mitigation and adaptation | Water harvesting (water tanks and gutters) | Rain water harvesting structures in place | Purchase and installation of 5,000 and 10,000 litres tank in learning institutions |

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Keiyo South constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Keiyo South constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

**Keiyo South Constituency
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V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF- 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, 2021. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on 29/9/2021 2021.



Chairman NGCDF Committee
Name: VICTOR KANKYO



Fund Account Manager
Name: Monicah Nafekij

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 19 to 63,

Report of the Auditor-General on National Government Constituencies Development Fund - Keiyo South Constituency for the year ended 30 June, 2021

which comprise the statement of receipts and payments, statement of assets and liabilities, statement of cash flows, summary statement of appropriation: recurrent and development combined, budget execution by programmes and sub programmes 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Project Management Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committees (PMCs) bank account balances totalling Kshs.87,884,916 as at 30 June, 2021. However, Annex 5 to the financial statements discloses balances totalling Kshs.87,104,545 resulting to an unexplained variance of Kshs.780,371. In addition, the PMCs balance of Kshs.87,104,545 reflected at Annex 5 is understated as it excludes Kshs.2,997,770 held by one Project Management Committee as at 30 June, 2021.

Further, the Kshs.87,884,916 and Kshs.87,104,545 balances reflected in Note 17.4 and Annex 5 to the financial statements respectively were not supported with cashbooks, bank certificates and bank reconciliation statements.

In view of these anomalies, the accuracy and completeness of the Project Management Committee account balances reflected in the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - 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 Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis totalling Kshs.224,464,099 and Kshs.178,233,329 respectively resulting to a shortfall of revenue totalling Kshs.46,230,771 or 21% of the budget. Similarly, the Fund spent Kshs.111,137,462 against an approved budget of Kshs.224,464,099 resulting to under-expenditure of Kshs.113,326,637 or 50% of the budget.

The shortfall of revenue and under-expenditure constrained execution of activities planned for the year under review and may have impacted negatively on service delivery to the residents of Keiyo South Constituency.

2.0 Unresolved Prior Year Audit Matters

The audit report for the year ended 30 June, 2020 raised several issues relating to presentation of financial statements and lawfulness and effectiveness in use of resources. Management has in the report on follow-up of Auditor's recommendations appended to the financial statements for the year under review indicated that all the issues have been resolved. The actual status of the issues shall be confirmed after they are discussed by Parliament.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Delay in Completion of Projects

Review of the report on the status of NGCDF - Keiyo South projects as at 30 June, 2021 indicated that fifty-nine (59) projects were budgeted for implementation in the year under review at an aggregated cost of Kshs.80,300,000. Twelve (12) of the projects were inspected during the audit.

Of the fifty-nine projects, thirteen (13) projects estimated to cost Kshs.15,350,000 were ongoing and forty (41) projects estimated to cost Kshs.50,550,000 had not started as they were yet to receive funds. Only five (5) projects estimated to cost of Kshs.14,400,000 were complete. Management mainly attributed the failure to complete projects to delay or exhaustion of funds budgeted for their implementation.

Further, the report indicated that projects costing Kshs.96,913,687 in aggregate initiated between July, 2013 and June, 2019 had stalled.

In view of the unimplemented, incomplete or stalled projects which constituted 84% of the budgeted activity for the year under review, the economic and service delivery benefits that the Fund was expected to provide to the residents of Keiyo South Constituency were hardly realized.

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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi




07 October, 2022

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2020 – 2021 | 2019 - 2020 |
|-------------------------------------|------|--------------------|--------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 161,367,724 | 123,777,082 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 19,000 | 20,000 |
| TOTAL RECEIPTS | | 161,386,724 | 123,797,082 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 3,290,952 | 3,832,179 |
| Use of goods and services | 5 | 8,086,804 | 6,105,419 |
| Transfers to Other Government Units | 6 | 86,037,451 | 58,361,144 |
| Other grants and transfers | 7 | 13,722,255 | 49,150,330 |
| Acquisition of Assets | 8 | - | 883,791 |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 111,137,462 | 118,332,863 |
| SURPLUS/(DEFICIT) | | 50,249,262 | 5,464,219 |

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 29/9/2021 and signed by:

| | | |
|---|---|---|
|  |  |  |
| Fund Account Manager | National Sub-County Accountant | Chairman NG-CDF Committee |
| Name: Monicah Mateki | Name: Winnie Ojwang ICPAK M/No: 20672 | Name: VICTOR KIWANGO |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2020 – 2021 | 2019 - 2020 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 67,710,303 | 17,988,497 |
| Cash Balances (cash at hand) | 10B | 0 | 0 |
| Total Cash and Cash Equivalents | | 67,710,303 | 17,988,497 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | 0 | 0 |
| TOTAL FINANCIAL ASSETS | | 67,710,303 | 17,988,497 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | 0 | 0 |
| Gratuity | 12B | 595,437 | 1,122,893 |
| TOTAL FINANCIAL LIABILITES | | 67,114,866 | 16,865,604 |
| NET FINANCIAL ASSETS | | | |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 13 | 16,865,604 | 11,401,385 |
| Prior year adjustments | 14 | | 0 |
| Surplus/Deficit for the year | | 50,249,262 | 5,464,219 |
| NET FINANCIAL POSITION | | 67,114,867 | 16,865,604 |

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 29/9/2021 and signed by:


 Fund Account Manager

Name: Monica Mafethi


 National Sub-County Accountant

Name: Winnie Chesero
 ICPAK M/No: 20672


 Chairman NG-CDF Committee

Name: Victor Kimani

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

IX. STATEMENT OF CASHFLOW

| | Note | 2020 - 2021 | 2019 - 2020 |
|---|------|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 161,367,724 | 123,777,082 |
| Other Receipts | 3 | 19,000 | 20,000 |
| Total receipts | | 161,386,724 | 123,797,082 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 3,290,952 | 3,832,179 |
| Use of goods and services | 5 | 8,086,804 | 6,105,419 |
| Transfers to Other Government Units | 6 | 86,037,451 | 58,361,144 |
| Other grants and transfers | 7 | 13,722,255 | 49,150,330 |
| Other Payments | 9 | 0 | 0 |
| Total payments | | 111,137,462 | 117,449,072 |
| Total Receipts Less Total Payments | | | |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable: (outstanding imprest) | 15 | 0 | 0 |
| Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention) | 16 | (527,456) | 1,122,893 |
| Prior year adjustments | 14 | 0 | 0 |
| Net Adjustments | | (527,456) | 1,122,893 |
| Net cash flow from operating activities | | 49,721,806 | 7,470,903 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | 0 | 0 |
| Acquisition of Assets | 9 | 0 | (883,791) |
| Net cash flows from Investing Activities | | 0 | (883,791) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 49,721,806 | 6,587,112 |
| Cash and cash equivalent at BEGINNING of the year | 10 | 17,988,497 | 11,401,385 |
| Cash and cash equivalent at END of the year | | 67,710,303 | 17,988,497 |

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 29/9 2021 and signed by:

Monica Mateki
Fund Account Manager

Winnie Oresoro
National Sub-County Accountant

Victor KIMANYA
Chairman NG-CDF Committee

Name: Monica Mateki

Name: Winnie Oresoro
ICPAK M/No: 20672

Name: Victor KIMANYA

X. SUMMARY STATEMENT OF APPROPRIATION

| Receipts/Payments | Original Budget a | | Adjustments b | | Final Budget c=a+b | | Actual on comparable basis d | | Budget utilization difference e=c-d | | % of Utilization f=d/c % | |
|-------------------------------|----------------------|------|--------------------------------|---|-----------------------|------|---------------------------------|------|--|------|-----------------------------|--|
| | 2020/2021 | Kshs | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | 2020/2021 | Kshs | 30/06/2021 | Kshs | | Kshs | | |
| RECEIPTS | | | | | | | | | | | | |
| Transfers from NGCDF Board | 137,088,879 | | 17,988,496 | 69,367,724 | 224,445,099 | | 178,233,329 | | 46,211,771 | | 79% | |
| Proceeds from Sale of Assets | 0 | | 0 | 0 | 0 | | - | | - | | 0% | |
| Other Receipts | | | 19,000 | | 19,000 | | - | | 19,000 | | 0% | |
| TOTALS | 137,088,879 | | 18,007,496 | 69,367,724 | 224,464,099 | | 178,233,329 | | 46,230,771 | | 79% | |
| PAYMENTS | | | | | | | | | | | | |
| Compensation of Employees | 3,490,000 | | 2,517,334 | 840,000 | 6,847,334 | | 3,290,952 | | 3,556,382 | | 48% | |
| Use of goods and services | 8,236,719 | | 3,085,344 | 1,832,507 | 13,154,570 | | 8,086,804 | | 5,067,766 | | 61% | |
| Transfers to Government Units | 72,800,000 | | 3,700,000 | 53,387,451 | 129,887,451 | | 86,037,451 | | 43,850,000 | | 66% | |
| Other grants and transfers | 51,962,160 | | 8,651,616 | 12,796,350 | 73,410,126 | | 13,722,255 | | 59,687,871 | | 19% | |
| Acquisition of Assets | 0 | | 0 | 511,415 | 511,415 | | - | | 511,415 | | 0% | |
| Other Payments | - | | 14,203 | 0 | 14,203 | | - | | 14,203 | | 0% | |
| Funds pending approval** | 600,000 | | 39,000 | 0 | 639,000 | | - | | 639,000 | | 0% | |
| TOTALS | 137,088,879 | | 18,007,497 | 69,367,724 | 224,464,099 | | 111,137,462 | | 113,326,637 | | 50% | |

