REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PARLIAMENT OF KENYA LIBRARY

THE NATIONAL ASSEMBLY
DATE: 26 JUL 2023
DAY: WED
TABLED BY: HON Naomi Wago, MP Deputy Majority Whip
CLERK-AT-THE-TABLE: Finlays Mwadeki

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
24 MAY 2023
RECEIVED

KIPKELION WEST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

Page

I. Key Constituency Information and Management iii
II. NG-CDFC Chairman's Report vii
III. Statement of Performance against Predetermined Objectives for FY2021/22 x
IV. Environmental and Sustainability Reporting xii
V. Statement of Management Responsibilities xvi
VI. Report of the Independent Auditors on the NGCDF- Kipkelion West Constituency xviii
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022 1
VIII. Statement of Assets and Liabilities as At 30th June, 2022 2
IX. Statement of Cash Flows for the Year Ended 30th June 2022 3
X. Summary Statement of Appropriation for the Year Ended 30th June 2022 4
X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022 6
XI. Significant Accounting Policies 18
XII. Notes to the Financial Statements 24

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
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 Kipkelion West 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 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Caroline Cheres
2.	Sub-County Accountant	Janet Bett
3.	Chairman NGCDFC	Erick Kirui
4.	Member NGCDFC	Joel Mahiga

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kipkelion West 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.

(e) Kipkelion West Constituency NGCDF Headquarters

P.O. Box 150-20202
Kipkelion
Posta
KIPKELION, KENYA

(f) KIPKELION WEST Constituency NGCDF Contacts

Telephone: (254) 704480200
E-mail: kipkelionwest@ngcdf.go.ke
Website: www.go.ke

(g) Kipkelion West Constituency NGCDF Bankers

Kenya Commercial Bank
Londiani Branch
A/C no. 1147413584

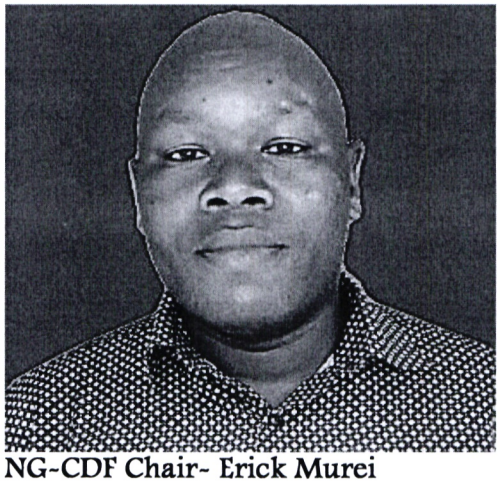
(h) Independent Auditors

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

(i) 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



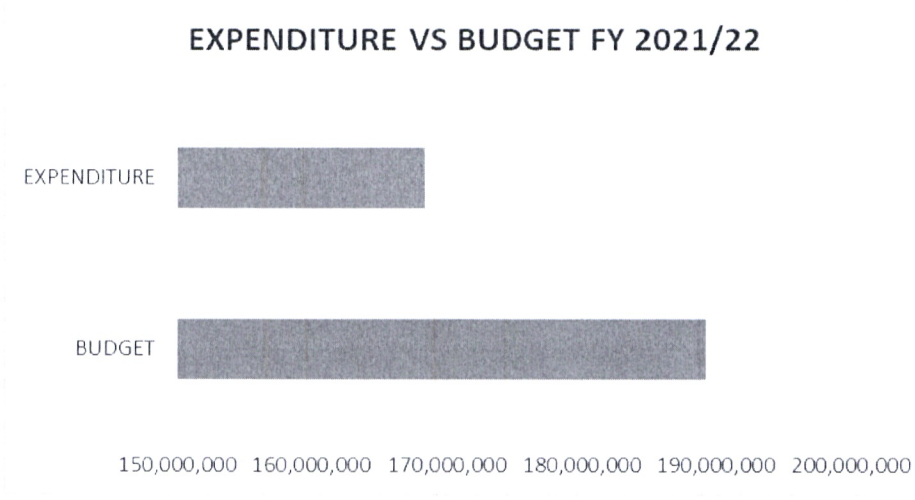
NG-CDF Chair- Erick Murei

FUNDS DISBURSEMENTS:

