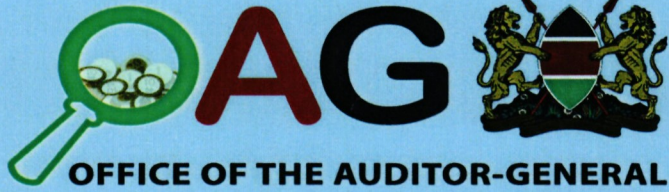


REPUBLIC OF KENYA



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Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

DATE: 23 MAR 2022		WCD (pm)
TABLED BY:	ON 23.4	
CLERK AT THE TABLE:	VH2020	

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

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





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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

Reports and Financial Statements

For the year ended June 30, 2020

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	HEMISTONE KEMBOI
2.	Sub-County Accountant	WESLEY CHERUIYOT
3.	Chairman NGCDFC	ERICK MUREI

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KIPKELION WEST Constituency Headquarters

P.O. Box 150-20202
KIPKELION,
POSTA.

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

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF KIPKELION WEST Constituency Contacts

Telephone: (254) 715515008
kipkelionwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF KIPKELION WEST Constituency Bankers

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

Kenya Commercial Bank,
Londiani Branch,
A/C no. 1147413584

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

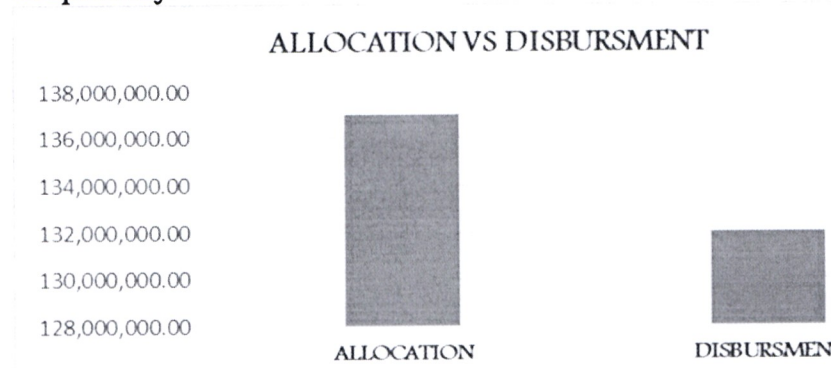
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

ALLOCATION VS DISBURSMENT:

NG-CDFC Kipkelion West from a total allocation of **Kshs 137,367,724** was able to disburse Kshs **Ksh.132,735,897** towards various projects in the constituency:

Graphically:

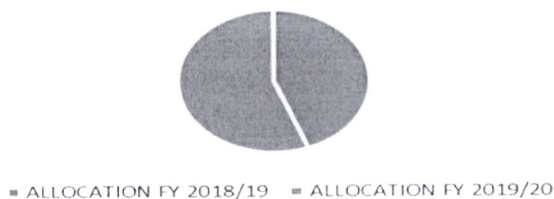


Include among others the following:

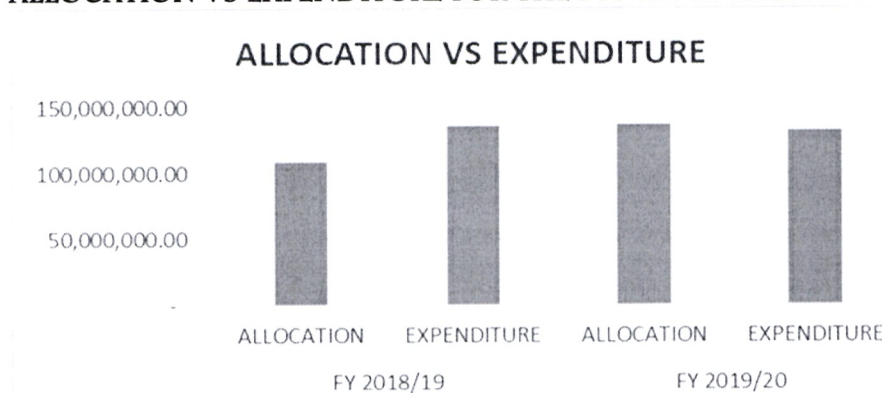
ALLOCATIONS OF FUNDS:

The NG-CDF Board has made improvement in allocation of funds to the constituencies. The total allocation to the constituency improved from **Kshs 109 Million** in the FY 2018/19 to **Kshs 137 Million** in the financial year 2019/20:

**ALLOCATION OF THE FY 2018/19 VS
FY 2019/20**



ALLOCATION VS EXPENDITURE FOR THE FYS 18/19 &19/20



KEY ACHIEVEMNTS:

However, we have made achievements in infrastructural developments across the constituency more especially on the education and security sectors. This therefore, reflects on improved service delivery to the people of Kipkelion West despite the Covid 19 pandemic in the FY 2019/20

Pictorial:

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

**Reports and Financial Statements
For the year ended June 30, 2020**

1. KAPKWEN SEC SCHOOL- CONSTRUCTION OF ADMIN BLOCK



2. KOKWET SEC SCHOOL- CONSTRUCTION OF BOY'S DORMITORY



3. CHEBIRIR PRIMARY SCHOOL-CONSTRUCTION OF 4 CLASSROOMS



Emerging Issues:

This include covid-19 pandemic and low capacity on PMC on projects implementation which the management has increased by carrying capacity building on PMC and adhering to Covi-19 MOH protocols

Sign

CHAIRMAN NGCDF COMMITTEE

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-KIPKELION WEST Constituency's 2018-2022 plan are to:

- Improving the quality of education in the constituency
- Improving enrolment into primary and secondary schools
- Improving security in schools
- Increase access to education and training for learners with special needs and disability
- Improving access to security services within the constituency
- Improving the working and living condition for the security personnel.
- To improve access to safe water
- To increase tree cover from 7% to 10%
- To improve access to security services within the constituency
- To improve living and working condition of security personnel
- To promote sports and cultural activities

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	In FY 19/20 -we increased number of classrooms from 400 to 460, dormitories from 60 to 70, laboratoties from 10 to 15 - Bursary

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

			beneficiaries at all levels	beneficiaries from 2300 to 3500 at all levels were as per the attached schedules
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 19/20 we have increased construction of chief's from 30 to 35 and 4 ACC's office
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 19/20, we have planted more trees, fruits trees and indigenous trees
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion west tournament	Improved youth empowerment	We have carried due to Covid 19 pandemic
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	We have not carried capacity building due to ban on social gathering due to covid-19
Disaster Management				

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

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

2. Environmental performance

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

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

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

3. Employee welfare

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

Reports and Financial Statements

For the year ended June 30, 2020

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

4. Market place practices-

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

Prompt payment of suppliers

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

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

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

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

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

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

5. Community Engagements-

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

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

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

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

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

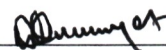
Approval of the financial statements

The NGCDF-KIPKELION WEST Constituency financial statements were approved and signed by the Accounting Officer on 27/4 2021.



Fund Account Manager

Name: MWIBIRI FRANCIS



Sub-County Accountant

Name: Wesley Cherry
ICPAK Member Number:

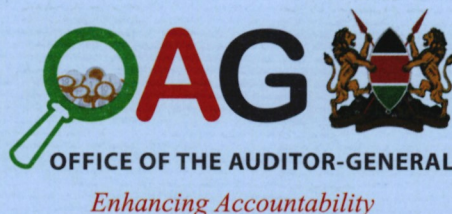
DIstrict ACCOUNTANT
KIPKELION DISTRICT TREASURY
P.O. Box 2
KIPKELION - 20202

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

VI. REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF- KIPKELION WEST*
CONSTITUENCY

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion West Constituency set out on pages 12 to 38, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kipkelion West Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies of Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.26,236,386. However, the respective bank reconciliation statement for the month of June, 2020 reflects payments in the cash book not recorded in the bank statement (unpresented cheques) of Kshs.4,264,387 out of which cheques totaling Kshs.96,000 were stale as at 30 June, 2020 and had not been reversed in the cash book or replaced.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.26,236,386 as at 30 June, 2020 could not be confirmed.

2.0 Unsupported Purchase of Land

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects Kshs.101,750,000 in respect to transfers to other government units which includes transfer to primary schools of Kshs.51,550,000. Included in this balance is Kshs.700,000 transferred to Kapkoros Primary School for the purchase of land. A review of the sale agreement signed on 28 September, 2020 revealed that the price of the parcel was Kshs.400,000. No justification was provided for the failure to spend the whole amount disbursed and no valuation report was availed for audit review.