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

- a) Kshs. 19,000 is AIA received during the financial year
- b) Commentary of significant underutilization (below 90% utilization) and any overutilization (above 100%)
- i. Compensation of employees *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - ii. Use of goods and services *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - iii. Transfers to Other Government Units *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - iv. Other grants and transfers *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - v. Other Payments *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - vi. Funds pending approval *underutilization* is because funds were not received during the financial year from NGCDFB

The changes between the original and final budget are as a result of the adjustments that is the opening balance at the beginning of the financial year, receipts from previous years and that not all the funds for the financial year had been received at the end of the financial year.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|-------------|
| Description | Amount |
| Budget utilisation difference totals | 113,326,637 |
| Less undisbursed funds receivable from the Board as at 30 th June 2021 | 46,211,771 |
| | 67,114,867 |
| Add Accounts payable | 595,437 |
| Less Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the FY 2020/2021 | 67,710,303 |


The NGCDF- Keiyo South Constituency financial statements were approved on 29/9/2021 and signed by:


Fund Account Manager

Name: Monicah Mateki


National Sub-County Accountant

Name: Winnie Chesem
ICPAK M/No: 20672


Chairman NG-CDF Committee

Name: VICTOR KINYARO

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

| Programme/Sub-programme | Original Budget 2020/2021 Kshs | Adjustments | | Final Budget 2020/2021 Kshs | Actual on comparable basis 30/06/2021 Kshs | Budget utilization difference Kshs |
|---|--------------------------------------|--------------------------------|---|-----------------------------------|--|---------------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 3,490,000 | 1,394,441 | 245,916 | 5,130,357 | 2,696,868 | 2,433,489 |
| 1.2 Committee allowances | 2,052,000 | 0 | 202,000 | 2,254,000 | 689,520 | 1,564,480 |
| 1.3 Use of goods and services | 2,264,533 | 1,109,122 | 220,163 | 3,593,818 | 2,445,944 | 1,147,874 |
| 1.4 NG-CDF Office | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| SUB-TOTAL | 8,206,533 | 2,503,563 | 668,079 | 11,378,175 | 5,832,332 | 5,545,843 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 2,000,000 | 381,724 | 800,000 | 3,181,724 | 1,461,160 | 1,720,564 |
| 2.2 Committee allowances | 1,000,000 | 922,231 | 586,763 | 2,508,994 | 2,421,980 | 87,014 |
| 2.3 Use of goods and services | 520,186 | 672,266 | 23,582 | 1,216,033 | 1,093,200 | 122,833 |
| SUB-TOTAL | 3,520,186 | 1,976,221 | 1,410,344 | 6,906,752 | 4,976,340 | 1,930,412 |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | 7,192,206 | 3,403,766 | 198,241 | 10,794,213 | 2,785,766 | 8,008,447 |
| 3.2 Secondary schools | 0 | 0 | 0 | 0 | 650,000 | (650,000) |
| 3.3 Tertiary institutions | 0 | 0 | 0 | 0 | 0 | 0 |
| 3.4 Security projects | 0 | 0 | 0 | 0 | 0 | 0 |
| SUB-TOTAL | 7,192,206 | 3,403,766 | 198,241 | 10,794,213 | 3,435,766 | 7,358,447 |
| 4.0 Bursary and Social Security | | | | | | |
| 4.1 Primary Schools | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.2 Secondary Schools | 20,069,954 | 114,000 | 0 | 20,183,954 | 30,000 | 20,153,954 |
| 4.3 Tertiary Institutions | 15,000,000 | 2,100,000 | 0 | 17,100,000 | 110,000 | 16,990,000 |
| 4.4 Universities | 0 | 0 | 0 | 0 | 0 | 0 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|--|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 4.5 Social Security | 500,000 | 219,296 | 0 | 719,296 | 20,000 | 699,296 |
| SUB-TOTAL | 35,569,954 | 2,433,296 | 0 | 38,003,250 | 160,000 | 37,843,250 |
| 5.0 Sports | | 1,614,818 | 2,749,054 | 4,363,872 | - | - |
| 5.1 Athletic Kenya Keiyo South | 0 | 0 | 0 | 0 | 75,000 | (75,000) |
| 5.2 Koptega Secondary School | 0 | 0 | 0 | 0 | 25,000 | (25,000) |
| 5.3 Athletic Kenya-Keiyo South | 0 | 0 | 0 | 0 | 250,000 | (250,000) |
| 5.4 Koptega Secondary School | 0 | 0 | 0 | 0 | 40,000 | (40,000) |
| 5.5 Keiyo South Constituency Sports | 0 | 0 | 0 | 0 | 3,500,000 | (3,500,000) |
| 5.6 Athletic Kenya-Keiyo South | 0 | 0 | 0 | 0 | 53,000 | (53,000) |
| 5.7 Athletic Kenya-Keiyo South | 0 | 0 | 0 | 0 | 112,000 | (112,000) |
| 5.8 Biwott Mixed Day Secondary School | 0 | 0 | 0 | 0 | 20,000 | (20,000) |
| SUB-TOTAL | 0 | 1,614,818 | 2,749,054 | 4,363,872 | 4,075,000 | 288,872 |
| 6.0 Environment | | 615,336 | 2,749,054 | 3,364,391 | 0 | 3,364,391 |
| 6.1 Kapchorwa Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.2 Sitmotwo Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.3 Kocholwo Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.4 Kiptabach Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.5 Kalwa Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.6 Ketigoi Secondary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.7 Chepketeret Primary School | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| 6.8 Lolgarini Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.9 St. Patrick Kabirisus Secondary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|---|------------------------------|----------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) AIA | Previous Years' Outstanding Disbursements | | | |
| 6.10 Kombatich Secondary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.11 Chebulbul Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.12 Mokwo Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.13 St. Mary's Secondary School-Kitany | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.14 Kapkut Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.15 Toroplongon Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.16 Matungen Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.17 Kipsanai Primary School | 100,000 | 0 | 0 | 100,000 | 0 | 100,000 |
| 6.18 Chepsirei Tvc | 0 | 0 | 0 | 0 | 50,000 | (50,000) |
| 6.19 Kapkono Primary School | 0 | 0 | 0 | 0 | 84,361 | (84,361) |
| 6.20 Sitotwo Primary School | 0 | 0 | 0 | 0 | 104,358 | (104,358) |
| 6.21 St.Agatha Mokwo Secondary School | 0 | 0 | 0 | 0 | 104,358 | (104,358) |
| 6.22 Flax Boarding Primary School | 0 | 0 | 0 | 0 | 84,358 | (84,358) |
| 6.23 Flax Boarding Primary School | 0 | 0 | 0 | 0 | 1,549,054 | (1,549,054) |
| 6.24 Kitany Primary School | 0 | 0 | 0 | 0 | 1,200,000 | (1,200,000) |
| SUB-TOTAL | 1,700,000 | 615,336 | 2,749,054 | 5,064,391 | 3,176,489 | 1,887,902 |
| 7.0 Primary Schools Projects (List all the Projects) | | | | | | |
| 7.1 Kamelil Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 1,100,000 | 0 |
| 7.2 Chebirei Primary School | 2,300,000 | 0 | 0 | 2,300,000 | 0 | 2,300,000 |
| 7.3 Kaptarkok Primary School | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.4 Kaptagat Primary School | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.5 Kapkenda Primary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|------------------------------------|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 7.6 Lolgarini Primary School | 250,000 | 0 | 0 | 250,000 | 0 | 250,000 |
| 7.7 Kipkabus forest Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,100,000 |
| 7.8 Kimwogo Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,100,000 |
| 7.9 Tulwobei Primary School | 300,000 | 0 | 0 | 300,000 | 0 | 300,000 |
| 7.10 Tinone Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 1,100,000 | 0 |
| 7.11 Kogibor Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 1,100,000 | 0 |
| 7.12 Kipchorwa Primary School | 1,700,000 | 0 | 0 | 1,700,000 | 1,700,000 | 0 |
| 7.13 Kamwosor Primary School | 3,300,000 | 0 | 0 | 3,300,000 | 3,300,000 | 0 |
| 7.14 Kapchorwa Primary School | 1,700,000 | 0 | 0 | 1,700,000 | 0 | 1,700,000 |
| 7.15 Turesia Primary School | 1,500,000 | 0 | 0 | 1,500,000 | 0 | 1,500,000 |
| 7.16 Kewapmwen Primary School | 300,000 | 0 | 0 | 300,000 | 0 | 300,000 |
| 7.17 Chemoibon Primary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| 7.18 Chepsirei Primary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| 7.19 Koimur Primary School | 250,000 | 0 | 0 | 250,000 | 250,000 | 0 |
| 7.20 Kapsegut Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 1,100,000 | 0 |
| 7.21 Kocholwo Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,100,000 |
| 7.22 Molol Primary School | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,100,000 |
| 7.23 Setano Primary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| 7.24 Chemurgui Primary school | 2,100,000 | 0 | 0 | 2,100,000 | 0 | 2,100,000 |