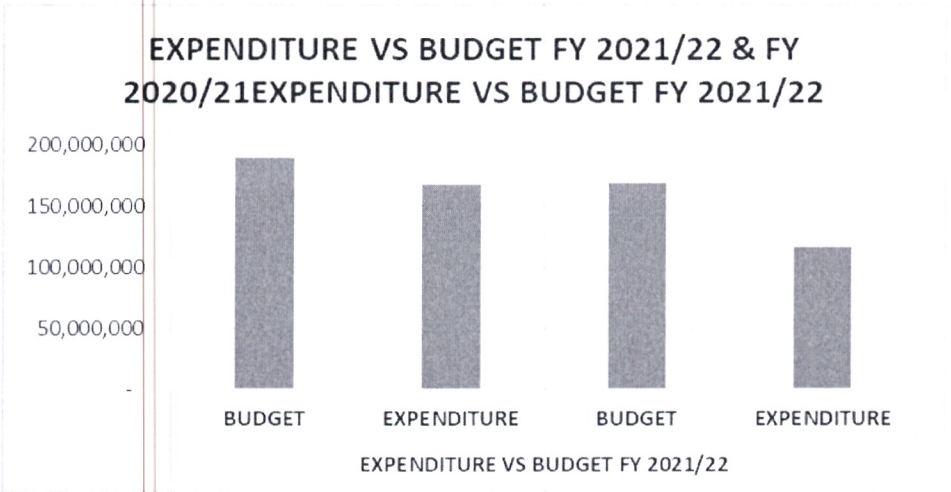
Kipkelion West NG-CDF has in the last financial year disbursed **Ksh 168,366,205** out of a total allocation of **Kshs 137,088,879.31** plus unspent balance from the FY 2020/21 of Kshs **1,120,389** and undisursed funds of Kshs **52,088,879** making a total budget of Kshs **190,298,147.** This shows improved absorption of funds by the PMCs mainly post Covid-19 pandemic.

GRAPHICALLY

1. **BUDGET FOR THE FY 2021/22 VS EXPENDITURE**



2. **COMPARISON BETWEEN FY 2021/22 & FY 2020/21**



Key Achievements:

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms and administration blocks:

The management also constructed several classes during the financial year to create conducive environment for learning:
The management also purchased various school buses to ease movement of students and teachers
Sample of the classrooms constructed:

1. **KAPKWEN SEC SCHOOL- CONSTRUCTION OF ADMIN BLOCK**



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



Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classrooms higher and hence less number are allocated funds in the Financial Year

Challenges:

1. Some schools are inaccessible due to poor road networks

Recommendation

The NG-CDF Board to disbursement projects funds on timely basis to allow the PMC to implement projects within the same financial Year

.....

Name ERICK MUREI
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

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 *Kipkelion West Constituency 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	In FY 2021/22 -we have constructed 15 classrooms in primary and 20 Classrooms in secondary schools, 10 science laboratories, purchased 4 school buses and 10

Constituency Program	Objective	Outcome	Indicator	Performance
			bursary beneficiaries at all levels	administration blocks within the constituency. We have disbursed Kshs 62M towards bursary for 4000 needy students
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2021/22 there was construction of 4 chiefs offices and 1 ACCs office
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 2021/22, we have planted more than 2000 trees, improve water harvesting in 5 schools and construction of 6 toilets in primary school
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion West tournament	Improved youth empowerment	In the year 2021/22, management carried out sports tournament to empower youths from ward level to constituency level by purchasing of sports equipments
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

IV. Environmental and Sustainability Reporting

Kipkelion West 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 Kipkelion West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

a. **Education and Training**: Kipkelion West 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The management carried out environment activities amounting to Kshs 1.6M to improve water harvesting in schools, planting of tree seedlings and construction of toilets to improve sanitation.

3. Employee welfare

We invest in providing the best working environment for our employees. Kipkelion West 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. Kipkelion West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Kipkelion West NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. **Community Engagements**-

Kipkelion West 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.

Kipkelion West NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

.....

Name Caroline Cheres

FAM

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-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, 2022. 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 *Kipkelion West* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, 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 *Kipkelion West,* 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 *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 *Kipkelion West* '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 22/5/ 2023.

.....	.....
Name: Erick Murei	**Name: Caroline Cheres**
Chairman – NGCDF Committee	**Finance Account Manager**

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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, 2022

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 the 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 - Kipkelion West Constituency set out on pages 1 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Long-Outstanding Unpresented Cheques

The statement of assets and liabilities and as disclosed in Note 10A to the financial statements reflects cash and cash equivalents balance of Kshs.3,843,063. Review of the bank reconciliation statements as at 30 June, 2022 revealed unpresented cheques amounting to Kshs.10,895,159 of which cheques totalling to Kshs.1,765,855 were over six months old . No reasons were provided for not reversing the cheques in the cash book. In addition, no evidence was provided that the cheques were issued to the respective payees.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.3,843,063 could not be confirmed.