Consequently, the propriety and value for money of Kshs.700,000 transferred to Kapkoros Primary School for the year ended 30 June, 2020 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 Constituency - Kipkelion West Constituency Development Fund 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

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined for the year under review reflects total budgeted receipts of Kshs.164,972,283 and actual receipts of Kshs.158,972,283 resulting to an under funding of Kshs.6,000,000 or 4% of the budget. Similarly, the statement reflects budgeted expenditure for the year under review of Kshs.164,972,283 against actual expenditure of Kshs.132,735,897 resulting in an under absorption of Kshs.32,236,386 or 19.5% of the budget.

The underfunding and under absorption may have negatively affected delivery of services to the residents of Kipkelion West Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for matters described in the Basis for Conclusion on Lawfulness and Effective 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

Defects in Executed Works

Included in transfers to secondary schools amount of Kshs.50,200,000 reflected under Note 6 to the financial statements is an amount of Kshs.8,000,000 disbursed to Lesirwo Secondary School for the construction of an administration block. However, site verification carried out in March, 2021 revealed that the building had developed major cracks along its pillars, plastered walls, and on the screeded ground floors. The poor workmanship on the building may result in additional costs to correct the defects.

Consequently, it was not possible to confirm whether value for money was obtained in this project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to abolish 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 control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 February, 2022

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

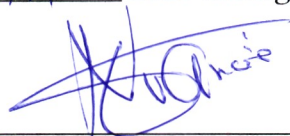
Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

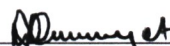
	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	140,367,724	154,825,358
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		140,367,724	154,825,358
PAYMENTS			
Compensation of employees	4	2,500,302	2,252,755
Use of goods and services	5	8,574,495	9,316,600
Transfers to Other Government Units	6	101,750,000	65,277,027
Other grants and transfers	7	19,911,100	50,872,156
Acquisition of Assets	8	-	5,200,000
Other Payments	9	-	3,500,000
TOTAL PAYMENTS		132,735,897	136,418,537
SURPLUS/DEFICIT		7,631,827	18,406,821

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 27/4 2021 and signed by:



Fund Account Manager

Name: MWIBIRI FRANCIS



National Sub-County Accountant

Name: Wesley Chemunyot
ICPAK Member Number:


DISTRICT ACCOUNTANT
 KIPKELION DISTRICT TREASURY
 P. O. Box 2
 KIPKELION - 20202

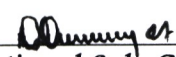
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	26,236,386	18,604,559
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		26,236,386	18,604,559
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		26,236,386	18,604,559
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		26,236,386	18,604,559
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	18,604,559	197,738
Surplus/Deficit for the year		7,631,827	18,406,821
Prior year adjustments	14		-
NET FINANCIAL POSITION		26,236,386	18,604,559

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 27th 2021 and signed by:


 Fund Account Manager
 Name: MWIBIRI FRANK


 National Sub-County Accountant
 Name: Wesley Chumyot
 ICPAK Member Number:

DISTRICT ACCOUNTANT
 KIPKELION DISTRICT TREASURY
 P. O. Box 2
 KIPKELION - 20202

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


Reports and Financial Statements

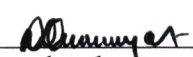
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	140,367,724	154,825,358
Other Receipts	3	-	-
		140,367,724	154,825,358
Payments for operating expenses			
Compensation of Employees	4	2,500,302	2,252,755
Use of goods and services	5	8,574,495	9,316,600
Transfers to Other Government Units	6	101,750,000	65,277,027
Other grants and transfers	7	19,911,100	50,872,156
Acquisition of Assets	8	-	5,200,000
Other Payments	9	-	3,500,000
		132,735,897	136,418,537
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		7,631,827	18,406,821
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		7,631,827	18,406,821
Cash and cash equivalent at BEGINNING of the year	13	18,604,559	197,738
Cash and cash equivalent at END of the year		26,236,386	18,604,559

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 27th June 2021 and signed by:


 Fund Account Manager
 Name: Mwibani, Francis


 National Sub-County Accountant
 Name: Wesley Chomayo
 ICPAK Member Number:

KIPKELION WEST CONSTITUENCY
 P. O. BOX 2
 KIPKELION - 20202

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

Reports and Financial Statements

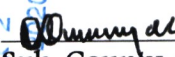
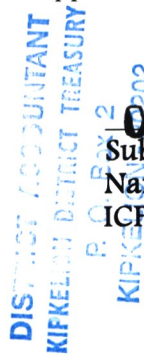
For the year ended June 30, 2020