| 7.25 Epke Primary school | 1,100,000 | 0 | 0 | 1,100,000 | 0 | 1,100,000 |
| 7.26 Changach primary School | 2,700,000 | 0 | 0 | 2,700,000 | 0 | 2,700,000 |
| 7.27 Kewane Primary School | 2,600,000 | 0 | 0 | 2,600,000 | 0 | 2,600,000 |
| 7.28 Kiptabach Primary School | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 |
| 7.29 Sesia Primary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|------------------------------------|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 7.30 Kipchiloi Primary School | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 7.31 Kamosong Primary School | 1,500,000 | 0 | 0 | 1,500,000 | 0 | 1,500,000 |
| 7.32 Mutugen Primary school | 1,500,000 | 0 | 0 | 1,500,000 | 0 | 1,500,000 |
| 7.33 Mokwo Primary School | 0 | 0 | 400,000 | 400,000 | 0 | 400,000 |
| 7.34 Kamosong Primary School | 0 | 0 | 400,000 | 400,000 | 400,000 | 0 |
| 7.35 Chepsirei Primary School | 0 | 0 | 400,000 | 400,000 | - | 400,000 |
| 7.36 ChopPrimary School | 0 | 0 | 200,000 | 200,000 | 200,000 | - |
| 7.37 Kimoloi Primary School | 0 | 0 | 487,451 | 487,451 | 487,451 | 0 |
| 7.38 Tulwobei Primary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.39 Kaptagat DEBPrimary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.40 Tambul Primary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.41 Kapchorwa Primary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.42 Simotwo Primary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.43 Chepkosom Primary School | 0 | 0 | 500,000 | 500,000 | 500,000 | 0 |
| 7.44 Sesia Primary School | 0 | 0 | 600,000 | 600,000 | 600,000 | 0 |
| 7.45 Ngobisi Primary School | 0 | 0 | 600,000 | 600,000 | 600,000 | 0 |
| 7.46 Kapkosom Primary School | 0 | 0 | 600,000 | 600,000 | 600,000 | 0 |
| 7.47 Kowochii Primary School | 0 | 0 | 600,000 | 600,000 | 600,000 | 0 |
| 7.48 Kipkabus Downs Primary School | 0 | 0 | 600,000 | 600,000 | 600,000 | 0 |
| 7.49 Kimoloi Primary school | 0 | 0 | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| 7.50 Kapsowek Primary School | 0 | 0 | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| 7.51 Kapkosom Primary School | 0 | 0 | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| 7.52 Kapletingi Primary School | 0 | 0 | 1,500,000 | 1,500,000 | 1,500,000 | 0 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | 2020/2021 | | | 2020/2021 | 30/06/2021 | |
| 7.53 Kapsergong Primary School | 0 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| 7.54 Kabawa Primary School | 0 | 0 | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| 7.55 Mencheiwa Primary school | 0 | 0 | 2,500,000 | 2,500,000 | 2,500,000 | 0 |
| 7.56 Kibomet Primary School | 0 | 0 | 3,300,000 | 3,300,000 | 3,300,000 | 0 |
| SUB-TOTAL | 38,900,000 | 0 | 22,687,451 | 61,587,451 | 31,537,451 | 30,050,000 |
| 8.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| 8.1 Atnas Kandie Secondary School | 2,500,000 | 0 | 0 | 2,500,000 | 2,500,000 | 0 |
| 8.2 Chebirei Mixed Day Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 8.3 St. Mary's Kitany Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 8.4 Biwott Mixed Day Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 8.5 Kaptilol Secondary School | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 8.6 Kapkenda Secondary School | 2,000,000 | 0 | 0 | 2,000,000 | 0 | 2,000,000 |
| 8.7 St. Gregory mixed day Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 1,200,000 | 0 |
| 8.8 Ketigoi Mixed Day Secondary School | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 |
| 8.9 Kapkitony Girls Secondary School | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 |
| 8.10 St. Patrick kapbirisus Mixed Day Secondary School | 2,000,000 | 0 | 0 | 2,000,000 | 2,000,000 | 0 |
| 8.11 St. Benedict Teber Mixed day Secondary School | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|--|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 8.12 Soy Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 8.13 Lolgarini Mixed Day Secondary school | 3,000,000 | 0 | 0 | 3,000,000 | 0 | 3,000,000 |
| 8.14 Biwott Secondary School | 1,200,000 | 0 | 0 | 1,200,000 | 0 | 1,200,000 |
| 8.15 Kaptilol Mixed Day Secondary School | 7,200,000 | 0 | 0 | 7,200,000 | 7,200,000 | 0 |
| 8.16 Kimwogo Mixed Day Secondary School | 7,200,000 | 0 | 0 | 7,200,000 | 7,200,000 | 0 |
| 8.17 Turesia Mixed Day Secondary School | 0 | 600,000 | 0 | 600,000 | 600,000 | 0 |
| 8.18 Ketigoi Secondary School | 0 | 400,000 | 0 | 400,000 | 400,000 | 0 |
| 8.19 Kipsaos Secondary School | 0 | 1,700,000 | 0 | 1,700,000 | 1,700,000 | 0 |
| 8.20 St Marys Kitany Secondary School | 0 | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 |
| 8.21 Lelboinet Secondary School | 0 | 0 | 2,800,000 | 2,800,000 | 2,800,000 | 0 |
| 8.22 St. Thomas Kapchorwa Secondary School | 0 | 0 | 7,000,000 | 7,000,000 | 7,000,000 | 0 |
| 8.23 Kiptulos Secondary School | 0 | 0 | 2,600,000 | 2,600,000 | 2,600,000 | 0 |
| 8.24 Kapletingi Secondary School | 0 | 0 | 7,000,000 | 7,000,000 | 7,000,000 | 0 |
| 8.25 Muskut Sec School | 0 | 0 | 4,000,000 | 4,000,000 | 4,000,000 | 0 |
| 8.26 St.Marys Kitany Sec School | 0 | 0 | 2,000,000 | 2,000,000 | 2,000,000 | 0 |
| 8.27 Chepsigot Sec School | 0 | 0 | 3,200,000 | 3,200,000 | 3,200,000 | 0 |
| 8.28 St Beneict teber Mixed Day | 0 | 0 | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| SUB-TOTAL | 33,500,000 | 3,700,000 | 29,700,000 | 66,900,000 | 53,500,000 | 13,400,000 |
| 9.0 Tertiary institutions Projects | | | | | | |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|---|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| (List all the Projects) | | | | | | |
| 9.1 Chepsirie TTI | 400,000 | 0 | 0 | 400,000 | 0 | 400,000 |
| 9.2 Chepsirie TTI | 0 | 0 | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| SUB-TOTAL | 400,000 | 0 | 1,000,000 | 1,400,000 | 1,000,000 | 400,000 |
| 10.0 Security Projects | | | | | | |
| 10.1 Cherota Assistant Chief's Office | 1,900,000 | 0 | 0 | 1,900,000 | 0 | 1,900,000 |
| 10.2 Kapkenda Police post | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 10.3 Koimur Assistant Chief's Office | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 |
| 10.4 Kapkwoni Chief's Office | 300,000 | 0 | 0 | 300,000 | 0 | 300,000 |
| 10.5 Kabiemit Chief's Office | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 |
| 10.6 Kabiemit ward resource centre | 500,000 | 0 | 0 | 500,000 | 0 | 500,000 |
| 10.7 Segu Assistant Chief's office | 1,900,000 | 0 | 0 | 1,900,000 | 0 | 1,900,000 |
| 10.8 Soy assistant Chief's office | 200,000 | 0 | 0 | 200,000 | 0 | 200,000 |
| 10.9 Soy division ACC Residential house | 1,000,000 | 0 | 0 | 1,000,000 | 0 | 1,000,000 |
| 10.10 Cheptebo Chiefs Office | 0 | 250,000 | 0 | 250,000 | 250,000 | 0 |
| 10.11 Kaptarakwa Resource Centre | 0 | 334,400 | 0 | 334,400 | 0 | 334,400 |
| 10.12 Kapcheptek Assistant Chief's Office | 0 | 0 | 1,500,000 | 1,500,000 | 0 | 1,500,000 |
| 10.13 Kabiemit Chief's Office | 0 | 0 | 300,000 | 300,000 | 0 | 300,000 |
| 10.14 Kibargoi Chief's Office | 0 | 0 | 2,700,000 | 2,700,000 | 0 | 2,700,000 |
| 10.15 Kapsogom Chiefs Office | 0 | 0 | 100,000 | 100,000 | 100,000 | - |
| 10.16 Keiyo Sub County Office | 0 | 0 | 1,400,000 | 1,400,000 | 1,400,000 | 0 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Programme/Sub-programme | Original Budget 2020/2021 | Adjustments | | Final Budget 2020/2021 | Actual on comparable basis 30/06/2021 | Budget utilization difference |
|--|------------------------------|--------------------------------|---|---------------------------|--|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 10.17 Kaptagat Chiefs Office | 0 | 0 | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| SUB-TOTAL | 7,500,000 | 584,400 | 7,100,000 | 15,184,400 | 2,850,000 | 12,334,400 |
| 11.0 Acquisition of assets | | | | | | |
| 11.1 Motor Vehicles (including motorbikes) | 0 | 0 | 511,415 | 511,415 | 0 | 511,415 |
| 11.2 Construction of CDF office | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.3 Purchase of furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.4 Purchase of computers | 0 | 0 | 0 | 0 | 0 | 0 |
| 11.5 Purchase of land | 0 | 0 | 0 | 0 | 0 | 0 |
| SUB-TOTAL | 0 | 0 | 511,415 | 511,415 | 0 | 511,415 |
| 12.0 Others | | | | | | |
| 12.1 Strategic Plan | 0 | 584,400 | 0 | 584,400 | 0 | 584,400 |
| 12.2 Innovation Hub | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.3 NGCDF Hall(Fixing Of curtain rails & laying of tiles) | 0 | 14,204 | 0 | 14,204 | 0 | 14,204 |
| 12.4 Provisions of gratuity | 0 | 1,122,893 | 594,084 | 1,716,977 | 594,084 | 1,122,893 |
| 12.5 Funds pending approval** | 600,000 | 39,000 | 0 | 639,000 | 0 | 639,000 |
| SUB-TOTAL | 600,000 | 1,176,097 | 594,084 | 2,370,181 | 594,084 | 2,360,497 |
| TOTAL | 137,088,879 | 18,007,497 | 69,367,724 | 224,464,100 | 111,137,462 | 113,326,638 |