2. Land Without Ownership Documents

As previously reported, an amount of Kshs.1,500,000 was used to purchase parcels of land for three (3) primary schools and two (2) Chiefs' offices. However, the title deeds for the land parcels had not been transferred to the respective five (5) institutions.

In the circumstances, the ownership of the five parcels of land 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 - Kipkelion West 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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.190,298,147 and Kshs.172,209,268

respectively, resulting in an under-funding of Kshs.18,088,879 or 10% of the budget. Similarly, the Fund expended Kshs.168,366,205 against an approved budget of Kshs.190,298,147 resulting in an under-expenditure of Kshs.21,931,942 or 12% of the budget. The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the constituents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Incomplete Multipurpose Hall at Tunnel Secondary School

As previously reported, an amount of Kshs.2,200,000 was transferred to Tunnel Mixed Day Secondary School for the completion of the School Multi-purpose Hall. A local firm was engaged on 21 July, 2020 to undertake the construction at a contract sum of Kshs.2,200,000 within sixteen (16) months and an expected completion date of 31 December, 2021. Although the contractor had been paid the full contract amount, the hall was incomplete and the contractor was not on site during the year under review.

In the circumstances, value for money obtained from the payments made could not be confirmed.

2. Failure to Remit Taxes to Kenya Revenue Authority (KRA)

The statement of assets and liabilities and Note 10A to the financial statements reflects cash and cash equivalents balance of Kshs.3,843,063. Review of the bank reconciliation statement for the month of June, 2022 revealed unpresented cheques amounting to Kshs.1,765,855 which had become stale. included in the stale cheques were cheques totalling to Kshs.94,348 relating to unremitted Income tax. The Management did not provide an explanation for non-remittance of taxes to KRA.

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

3. Delay in Project Implementation

As previously reported, an amount of Kshs.3,000,000 was transferred to three (3) primary schools for construction of administration blocks. However, Management did not provide evidence that the projects were completed. Similarly, an amount of Kshs.35,700,000 was transferred to nine (9) secondary schools. However, Management did not provided evidence of completion of the projects.

4. Failure to Constitute a Constituency Oversight Committee

Section 53(1) and (3) of the National Government Constituencies Development Fund Act, 2015 stipulates establishment of a Constituency Oversight Committee for projects undertaken. However, the Member of the National Assembly of Kipkelion East had not

established the oversight committee. No explanation was provided for the non-compliance with the law.

In the circumstances, the Member of the National Assembly was in breach of the law.

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

Responsibilities of 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 continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 Fund's 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 controls 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's 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 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 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

30 June, 2023

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020 - 2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	171,088,879	92,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**171,088,879**	**92,000,000**
PAYMENTS			
Compensation of employees	4	2,727,958	2,730,473
Use of goods and services	5	9,057,607	9,895,024
Transfers to Other Government Units	6	76,400,000	46,700,000
Other grants and transfers	7	71,191,476	57,790,500
Acquisition of Assets	8	-	-
Other Payments	9	8,989,164	-
TOTAL PAYMENTS		**168,366,205**	**117,115,997**
SURPLUS/DEFICIT		**2,722,674**	**(25,115,997)**

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

The Constituency financial statements were approved on 22/5/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Caroline Cheres	Name: Janet Bett ICPAK M/No: 14449	Name: Erick Murei

VIII. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022	2020 - 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,843,063	1,120,389
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		**3,843,063**	**1,120,389**
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		**3,843,063**	**1,120,389**
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		**3,843,063**	**1,120,389**
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,120,389	26,236,386
Prior year adjustments	14	-	
Surplus/Deficit for the year		2,722,674	(25,115,997)
NET FINANCIAL POSITION		**3,843,063**	**1,120,389**

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

The Constituency financial statements were approved on 22/5/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Caroline Cheres	Name: Janet Bett ICPAK M/No:14449	Name: Erick Murei

IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022 Kshs	2020 - 2021 Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	171,088,879	92,000,000
Other Receipts	3	-	-
		171,088,879	**92,000,000**
Payments for operating activities			
Compensation of Employees	4	2,727,958	2,730,473
Use of goods and services	5	9,057,607	9,895,024
Transfers to Other Government Units	6	76,400,000	46,700,000
Other grants and transfers	7	71,191,476	57,790,500
Other Payments	9	8,989,164	-
		168,366,205	**117,115,997**
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		**2,722,674**	**(25,115,997)**
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		**2,722,674**	**(25,115,997)**
Cash and cash equivalent at BEGINNING of the year	**10**	**1,120,389**	**26,236,386**
Cash and cash equivalent at END of the year		**3,843,063**	**1,120,389**