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	27,604,559	164,972,283	158,972,283	6,000,000	96.4%
Proceeds from Sale of Assets				-	-	0.0%
TOTAL RECEIPTS	137,367,724	27,604,559	164,972,283	158,972,283	6,000,000	96.4%
PAYMENTS						
Compensation of Employees	3,700,000	882,239	4,582,239	2,500,302	2,081,937	54.6%
Use of goods and services	8,663,095	285,004	8,948,099	8,574,495	373,604	95.8%
Transfers to Other Government Units	82,550,000	19,372,973	101,922,973	101,750,000	172,973	99.8%
Other grants and transfers	42,454,629	887,316	43,341,945	19,911,100	23,430,845	45.9%
Acquisition of Assets	-	-	-	-	-	#DIV/0!
Other Payments	-	6,177,027	6,177,027	-	6,177,027	0.0%
TOTAL	137,367,724	27,604,559	164,972,283	132,735,897	32,236,386	80.5%

The NGCDF-KIPKELION WEST Constituency financial statements were approved on 27th 2021 and signed by:


Fund Account Manager
Name: MWIBIRI BRANCA


Sub-County Accountant
Name: Melloy Chennyes
ICPAK Member Number:


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Reports and Financial Statements
For the year ended June 30, 2020

XI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent										
1.1 Compensation of employees	3,700,000.00		882,239.00		4,582,239.00		2,500,302.00		2,081,937.00	
1.2 Committee allowances	3,042,063.45		-		3,042,063.45		3,042,063.45		-	
1.3 Use of goods and services	1,500,000.00		285,004.00		1,785,004.00		1,785,004.00		-	
	8,242,063.45		1,167,243.00		9,409,306.45		7,327,369.45		2,081,937.00	
2.0 Monitoring and evaluation										
2.1 Capacity building	1,000,000.00				1,000,000.00		1,000,000.00		-	
2.2 Committee allowances	1,080,000.00				1,080,000.00		1,080,000.00		-	
2.3 Use of goods and services	2,041,031.72				2,041,031.72		1,667,427.72		373,604.00	
	4,121,031.72				4,121,031.72		3,747,427.72		373,604.00	
3.0 Emergency										
3.1 Primary Schools	7,198,241.38		148,993.00		7,347,234.38				7,347,234.38	
KAPSALE FRY							450,000.00			
SEGETET FRY							100,000.00			
SIRGOI FRY							100,000.00			
KOISAGAT FRY							200,000.00			
TAITA TOWET FRY							300,000.00			
LESIRWO FRY										

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

Reports and Financial Statements

For the year ended June 30, 2020

KOKWET PRY.				300,000.00	
LELDET PRY				300,000.00	
TUNNEL PRY				300,000.00	
KALYET SEC				300,000.00	
SIRET SEC				100,000.00	
LELU CENTRAL PRY				30,000.00	
CHEBIRIR PRY				550,000.00	
KAPLELIT PRY				400,000.00	
KUNYAK PRY				450,000.00	
KIPSEGI PRY				515,000.00	
KIPKELION GIRLS				460,000.00	
SIWOT SEC SCH				285,000.00	
KIPTENDEN SEC				317,500.00	
KAPLELIT SEC				200,000.00	
3.3 Tertiary institutions			-	-	-
3.4 Security projects			-	-	-
	7,198,241.38	148,993.00	7,347,234.38	6,757,500.00	589,734.38
4.0 Bursary and Social Security					
4.1 Primary Schools					
4.2 Secondary Schools	14,100,000.00	-	14,100,000.00	2,921,000.00	11,179,000.00
4.3 Tertiary Institutions	11,002,000.00	-	11,002,000.00	7,562,600.00	3,439,400.00
4.4 Special schools	2,000,000.00	-	2,000,000.00	120,000.00	1,880,000.00