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- Keiyo 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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2020-2021 | 2019-2020 |
|-------------------|----|--------------------|--------------------|
| | | Kshs | Kshs |
| NGCDF Board | | | |
| AIE NO. B 047117 | 1 | | 500,000 |
| AIE NO. B 047216 | 2 | | 55,040,876 |
| AIE NO. B 047453 | 3 | | 4,000,000 |
| AIE NO. B 041292 | 4 | | 18,000,000 |
| AIE NO. B 047712 | 5 | | 5,000,000 |
| AIE NO. B 047914 | 6 | | 7,000,000 |
| AIE NO. B 041389 | 7 | | 236,207 |
| AIE NO. B 049300 | 8 | | 14,000,000 |
| AIE NO. B 104325 | 9 | | 20,000,000 |
| A.I.E NO. B104872 | 1 | 69,367,724 | |
| A.I.E NO. B124545 | 2 | 9,000,000 | |
| A.I.E NO. B124976 | 3 | 8,500,000 | |
| A.I.E NO. B119831 | 4 | 13,000,000 | |
| A.I.E NO. B128121 | 5 | 6,900,000 | |
| A.I.E NO. B128433 | 6 | 6,000,000 | |
| A.I.E NO. B132177 | 7 | 6,000,000 | |
| A.I.E NO. B138845 | 8 | 12,000,000 | |
| A.I.E NO. B126140 | 9 | 7,000,000 | |
| A.I.E NO. B126432 | 10 | 11,600,000 | |
| A.I.E NO. B140576 | 11 | 12,000,000 | |
| Total | | 161,367,724 | 123,777,082 |

2. PROCEEDS FROM SALE OF ASSETS

| | 2020-2021 | 2019-2020 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from sale of Buildings | 0 | 0 |
| Receipts from the Sale of Vehicles and Transport Equipment | 0 | 0 |
| Receipts from sale of office and general equipment | 0 | 0 |
| Receipts from the Sale Plant Machinery and Equipment | 0 | 0 |
| | 0 | 0 |
| Total | 0 | 0 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

| | 2020-2021 | 2019-2020 |
|---|---------------|---------------|
| | Kshs | Kshs |
| Interest Received | 0 | 0 |
| Rents | 0 | 0 |
| Receipts from sale of tender documents | 0 | 0 |
| Hire of plant/equipment/facilities | 19,000 | 0 |
| Unutilized funds from PMCs | 0 | 0 |
| Other Receipts Not Classified Elsewhere | 0 | 20,000 |
| Total | 19,000 | 20,000 |

4. COMPENSATION OF EMPLOYEES

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 1,996,308 | 1,946,826 |
| Basic wages of casual laborers | 0 | 36,200 |
| Personal allowances paid as part of salary | 0 | 691,700 |
| House Allowance | 329,000 | 0 |
| Transport Allowance | 329,000 | 0 |
| Leave allowance | 8,000 | 0 |
| Gratuity to contractual employees | 594,084 | 1,122,893 |
| Employer Contributions Compulsory national social security schemes | 34,560 | 34,560 |
| Total | 3,290,952 | 3,832,179 |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Committee Expenses | 3,529,580 | 2,961,260 |
| Utilities, supplies and services | 8,690 | 58,758 |
| Communication, supplies and services | 122,855 | 111,520 |
| Domestic travel and subsistence | 605,280 | 407,680 |
| Printing, advertising and information supplies & services | 47,950 | 144,613 |
| Rentals of produced assets | 0 | 0 |
| Training expenses | 664,600 | 116,500 |
| Hospitality supplies and services | 517,302 | 429,313 |
| | 0 | 0 |
| Specialized materials and services | 0 | 437,753 |
| Office and general supplies and services | 648,934 | 120,980 |
| Other operating expenses | 876,026 | 0 |
| Routine maintenance – vehicles and other transport equipment | 536,166 | 656,842 |
| Routine maintenance – other assets | 134,300 | 37,200 |
| | | |
| Total | 8,086,804 | 6,105,419 |

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2020-2021 | 2019-2020 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to primary schools (see attached list) | 31,537,451 | 34,927,027 |
| Transfers to secondary schools (see attached list) | 53,500,000 | 20,834,117 |
| Transfers to tertiary institutions (see attached list) | 1,000,000 | 2,600,000 |
| Total | 86,037,451 | 58,361,144 |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2020-2021 | 2019-2020 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 30,000 | 21,766,007 |
| Bursary – tertiary institutions (see attached list) | 110,000 | 16,888,000 |
| Bursary – special schools (see attached list) | 20,000 | 288,200 |
| Mock & CAT (see attached list) | 0 | 0 |
| Social Security programmes (NHIF) | 0 | 0 |
| Security projects (see attached list) | 2,850,000 | 3,186,206 |
| Sports projects (see attached list) | 4,100,000 | 366,000 |
| Environment projects (see attached list) | 3,176,489 | 2,223,917 |
| Emergency projects (see attached list) | 3,435,766 | 4,432,000 |
| Total | 13,722,255 | 49,150,330 |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

| | 2020-2021 | 2019-2020 |
|--|-----------|----------------|
| | Kshs | Kshs |
| Purchase of Buildings | 0 | 0 |
| Construction of Buildings | 0 | 485,796.00 |
| Refurbishment of Buildings | 0 | 0 |
| Purchase of Vehicles and Other Transport Equipment | 0 | 0 |
| Overhaul of Vehicles and Other Transport Equipment | 0 | 0 |
| Purchase of Household Furniture and Institutional Equipment | 0 | 397,995.00 |
| Purchase of Office Furniture and General Equipment | 0 | 0 |
| Purchase of ICT Equipment, Software and Other ICT Assets | 0 | 0 |
| Purchase of Specialized Plant, Equipment and Machinery | 0 | 0 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 0 | 0 |
| Acquisition of Land | 0 | 0 |
| Acquisition of Intangible Assets | 0 | 0 |
| Total | 0 | 883,791 |

9. OTHER PAYMENTS

| | 2020-2021 | 2019-2020 |
|----------------|-----------|-----------|
| | Kshs | Kshs |
| Strategic plan | 0 | 0 |
| ICT Hub | 0 | 0 |
| Total | 0 | 0 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

| Name of Bank, Account No. & currency | 2020-2021 | 2019-2020 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| African Banking Corporation Ltd, Account no. 005215001005265 | 67,710,303 | 17,988,497 |
| Total | 67,710,303 | 17,988,497 |
| 10B: CASH IN HAND | | |
| Location 1 | 0 | 0 |
| Location 2 | 0 | 0 |
| Location 3 | 0 | 0 |
| Other Locations (<i>specify</i>) | 0 | 0 |
| | 0 | 0 |
| Total | 0 | 0 |
| <i>[Provide cash count certificates for each]</i> | | |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| | | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Name of Officer</i> | dd/mm/yy | 0 | 0 | 0 |
| <i>Total</i> | | 0 | 0 | 0 |

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

12A. RETENTION

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | KShs | KShs |
| Retention as at 1 st July (A) | 0 | 0 |
| Retention held during the year (B) | 0 | 0 |
| Retention paid during the Year (C) | 0 | 0 |
| Closing Retention as at 30 th June D= A+B-C | 0 | 0 |

[Provide short appropriate explanations as necessary]

12B. GRATUITY

| | 2020-2021 | 2019-2020 |
|---|------------------|------------------|
| | KShs | KShs |
| Gratuity as at 1 st July (A) | 1,122,893 | 1,122,893 |
| Gratuity held during the year (B) | 594,084 | 1,122,893 |
| Gratuity paid during the Year (C) | 1,121,540 | 0 |
| Closing Gratuity as at 30 th June D= A+B-C | 595,437 | 1,122,893 |

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

| | 2020-2021 (1 st July 2020) | 2019-2020 (1 st July 2019) |
|---------------|--|--|
| | Kshs | Kshs |
| Bank accounts | 17,988,497 | 11,401,385 |
| Cash in hand | 0 | 0 |
| Imprest | 0 | 0 |
| Total | 17,988,497 | 11,401,385 |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | Balance b/f FY 2019/2020 as per Audited Financial statements | Adjustments | Adjusted Balance** b/f FY 2019/2020 |
|---------------------------|--|-------------|---|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | 0 | 0 | 0 |
| Cash in hand | 0 | 0 | 0 |
| Accounts Payables | 0 | 0 | 0 |
| Receivables | 0 | 0 | 0 |
| Others (<i>specify</i>) | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 |

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

| | 2020-2021 | 2019-2020 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Outstanding Imprest as at 1 st July (A) | 0 | 0 |
| Imprest issued during the year (B) | 0 | 0 |
| Imprest surrendered during the Year (C) | 0 | 0 |
| closing accounts in account payable D= A+B-C | 0 | 0 |

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

| | 2020-2021 | 2019-2020 |
|---|-----------|-----------|
| | Kshs | Kshs |
| Deposit and Retentions as at 1 st July (A) | 1,122,893 | 0 |
| Deposit and Retentions held during the year (B) | 594,084 | 1,122,893 |
| Deposit and Retentions paid during the Year (C) | 1,121,540 | 0 |
| closing account receivables D= A+B-C | 595,437 | 1,122,893 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2020-2021 | 2019-2020 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | 0 | 0 |
| Construction of civil works | 0 | 0 |
| Supply of goods | 0 | 0 |
| Supply of services | 0 | 0 |
| | 0 | 0 |

17.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2020-2021 | 2019-2020 |
|---------------------------|-----------|-----------|
| | Kshs | Kshs |
| NGCDFC Staff | 0 | 0 |
| Others (<i>specify</i>) | 0 | 0 |
| | 0 | 0 |

17.3: UNUTILIZED FUND (See Annex 3)

| | 2020-2021 | 2019-2020 |
|---|--------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 3,556,382 | 657,821 |
| Use of goods and services | 5,067,766 | 6,277,466 |
| Amounts due to other Government entities (see attached list) | 43,850,000 | 46,576,307 |
| Amounts due to other grants and other transfers (see attached list) | 59,687,871 | 26,261,477 |
| Acquisition of assets | 511,415 | 27,624 |
| Others (<i>specify</i>) | 14,203 | 5,761,427 |
| Funds pending approval | 639,000 | 20,000 |
| | 113,326,637 | 85,582,121 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

| | 2020-2021 | 2019-2020 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 87,884,916 | 60,074,349 |
| | | |
| | 87,884,916 | 60,074,349 |

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 2021 | Comments |
|--------------------|-------------|---------------|--|----------|
| NG-CDFC Staff | | | | |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Sub-Total | | | | |
| Grand Total | | | | |

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ANNEX 3 – UNUTILIZED FUND

| Name | Brief Transaction Description | Outstanding Balance 2020/21 | Outstanding Balance 2019/20 | Comments |
|--|---|-----------------------------|-----------------------------|----------|
| Compensation of employees | | 3,556,382 | 657,821 | |
| Use of goods & services | | 5,067,766 | 6,277,466 | |
| Amounts due to other Government entities | | | | |
| Chebirei Primary School | Renovation of 10 No. classrooms and two offices to completion | 2,300,000 | | |
| Kaptarkok Primary School | Construction of one classroom to completion | 1,000,000 | | |
| Kaptagat Primary School | Construction of boys dormitory of capacity of 50 students | 1,000,000 | | |
| Kapkenda Primary School | Purchase and installation of solar system for pumping water | 400,000 | | |
| Lolgarini Primary School | Construction of 2no.door pit latrine to completion | 250,000 | | |
| Kipkabus forest Primary School | Construction of 1no.classroom to completion and purchase of 40 desk | 1,100,000 | | |
| Kimwogo Primary School | Renovation of 4no. classrooms to completion | 1,100,000 | | |
| Tulwobei Primary School | Renovation of 3no classrooms to completion | 300,000 | | |
| Kapchorwa Primary School | Construction of 1no classrooms to completion, purchase of 40 desks construction of 6 door pit latrine to completion | 1,700,000 | | |
| Turesia Primary School | Construction of 6no. door washrooms and Bio digester | 1,500,000 | | |
| Kewapmwen Primary School | Construction of 3no door pit | 300,000 | | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--------------------------|--|----------------------------|----------------------------|-----------------|
| | latrine. | | | |
| Chemoibon Primary School | Construction of 4no door Pit latrine to completion | 400,000 | | |
| Chepsirei Primary School | Construction of 4no door Pit latrine to completion | 400,000 | | |
| Kocholwo Primary School | Construction of 1no.classrooms to completion and purchase of 40 desk | 1,100,000 | | |
| Molol Primary School | Construction of 1no. classrooms to completion and purchase of 40 desks | 1,100,000 | | |
| Setano Primary School | Construction of 4no. door Pit latrine | 400,000 | | |
| Chemurgui Primary school | Construction of administration block of 4no. offices | 2,100,000 | | |
| Epke Primary school | Construction of one classrooms to completion | 1,100,000 | | |
| Changach primary School | Construction of 2no.classrooms to completion and purchase of 40 desks | 2,700,000 | | |
| Kewane Primary School | Construction of 1no. to completion | 2,600,000 | | |
| Kiptabach Primary School | Construction of dormitory of capacity 100 students. | 2,000,000 | | |
| Sesia primary | Completion of 1no. classroom funded by parents | 400,000 | | |
| Kipchiloi primary school | Completion of Administration block funded by parents | 1,000,000 | | |
| Kamosong primary school | Renovation of 10no of Classrooms | 1,500,000 | | |
| Mutugen Primary school | Renovation of 10no of Classrooms | 1,500,000 | | |
| Mokwo Primary School | Completion of PTA funded classroom | 400,000 | | |
| Chepsirei Primary School | Renovation of two classrooms | 400,000 | | |