**Reports and Financial Statements
For the year ended June 30, 2020**

4.5 Social Security	1,998,000.00	500,000.00	2,498,000.00	-	2,498,000.00	2,498,000.00
	29,100,000.00	500,000.00	29,600,000.00	10,603,600.00	18,996,400.00	18,996,400.00
5.0 Sports						
Kipkelion West Sport Tournament	2,256,387.59	183,103.00	2,439,490.59	150,000.00	2,289,490.59	
	2,256,387.59	183,103.00	2,439,490.59	150,000.00	2,289,490.59	
6.0 Environment						
6.1 Chilchila Ward Environment	300,000.00	13,804.75	313,804.75	-	313,804.75	
6.2 Kamasian Ward Environment	300,000.00	13,804.75	313,804.75	-	313,804.75	
6.3 Kunyak Ward Environment	300,000.00	13,804.75	313,804.75	-	313,804.75	
6.4 Kipkelion Ward Environment	300,000.00	13,804.75	313,804.75	-	313,804.75	
	1,200,000.00	55,219.00	1,255,219.00	-	1,255,219.00	
7.0 Primary Schools Projects						
Chesonoi Primary School	200,000.00		200,000.00	-	200,000.00	
Bartera Primary School	700,000.00		700,000.00	700,000.00	-	
Blue hills primary school	400,000.00		400,000.00	400,000.00	-	
Borowet Primary School	700,000.00		700,000.00	700,000.00	-	
Chebiri Primary School	1,400,000.00		1,400,000.00	1,400,000.00	-	
Chepkendi Primary School	700,000.00		700,000.00	700,000.00	-	
Chepgosos Primary School	700,000.00		700,000.00	700,000.00	-	
Cherara Primary School	300,000.00		300,000.00	300,000.00	-	
Chesigot Primary School	300,000.00		300,000.00	300,000.00	-	
Chilchila Fry School						

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

Reports and Financial Statements

For the year ended June 30, 2020

	500,000.00			500,000.00	500,000.00	-
Chorwet Primary School	700,000.00			700,000.00	700,000.00	-
Imbaragai Primary School	700,000.00			700,000.00	700,000.00	-
Kaborok Primary School	700,000.00			700,000.00	700,000.00	-
Kalyet Primary School	300,000.00			300,000.00	300,000.00	-
Kamiwa Primary School	700,000.00			700,000.00	700,000.00	-
Kapias Primary School	700,000.00			700,000.00	700,000.00	-
Kapirong Primary School	700,000.00			700,000.00	700,000.00	-
Kapkese Primary School	1,400,000.00			1,400,000.00	1,400,000.00	-
Kapkoros Primary School	700,000.00			700,000.00	700,000.00	-
Kapsale Primary School	700,000.00			700,000.00	700,000.00	-
Kerengeti Primmary School	700,000.00			700,000.00	700,000.00	-
Ketitui Primary School	600,000.00			600,000.00	600,000.00	-
Kimandui Primary School	600,000.00			600,000.00	600,000.00	-
Kimologit Primary School	1,100,000.00			1,100,000.00	1,100,000.00	-
Kipkelion Township Primary School	500,000.00			500,000.00	500,000.00	-
Kipsegi primary school	1,000,000.00			1,000,000.00	1,000,000.00	-
Kiptenden Primary School	1,500,000.00			1,500,000.00	1,500,000.00	-
Kitoi Primary School	600,000.00			600,000.00	600,000.00	-
Koisagat primary school	400,000.00			400,000.00	400,000.00	-
Koisegem Primary School	400,000.00			400,000.00	400,000.00	-
Korosoyt Primary School	1,400,000.00			1,400,000.00	1,400,000.00	-
Koru Farm Primary School						

**Reports and Financial Statements
For the year ended June 30, 2020**

	500,000.00			500,000.00	500,000.00	-
Kotetni Primary School	700,000.00			700,000.00	700,000.00	-
Kutung Primary School	1,400,000.00			1,400,000.00	1,400,000.00	-
Laliat Primary School	700,000.00			700,000.00	700,000.00	-
Leldet Primary School	1,400,000.00			1,400,000.00	1,400,000.00	-
Lelechwet Primary School	400,000.00			400,000.00	400,000.00	-
Lelu Central School	700,000.00			700,000.00	700,000.00	-
Lelu Primary School	400,000.00			400,000.00	400,000.00	-
Lilloch Primary School	700,000.00			700,000.00	700,000.00	-
Macheisok Primary School	350,000.00			350,000.00	-	350,000.00
Morao primary school	400,000.00			400,000.00	400,000.00	-
Ndubusat Primary School	500,000.00			500,000.00	500,000.00	-
Ngendalelel secondary School	300,000.00			300,000.00	300,000.00	-
Nyairobi Primary School	400,000.00			400,000.00	400,000.00	-
Pinas Primary School	600,000.00			600,000.00	600,000.00	-
Saoset Primary School(for secondary)	600,000.00			600,000.00	600,000.00	-
Segetet primary School	700,000.00			700,000.00	700,000.00	-
Seguton Primary School	700,000.00			700,000.00	700,000.00	-
Sereng Primary School	300,000.00			300,000.00	300,000.00	-
Singoiwek Primary School	700,000.00			700,000.00	700,000.00	-
Sirigoi Primary School	700,000.00			700,000.00	700,000.00	-
Timbilil Primary School	700,000.00			700,000.00	700,000.00	-
Tingatela Primary School						