**Keiyo South Constituency
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-------------------------------|--|----------------------------|----------------------------|-----------------|
| Chop Primary School | Renovation of one classroom | | 200,000 | |
| Ngobisi Primary School | Construction of 5 door pit latrine and urinal | | 600,000 | |
| Sesia Primary School | Construction of 5 door pit latrine and urinal | | 600,000 | |
| Kowochii Primary School | Construction of 5 door pit latrine and urinal | | 600,000 | |
| Kabawa Primary School | Construction of two classroom to completion | | 2,200,000 | |
| Munyek Primary School | Construction of one classroom to completion and purchase of 40 desks | | 1,100,000 | |
| Chepsirei Primary School | Renovation of two classrooms | | 400,000 | |
| Kapkosom Primary School | Construction of 5 door pit latrine and urinal | | 600,000 | |
| Kapkosom Primary School | Construction of one classroom to completion | | 1,100,000 | |
| Kapletingi Primary School | Renovation of 9 classrooms | | 1,500,000 | |
| Simotwo Primary School | Construction of 4 door pit latrine and urinal | | 500,000 | |
| Tambul Primary School | Construction of 4 door pit latrine and urinal | | 500,000 | |
| Chepkosom Primary School | Construction of 4 door pit latrine and urinal | | 500,000 | |
| Tulwobei Primary School | Construction of 4 door pit latrine and urinal | | 500,000 | |
| Kipkabus Downs Primary School | Renovation of 5 classrooms | | 600,000 | |
| Kapsowek Primary School | Construction of one classroom to completion and purchase of 40 desks | | 1,100,000 | |
| Mencheiwa Primary School | Construction of two classroom to completion | | 2,500,000 | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---|--|----------------------------|----------------------------|-----------------|
| Kapsergong Primary School | Construction of two classroom to completion | | 2,000,000 | |
| Kibomet Primary School | Construction of three classroom to completion | | 3,300,000 | |
| Mokwo Primary School | Completion of PTA funded classroom | | 400,000 | |
| Kapchorwa Primary School | Construction of 4 door pit latrine and urinal | | 500,000 | |
| Kamosong Primary School | Construction of 4 door pit latrine | | 400,000 | |
| Kaptagat DEB Primary School | Construction of 4 door pit latrine and urinal to completion | | 500,000 | |
| Kimoloi Primary School | Construction of one classroom to completion | | 487,451 | |
| Ketigoi Mixed Day Secondary School | Construction of 5no. door pit Latrine to completion | 500,000 | | |
| Chebirei Mixed Day Secondary School | Construction of 1no. classroom to completion and purchase of 40 desk | 1,200,000 | | |
| St. Mary's Kitany Secondary School | Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs | 1,200,000 | | |
| Biwott Mixed Day Secondary School | Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs | 1,200,000 | | |
| Kaptilol Secondary School | Construction of 1no classrooms to completion | 1,000,000 | | |
| Kapkenda Secondary School | Construction of 2no classrooms to completion | 2,000,000 | | |
| Kapkitony Girls Secondary School | Construction of 5no. door pit Latrine to completion | 500,000 | | |
| St. Benedict Teber Mixed day Secondary School | Construction of 4no. door pit latrine to completion. | 400,000 | | |
| Soy Secondary School | Construction of 1no classrooms to | 1,200,000 | | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---|---|---------------------|---------------------|----------|
| | completion and Purchase of 40 desks lockers & chairs | | | |
| Lolgarini Mixed Day Secondary School | Construction of laboratory of 40 students to completion | 3,000,000 | | |
| Biwott Secondary School | Construction of 1no classrooms to completion and Purchase of 40 desks | 1,200,000 | | |
| Chepsirei Technical and Vocational College | Construction Power house to mount four phase transformer | 400,000 | | |
| Lelboinet Secondary School | Construction of two classrooms to completion and purchase of 160 lockers | | 2,800,000 | |
| Chepsigot Secondary School | Construction of administration block of five rooms to completion | | 3,200,000 | |
| Muskut Mixed Day Secondary School | Construction of science laboratory of 40 students capacity to completion | | 4,000,000 | |
| St. Mary's Kitany Secondary School | Construction of two classrooms to completion attaching to existing classroom. | | 2,000,000 | |
| St. Benedict Teber Mixed day Secondary School | Construction of 1no classrooms to completion and Purchase of 40 desks | | 1,100,000 | |
| Kapletingi Mixed Day Secondary School | Purchase of 51 seater school bus | | 7,000,000 | |
| Kapchorwa Mixed Day Secondary School | Purchase of 51 seater school bus | | 7,000,000 | |
| Ketigoi Secondary School | Construction of 4no. door pit Latrine to completion | | 400,000 | |
| Kipsaos Secondary School | Construction of boys dormitory | | 1,700,000 | |
| Turesia Mixed Day Secondary School | Construction of 5no. door pit Latrine to completion | | 600,000 | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|--|---------------------|---------------------|----------|
| St.Mary's Kitany | Construction of 1no classrooms to completion | | 1,000,000 | |
| Chepsirei Technical and Vocational College | Construction of 10no. door pit Latrine to completion | | 1,000,000 | |
| Sub-Total | | 43,850,000 | 57,087,451 | |
| Amounts due to other grants and other transfers | | | | |
| Emergency | To cater for any unforeseen occurrences in the constituency during the financial year | 7,358,448 | 3,602,007 | |
| Bursary | To pay school fees for needy students | 37,843,250 | 2,433,296 | |
| Cherota Assistant Chief's Office | Construction of chief's office of 2 rooms and construction of two door pit with urinal | 1,900,000 | | |
| Kapkenda Police post | Construction of police staff house of three rooms | 1,000,000 | | |
| Koimur Assistant Chief's Office | Purchase of 2 acres of land | 500,000 | | |
| Kapkwoni Chief's Office | Purchase of office furniture purchase and fixing of window curtains, desktop and printer | 300,000 | | |
| Kabiemit Chief's Office | Fencing works, purchase & installation of steel gate wiring of three office | 200,000 | | |
| Kabiemit ward resource centre Chief's Office | Tiling of floors 4 offices & hall | 500,000 | | |
| Sego Assistant Chief's office | Construction of chief's office of 2 rooms and construction of two door pit with urinal | 1,900,000 | | |
| Soy assistant Chief's office | Construction of two door Pit latrine | 200,000 | | |
| Soy division ACC Residential house | Construction of Assistant County | 1,000,000 | | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---|--|---------------------|---------------------|----------|
| | commissioner staff house 3 rooms | | | |
| Kaptarakwa Resource Centre | Purchase of office furniture | 334,400 | | |
| Kapcheptek Assistant Chief's Office | Construction of Chief's Office to completion and two door pit latrine and Purchase of office furniture | 1,500,000 | 1,500,000 | |
| Kabiemit Chief's Office | Construction of 2 door pit latrine to completion and Purchase of office furniture | 300,000 | 300,000 | |
| Kibargoi Chiefs office | Renovation of 6 offices | 2,700,000 | 2,700,000 | |
| Kapsogom Assistant Chief's Office | Purchase of office furniture | | 100,000 | |
| Kaptagat chiefs office | Construction of chiefs office | | 1,100,000 | |
| Keiyo Suth County Police headquarters office | Renovation of 7no. offices | | 1,400,000 | |
| Environment | Purchase of water tanks | 1,887,902 | 615,336 | |
| Flax Primary School | Construction of 4 door washroom and 4 door abluion block and septic tank | | 1,549,054 | |
| Kitany Primary School | Construction of 2 bio digester toilets of 4 doors | | 1,200,000 | |
| Sports | Support youth groups by organizing ball games tournaments and athletics championships | 288,872 | 4,363,872 | |
| Sub-Total | | 59,687,871 | 20,863,565 | |
| Acquisition of assets | | | | |
| NG-CDF Office Motorcycle | Purchase of one 125cc Yamaha motorcycle | 511,415 | 511,415 | |
| NGCDF Hall(Fixing Of curtain rails & laying of tiles) | Balance after fixing curtain rails and laying of tiles | 14,204 | 14,204 | |
| Sub-Total | | 525,619 | 525,619 | |

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-------------------------|---|----------------------------|----------------------------|-----------------|
| Others (specify) | | | | |
| Strategic plan | Balance after implementing strategic plan | | 584,400 | |
| Provisions of gratuity | Provisions of gratuity | 595,435 | 1,122,893 | |
| Sub-Total | | 1,137,097 | 1,707,293 | |
| Funds pending approval | Review of strategic plan and AIA | 639,000 | 20,000 | |
| Grand Total | | 113,326,638 | 85,582,122 | |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2019/20 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2020/21 |
|--|---|---|---|---------------------------------------|
| Land | 520,000 | | | 520,000 |
| Buildings and structures | 8,380,295 | | | 8,380,295 |
| Transport equipment | 8,365,696 | | | 8,365,696 |
| Office equipment, furniture and fittings | 1,151,207 | | | 1,151,207 |
| ICT Equipment, Software and Other ICT Assets | 1,380,260 | | | 1,380,260 |
| Other Machinery and Equipment | 20,448 | | | 20,448 |
| Heritage and cultural assets | 0 | | | 0 |
| Intangible assets | 0 | | | 0 |
| Total | 19,957,764 | | | 19,957,764 |

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

| PMC | Bank | Account number | Bank Balance 2020/21 | Bank Balance 2019/20 |
|-----------------------------------|----------|-----------------|----------------------|----------------------|
| Kapkono Primary School | Sidian | 1008030001185 | 86,251 | 0 |
| Kapsogom Assistant Chief's Office | KCB | 1284165663 | 98,985 | 0 |
| St Agatha Mokwo Sec School | KCB | 1285469305 | 106,358 | 0 |
| Sitotwo Primary school. | Sidian | 01008030018419 | 110,879 | 93,762 |
| Keiyo South Constituency Sports | Sidian | 01008030019357 | 129,485 | 0 |
| Kombatich Primary School | Sidian | 01008030000480 | 207,423 | 32,998 |
| Chop Primary School | Equity | 1390299775563 | 221,369 | 27,670 |
| Kapkitony Secondary school | Sidian | 01008030018339 | 254,050 | 1,054,061 |
| Tambul Boarding Primary School | Sidian | 01008030019367 | 262,101 | 99,945 |
| Cheptebo Chief's office | Equity | 1530279040771 | 125,978 | 101,698 |
| Kamosong Primary School | Sidian | 01008030019387 | 399,125 | 0 |
| Sesia Primary School | Sidian | 0100803000741 | 416,323 | 0 |
| Koimur Primary School | Equity | 1090298124788 | 450,504 | 0 |
| Simotwo Primary School | Sidian | 01008030000553 | 500,995 | 0 |
| Tulwobei Primary School | Sidian | 01008030014910 | 506,494 | 0 |
| Kipsaos Secondary School | Sidian | 01008030008953 | 525,987 | 117,539 |
| Kapchorwa Primary school | Sidian | 01008030000766 | 553,617 | 0 |
| Kaptagtat DEB primary School | Sidian | 01008030000863 | 556,400 | 56,401 |
| Emsea Primary School | Sidian | 01008030005725 | 603,514 | 0 |
| Kipkabus Down Primary School | Sidian | 01008030018739 | 2,482 | 49,366 |
| Chepkosom Primary school | Sidian | 01008030000529 | 622,197 | 11,427 |
| Kiptabach Primary School | National | 010224027854101 | 624,080 | 0 |
| Kowochii Primary School | Sidian | 01008030007493 | 630,949 | 0 |
| Kabechei Primary School | Sidian | 01008030009321 | 636,390 | 0 |
| Toroplogon Primary School | Sidian | 01008030018699 | 652,491 | 0 |

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| PMC | Bank | Account number | Bank Balance 2020/21 | Bank Balance 2019/20 |
|--|--------|----------------|----------------------|----------------------|
| Turesia Mixed day Secondary School | KCB | 1223840840 | 731,688 | 1,090,911 |
| Ngobisi Primary School | KCB | 1103470892 | 749,749 | 0 |
| Kimoloi Primary School | Sidian | 01008030015461 | 1,061,948 | 3,602,111 |
| Kaptagat Chief's Office | Acess | 0200100000106 | 1,098,548 | 0 |
| Kogibor Primary School | Sidian | 01008030017370 | 1,100,275 | 0 |
| Kamelil Primary School | Sidian | 01008030001029 | 1,101,143 | 0 |
| Kapsowek Primary School | Sidian | 01008030000839 | 1,101,583 | 1,584 |
| Kapsegut Primary School | Sidian | 01008030017590 | 1,102,875 | 0 |
| Tinone Primary School | Sidian | 1008030016092 | 1,146,565 | 0 |
| St. Benedict Teber Mixed day Secondary School | Sidian | 01008150085228 | 1,165,080 | 119,950 |
| Kapkosom Primary School | Equity | 0300298252599 | 1,168,300 | 133,887 |
| Chepsirei Technical and Vocational College | KCB | 1265240825 | 1,180,902 | 2,644,451 |
| Kipkabus Downs Sec. School-St Gregory | Sidian | 01008030016642 | 1,211,125 | 11,126 |
| Kitany primary school | Sidian | 01008030017640 | 1,236,948 | 575,489 |
| Keiyo South Sub County Police Headquarters Offices | Sidian | 01008030019377 | 1,399,425 | 0 |
| Kabawa Primary School | Sidian | 01008030007477 | 1,458,321 | 771 |
| Kapletingi Primary School | Sidian | 01008030000537 | 1,504,758 | 4,759 |
| Lelboinet Secondary School | Sidian | 01008030017150 | 1,539,900 | 0 |
| Mencheiwa primary School | Sidian | 01008150086586 | 1,581,781 | 447 |
| Flax primary school | Sidian | 01008030017390 | 1,635,327 | 1,915 |
| Kipchorwa Primary School | Sidian | 01008030007574 | 1,833,868 | 0 |
| Kapsergong Primary School | Sidian | 01008030015828 | 2,054,026 | 54,027 |
| Atnas Kandie Secondary school | Sidian | 01008030018869 | 2,500,000 | 0 |
| Kibomet Primary School | Sidian | 01008030009313 | 2,510,383 | 0 |
| St. Mary's Kitany Secondary School | Equity | 1530279819565 | 2,997,770 | 0 |
| Chepsigot Secondary School | KCB | 1110254857 | 3,201,153 | 0 |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

| PMC | Bank | Account number | Bank Balance 2020/21 | Bank Balance 2019/20 |
|--|----------|----------------------|----------------------|----------------------|
| Kamwosor Primary School | Sidian | 01008030014864 | 3,534,044 | 1,561,469 |
| Kapchorwa Mixed Day secondary | Sidian | 01008030015501 | 3,565,073 | 0 |
| Kapletingi Mixed Day Secondary school | Sidian | 01008030017380 | 3,592,194 | 0 |
| St Patricks Kabirirsus mixedDaySec Sch | Sidian | 01008150087364 | 3,673,477 | 2,400,447 |
| Muskut Mixed Day Secondary School | Sidian | 01008030016832 | 4,006,872 | 0 |
| Kimwogo Mixed Day Sec. School | Sidian | 01008030014678 | 9,202,380 | 2,380 |
| Kaptilol Day Secondary School | Sidian | 01008030015062 | 4,144,612 | 2,114,690 |
| Ketigoi Secondary School | Sidian | 01008030014791 | 189,655 | 778,898 |
| St.Thomas Kapchorwa Day School | Sidian | 01008030015501 | 3,565,073 | 0 |
| Kiptulos Secondary School | Sidian | 01008030015641 | 2,612,907 | 0 |
| Kamosong Primary School | National | 01024028352001 | 360,390 | 361,590 |
| Kaptubei Primary School | Sidian | 0100803009410 | 0 | 2,701,859 |
| Kocholwo Secondary School | Sidian | 01008030016022 | 0 | 197,311 |
| Poywech Primary School | Sidian | 01008030009844 | 0 | 850,926 |
| Chepkorio Primary School | Sidian | 01008030000626 | 0 | 408,336 |
| Biwott Mixed Day Secondary School | Sidian | 01008030005695 | 0 | 2,376,118 |
| Chepirei Primary School | Sidian | 01008030017190 | 0 | 151,710 |
| Chebulbul Primary School | Sidian | 01008030008309 | 0 | 415,398 |
| Kapkenda Primary School | Sidian | 010080303001465 1 | 0 | 1,006,216 |
| Chepsamo Primary School | Sidian | 01008030018149 | 0 | 409,107 |
| Kipchiloi Primary School | Sidian | 01008030000588 | 0 | 189,847 |
| Kaptere Primary School | Sidian | 01008030011385 | 0 | 2,500,704 |
| Toror Primary School | Sidian | 01008030017070 | 0 | 302,546 |
| Kipyator Simit Secondary School | Sidian | 01008030009267 | 0 | 3,381,166 |
| Changach Barak Secondary School | Sidian | 01008030018919 | 0 | 2,374,635 |
| Kimwarer Secondary School | Sidian | 01008030007061 | 0 | 3,644,292 |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