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

Reports and Financial Statements

For the year ended June 30, 2020

	300,000.00		300,000.00	300,000.00	-
Tingoro Primary School	700,000.00		700,000.00	700,000.00	-
Tuiyobei Primary School	300,000.00		300,000.00	300,000.00	-
Tunnel Primary School	400,000.00		400,000.00	400,000.00	-
Tunnel/Tenderi Primary School	300,000.00		300,000.00	300,000.00	-
Urafiki Primary School	300,000.00		300,000.00	300,000.00	-
Imbaragai Primary school		600,000.00	600,000.00	600,000.00	-
Kapkoros Primary School		700,000.00	700,000.00	700,000.00	-
Kapsale Primary School		700,000.00	700,000.00	700,000.00	-
Kerengeti Primary School		400,000.00	400,000.00	400,000.00	-
Kipehorian Primary school		322,973.00	322,973.00	322,973.00	-
Liloch Fry School		450,000.00	450,000.00	450,000.00	-
Ngendalel Primary School		800,000.00	800,000.00	800,000.00	-
Segetet Fry school		700,000.00	700,000.00	700,000.00	-
Segetet Primary school		700,000.00	700,000.00	700,000.00	-
Siret primary school		600,000.00	600,000.00	600,000.00	-
Sirigoi Primary School		100,000.00	100,000.00	100,000.00	-
Soil conservation Primary school		600,000.00	600,000.00	600,000.00	-
Tingatela Primary school		500,000.00	500,000.00	500,000.00	-
Tulwapmoi Primary school		700,000.00	700,000.00	700,000.00	-
Urafiki Primary school		600,000.00	600,000.00	600,000.00	-
Kamiwa Primary School		600,000.00	600,000.00	600,000.00	-
Kapias Primary school					

**Reports and Financial Statements
For the year ended June 30, 2020**

Kipkelion Township Primary School		600,000.00	600,000.00	600,000.00	-
Simotwet Primary School		300,000.00	300,000.00	300,000.00	-
Siwot Primary school		300,000.00	300,000.00	300,000.00	-
		700,000.00	700,000.00	700,000.00	-
	40,750,000.00	10,972,973.00	51,722,973.00	51,550,000.00	172,973.00
8.0 Secondary Schools Projects (List all the Projects)					
AGC Lilloch Secondary School	800,000.00		800,000.00	800,000.00	-
Barsiele Secondary School	1,500,000.00		1,500,000.00	1,500,000.00	-
Chepkechei Secondary School	500,000.00		500,000.00	500,000.00	-
Chilchila Secondary School	500,000.00		500,000.00	500,000.00	-
Kapkwen Secondary School	500,000.00		500,000.00	500,000.00	-
Kapleit secondary School	700,000.00		700,000.00	700,000.00	-
Kasheen secondary school	1,200,000.00		1,200,000.00	1,200,000.00	-
Kipsegi Secondary School	900,000.00		900,000.00	900,000.00	-
Kipteris secondary school	500,000.00		500,000.00	500,000.00	-
Kokwet secondary school	3,800,000.00		3,800,000.00	3,800,000.00	-
Kunyak secondaryyondary School	6,800,000.00		6,800,000.00	6,800,000.00	-
Lelu secondaryyondary School	1,200,000.00		1,200,000.00	1,200,000.00	-
Lesirwo secondaryyondary School	4,000,000.00		4,000,000.00	4,000,000.00	-
Magire secondary sch	600,000.00		600,000.00	600,000.00	-
Morao secondary school	6,800,000.00		6,800,000.00	6,800,000.00	-
Samolel secondary School					

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

Reports and Financial Statements

For the year ended June 30, 2020

	1,400,000.00		1,400,000.00	1,400,000.00	-
Sereng secondary School	200,000.00		200,000.00	200,000.00	-
Siret secondary school	700,000.00		700,000.00	700,000.00	-
Sugutek Secondary School	800,000.00		800,000.00	800,000.00	-
Taita Towett secondary School	400,000.00		400,000.00	400,000.00	-
Tuiyobei Secondary School	1,600,000.00		1,600,000.00	1,600,000.00	-
Tunnel secondary School	1,000,000.00		1,000,000.00	1,000,000.00	-
Chilchila Secondary School		700,000.00	700,000.00	700,000.00	-
Kimologit Secondary School		600,000.00	600,000.00	600,000.00	-
Kipsegi sec school		700,000.00	700,000.00	700,000.00	-
Koisagat Sec School		700,000.00	700,000.00	700,000.00	-
Kokwet Secondary School		3,000,000.00	3,000,000.00	3,000,000.00	-
Kunyak Secondary School		700,000.00	700,000.00	700,000.00	-
Liloch Secondary School		1,000,000.00	1,000,000.00	1,000,000.00	-
Kimologit Secondary School		800,000.00	800,000.00	800,000.00	-
Kaplelit Secondary School		200,000.00	200,000.00	200,000.00	-
	41,800,000.00	8,400,000.00	50,200,000.00	50,200,000.00	-
9.0 Tertiary institutions Projects (List all the Projects)					-
	0.00	-	-	-	-
	0.00	-	-	-	-
10.0 Security Projects					-
Barsiele Chiefs Office	500,000.00		500,000.00	500,000.00	-
ACC Chilchila	200,000.00		200,000.00	200,000.00	-

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Acc Office Kipkelion	300,000.00			300,000.00	300,000.00	-
Chemogoch ASST Chiefs Office	500,000.00			500,000.00	500,000.00	-
Kalyet Chiefs Office	200,000.00			200,000.00	200,000.00	-
Magire Asst Chiefs office	300,000.00			300,000.00	-	300,000.00
Matarmat Asst Chiefs Office	200,000.00			200,000.00	200,000.00	-
Timbilil Asst Chiefs Office	500,000.00			500,000.00	500,000.00	-
	2,700,000.00			2,700,000.00	2,400,000.00	500,000.00
11.0 Others				-		-
11.1 Strategic Plan				-		-
11.2 Innovation Hub (Reallocated)		6,177,027		6,177,027.00	-	6,177,027.00
		6,177,027.00		6,177,027.00	-	6,177,027.00
	137,367,724.14	27,604,558.00		164,972,282.14	132,735,897.17	32,236,384.97

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**
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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 and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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

11. Budget

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

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

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 2020.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Normal Allocation	AIE NO. 049322		43,405,172.80
	AIE NO. 047475		6,179,310.35
	AIE NO. B030257		10,000,000.00
	AIE NO. B042774		13,000,000.00
	AIE NO. B006395		7,000,000.00
	AIE NO. A699136		11,000,000.00
	AIE NO. B042663		5,200,000.00
	AIE NO. B030449		13,000,000.00
	AIE NO. B047560		34,040,875.00
	AIE NO. B042915		12,000,000.00
	AIE NO. B 030256	4,000,000	
	AIE NO. B 0414481	20,000,000	
	AIE NO. B 047559	7,000,000	
	AIE NO. B 030448	15,000,000	
	AIE NO. B 104347	22,000,000	
	AIE NO. B 096783	3,000,000	
	AIE NO. B 006394	69,367,724.10	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		140,367,724	154,825,358

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,400,302	2,229,819.00
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	100,000	22,936.00
Gratuity-contractual employees		
TOTAL	2,500,302	2,252,755

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	118,235	
Electricity		
Water & sewerage charges	10,050	
Office rent		
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		52,000.00
Rentals of produced assets		
Training expenses		
Hospitality supplies and services		
Other committee expenses	3,486,000	4,427,000.00
Committee allowance	3,066,000	4,500,500.00
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services		
Fuel , oil & lubricants	1,789,019	254,600.00
Other operating expenses		
Bank service commission and charges		
Other Operating Expenses		
Security operations		
Routine maintenance - vehicles and other transport equipment	105,191	82,499.55
Routine maintenance- other assets		
TOTAL	8,574,495	9,316,600

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	51,550,000	40,100,000
Transfers to Secondary Schools	50,200,000	25,177,027
Transfers to Tertiary Institutions	-	
Transfers to Health Institutions	-	
TOTAL	101,750,000	65,277,027

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	2,921,000	22,774,720.50
Bursary -Tertiary	7,562,600	16,207,000.00
Bursary- Special Schools	120,000	210,000.00
Mocks & CAT		
Water		
Food Security		
Electricity		
Security	2,400,000	3,800,000.00
Roads and Bridges		
Sports	150,000	1,882,935.00
Environment	-	407,500.00
Cultural Projects	-	
Agriculture		
Emergency Projects	6,757,500	5,590,000.00
TOTAL	19,911,100	50,872,156