| PMC | Bank | Account number | Bank Balance 2020/21 | Bank Balance 2019/20 |
|------------------------------------|----------|-----------------|----------------------|----------------------|
| Chermoibon Chiefs office | Sidian | 01008150074752 | 0 | 107,645 |
| Marichor Chief's office | Sidian | 01008150087914 | 0 | 1,378,763 |
| Walbei Primary School | KCB | 1109500599 | 0 | 44,117 |
| Lelboinet Chief's office | KCB | 1210304538 | 0 | 206,295 |
| Kipsanai Integrated Primary School | National | 1024027848600 | 0 | 1,613,533 |
| Kewane Primary School | Sidian | 010081500852 | 0 | 435 |
| Koptega Primary School | Sidian | 010080300060 | 0 | 95,427 |
| Kipsanai Primary School | Sidian | 010080300005 | 0 | 162,147 |
| Kapkwoni Chief's office | Sidian | 010080300190 | 0 | 251,209 |
| Rokocho Chief's Office | Equity | 01530279036245 | 0 | 136 |
| Munyek Primary School | Equity | 300262715919 | 0 | 1,171,662 |
| Keiyo South Environmental Prokect | Kcb | 1201926564 | 0 | 271,251 |
| Kimwarer Foot bridge | Sidian | 010030015161 | 0 | 2,495,357 |
| Kiptenden Primary School | Sidian | 01008030012225 | 0 | 3,139,683 |
| Kimwarer Soy water project | Sidian | 01008030011369 | 0 | 293,855 |
| Soy Divisional Environment Project | Sidian | 01008030014732 | 0 | 343,230 |
| Setano Primary School | Sidian | 01008030019087 | 0 | 197,596 |
| Koimur Primary School | Sidian | 010900298124788 | 0 | 200,684 |
| Metkei Girls School | Sidian | 01008030008260 | 0 | 1,032,910 |
| Chepsigot Market Shade | Sidian | 01008030018039 | 0 | 496,872 |
| Cheboge Cattle Dip | Sidian | 01008030012578 | 0 | 11,804 |
| Kapkitony Chief's Office | Sidian | 0100803001190 | 0 | 61,204 |
| Cheboge Primary School | National | 1024028318601 | 0 | 28,402 |
| Chepsigot Special School | Equity | 1530263754053 | 0 | 40,856 |
| Matugen Primary School | Sidian | 010080300176 | 0 | 410,539 |
| Mosorto Primary School | Sidian | 010080300142 | 0 | 8,233 |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

| PMC | Bank | Account number | Bank Balance 2020/21 | Bank Balance 2019/20 |
|--|--------|----------------|----------------------|----------------------|
| emis Primary School | Sidian | 010080300143 | 0 | 43,694 |
| Epke Primary School | Sidian | 010080300146 | 0 | 50,411 |
| Tumeiyo Sub location Assit. Chief's office | Sidian | 010081500858 | 0 | 1,099,447 |
| Kombatich Mixed Day Secondary | Sidian | 010080300170 | 0 | 105,279 |
| Kamwogo Primary School | Sidian | 01008030017820 | 0 | 145,447 |
| Chemwabul Primary School | Sidian | 010080300140 | 0 | 127,810 |
| Kapsoo Primary School | Sidian | 010080300072 | 0 | 116,006 |
| Molol Primary School | Sidian | 010080300162 | 0 | 609 |
| Muskut primary school | Sidian | 010080300061 | 0 | 67,945 |
| Sabor Primary School | Sidian | 0100803000169 | 0 | 136 |
| Sesia Primary School | Sidian | 010080300007 | 0 | 52,337 |
| Chepsamo Mixed Day Secondary School | Sidian | 010080300164 | 0 | 158,022 |
| Lolgarini Mixed Day Secondary School | Sidian | 010080300155 | 0 | 32,846 |
| Tugumoi Mixed Day Secondary School | Sidian | 010080300081 | 0 | 283,197 |
| Kapchebelel Mixed Day Secondary School | Sidian | 010080300172 | 0 | 1,242,319 |
| Enego Primary School | Sidian | 010080300005 | 0 | 59,647 |
| St.Thomas Kapchorwa Primary School | Sidian | 010080300155 | 0 | 53,618 |
| Kaptarkok Primary School | Sidian | 01008030006802 | 0 | 46,875 |
| EpkeChief's Office | Sidian | 01008030017830 | 0 | 530 |
| Chemurgui Primary School | Sidian | 01008030009305 | 0 | 903 |
| Flax Youth Polytechnic | Sidian | 01008030019017 | 0 | 308 |
| Kapsamich Primary School | Sidian | 01008030000618 | 0 | 2,203,045 |
| Kibonge Primary School | Sidian | 01008030016822 | 0 | 1,100,722 |
| Kiptengwer Assistant Chief's Office | Sidian | 30278053746 | 0 | 1,003,088 |
| Sub County AP commander Keiyo South | KCB | 1261865464 | 0 | 335 |
| Total | | | 87,104,545 | 60,074,349 |

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--|---|
| Ref 2019-2020-1-01-0150-09-12 1.0 | Presentation of financial statement-on unutilized funds the column for comments had not been filled as per the requirements | This was an oversight by the management and the financial statement have been amended | Resolved | 30 th April, 2021 |
| Ref 2019-2020-1-01-0150-09-12 2.0 | Bursary secondary schools-no supporting schedule presented | The management presented the required schedule for verification during audit | Resolved | 30 th April, 2021 |
| Ref 2019-2020-1-01-0150-09-12 3.0 | Cash and cash Equivalents-unpresented cheques and no evidence | The unpresented cheques was as a result of closure of schools due to COVID-19 the reversals of cheques have been done as indicated in the bank statement | Resolved | 30 th April, 2021 |
| Ref 2019-2020-1-01-0150-09-12 4.0 | Project Management Committee – bank confirmation certificate for the accounts were not provided during audit | The management provided the bank balance certificate | Resolved | 30 th April, 2021 |
| Ref 2019-2020-1-01-0150-09-12 5.0 | Fixed asset register - the register was not availed for audit verification | The management was able to present the register for verification | Resolved | 30 th April, 2021 |
| Ref 2019-2020-1-01-0150-09-12 Other matters 1.0 | Budget controls and performance | This was because the constituency didn't get all the funds for the financial year. The management will liaise with the NG-CDF | Resolved | 30 th April, 2021 |

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|------------------------------------|---|--------------------------------------|---|
| 2.1 | Project Implementation Status | Board to ensure that all the allocation is released to ensure that all projects are implemented The ongoing projects not being completed on time comes about since the funds are disbursed to the constituency in tranches and implementation depends on the availability of the funds | Resolved | 30 th April, 2021 |
| 2.2 | Project not yet started yet funded | The terrain for some of the projects in the elgeyo escarpments made it difficult to supply materials during the rainy season. The current status of the projects is that they are ongoing. | Resolved | 30 th April, 2021 |
| 2.3 | Project Verification | The completion of projects was dependent on when the projects received funding given that there is also delay in receiving funding from the NG-CDFBoard. | Resolved | 30 th April, 2021 |