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	5,200,000.00
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings		-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	0	5,200,000

9. OTHER PAYMENTS

	2019-20	2018-19
	Kshs	Kshs
Strategic Plan		3,500,000.00
ICT Hubs		
		-
TOTAL	-	3,500,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Kenya Commercial Bank, Londiani Branch . Kipkelion West NG-CDF</i>	<i>A/C no.1147413584</i>	26,236,386	18,604,558.90
10B: CASH IN HAND)			
		2019 - 2020	2018 - 2019
		Kshs (30/6/2020)	Kshs (30/6/2019)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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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>Total</i>				-

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs	Kshs
	(1/7/2019)	(1/7/2018)
Bank accounts	18,604,558.90	197,738.45
Cash in hand		
Imprest		
TOTAL	18,604,559	197,738

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,081,937	882,239
Use of goods and services	373,604	285,004
Amounts due to other Government entities (see attached list)	172,973	19,372,973
Amounts due to other grants and other transfers (see attached list)	23,430,845	887,316
Acquisition of assets	-	-
Others (ICT Hubs)	6,177,027	6,177,027
	32,236,386.17	27,604,559.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	10,516	68,938.30
	10,516	68,938.30

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

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION WEST CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	payment of NG-CDF staff salary	2,081,937.00	-	ongoing
		2,081,937.00	-	
2.0 Monitoring and evaluation				
2.3 Use of goods and services	payment of NG-CDFC allowance	373,604.17	-	ongoing
		373,604.17	-	
3.0 Emergency				
	to cater for unseen circumstances	1,164,734.38	-	ongoing
4.0 Bursary and Social Security				
4.1 Primary Schools		-	-	
4.2 Secondary Schools	to support needy students	5,719,000.00	-	ongoing
4.3 Tertiary Institutions	to support needy students	3,439,400.00	-	ongoing
4.4 Special schools	to support needy students	1,890,000.00	-	ongoing
4.5 Social Security	to pay NHIF for the needy	2,498,000.00	-	ongoing
		14,836,427.00	-	
5.0 Sports				

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

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Kipkelion West Sport Tournament	to buy balls and trophies to Kipkelion West tournament teams	289,490.59	-	ongoing
		289,490.59		
6.0 Environment	to carry out environmental activities in various institutions	1,255,219.00	-	ongoing
		1,255,219.00		
7.0 Primary Schools Projects				
Chesonoi Primary school	Completion of a classroom	200,000.00	-	ongoing
Macheisok Primary school	Completion of a classroom	350,000.00		
		550,000.00		
9.0 Tertiary institutions Projects (List all the Projects)				
KMTC Kipkelion	Construction of classrooms, administration block	13,000,000.00	-	awaiting land allocation from county govt of kericho
		13,000,000.00		
10.0 Security Projects				
Magire Asst Chiefs office	Completion of assistant chief's office	300,000.00	-	ongoing
		300,000.00		
		32,236,385.14		

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

Asset class	Historical Cost b/f (Kshs) 2018-19	Additions During the Year (Ksh)	Disposal During the Year (kshs)	Cost (Kshs) 2019-20
Land	-			-
Buildings and structures	1,800,000.00	-	-	1,800,000.00
Transport equipment	9,650,000.00	-	-	9,650,000.00
Office equipment, furniture and fittings	217,600.00	-	-	217,600.00
ICT Equipment, Software and Other ICT Assets	163,000.00	-	-	163,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	11,830,600.00	-	-	11,830,600.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

P.M.C.	BANK	ACC NO	BALANCE 2019-20	BALANCE 2018-19
KUNYAK SEC	KENYA COMMERCIAL BANK	1161578706	7,951.00	NIL
TUIYIBEI SEC	KENYA COMMERCIAL BANK	1203851588	384.50	NIL
LESIRWO SEC	KENYA COMMERCIAL BANK	1203853823	1,200.00	NIL
BARSIELE PRY	KENYA COMMERCIAL BANK	1157651410	980.80	NIL

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

**Reports and Financial Statements
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KENAO/2018/19 /VOL 1	Unsupported security projects	Responded to: copies of completion certificates availed	FAM- Hemistone kemboi	Resolved	30 th June 2020
KENAO/2018/19 /VOL 1	Stale cheques not reversed in cashbook	Responded to: all stale cheques have been reversed in the cashbook	FAM- Hemistone kemboi	Resolved	30 th June 2020