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

The Constituency financial statements were approved on 22/5/2023 and signed by:

Fund Account Manager	**National Sub-County Accountant**	**Chairman NG-CDF Committee**
Name: Caroline Cheres	**Name: Janet Bett** **ICPAK M/No: 14449**	**Name: Erick Murei**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	1,120,389	52,088,879	190,298,147	172,209,268	18,088,879	90%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	
TOTAL RECEIPTS	**137,088,879**	**1,120,389**	**52,088,879**	**190,298,147**	**172,209,268**	**18,088,879**	**90%**
PAYMENTS							
Compensation of Employees	2,500,000	1,120,389	-	3,620,389	2,727,958	892,431	75%
Use of goods and services	9,837,999		-	9,837,999	9,057,607	780,392	92%
Transfers to Other Government Units	57,650,000		29,700,000	87,350,000	76,400,000	10,950,000	87%
Other grants and transfers	52,100,880		22,388,879	74,489,759	71,191,476	3,298,283	96%
Acquisition of Assets-NGCDF Office	3,000,000	-	-	3,000,000	-	3,000,000	0%
Other Payments- Access Roads	12,000,000	-	-	12,000,000	8,989,164	3,010,836	75%
Funds Pending Approval			-	-	-	-	
TOTAL	**137,088,879**	**1,120,389**	**52,088,879**	**190,298,147**	**168,366,205**	**21,931,942**	**88%**

Explanation

75%-*Employee compensation- provision for gratuity*
87%-*Transfer- Roll over projects funds already implemented*
0%- *awaiting funds from the Board*
75%-*Access Roads- Project already undertaken*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	20,931,942
Less undisbursed funds receivable from the Board as at 30th June 2022	17,088,879
	3,843,063
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	3,843,063

The Constituency financial statements were approved on 22/5/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Caroline Cheres	Name: Janet Bett ICPAK M/No: 14449	Name: Erick Murei

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,500,000	1,120,389	-	3,620,389	2,727,958	892,431
1.2 Committee allowances	3,000,000	-	-	3,000,000	2,800,000	200,000
1.3 Use of goods and services	2,725,333	-	-	2,725,333	2,532,696	192,637
	8,225,333	**1,120,389**	**-**	**9,345,722**	**8,060,654**	**1,285,068**
2.0 Monitoring and evaluation						
2.1 Capacity building	1,100,000	-	-	1,100,000	1,100,000	0
2.2 Committee allowances	1,100,000	-	-	1,100,000	1,100,000	-
2.3 Use of goods and services	1,912,666	-	-	1,912,666	1,524,911	387,755
	4,112,666	**-**	**-**	**4,112,666**	**3,724,911**	**387,755**
3.0 Emergency						
	7,192,207		673,192			
3.1 Primary Schools						
KOTETNI PRY					200,000	
BLUE HILLS PRY					135,000	
TINGATELA PRY					50,000	
MACHEISOK PRY					100,000	
BOROR PRY SCH					200,000	

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
LELECHWET PRI. SCH					100,000	
KAPIRONG PRY					100,000	
LALIAT PRY					100,000	
KIMOLOGIT PRY SCH					150,000	
TINGATELA PRY SCH					200,000	
KOTETNI PRY SCH					200,000	
SAOSET PRY SCH					200,000	
SUGUTEK PRY SCH					200,000	
KIPTERIS PRY SCH					200,000	
BARSIELE PRY					250,000	
KOTETNI PRY					300,000	
					2,685,000	
3.2 Secondary schools						
TINGATELA SEC					100,000	
LELU SEC SCH					400,000	
CHEMOGOCH SEC SCHOOL					600,000	
MURAO SEC					600,000	
KIPKELION GIRLS					1,000,000	
LELU SEC SCH					400,000	
KUNYAK SEC					400,000	
					3,500,000	
3.3 Tertiary institutions						

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
3.4 Security projects						
DCC KIPKELION					50,000	
TIMBILIL CHIEFS OFFICE					200,000	
KIPKELION DO'S OFFICE					500,000	
SERENG CHIEF OFFICE					500,000	
DCC KIPKELION					300,000	
KAPKURES ASS. CHIEF'S OFFICE					100,000	
					1,650,000	
	7,192,207	**-**	**673,192**	**7,865,399**	**7,835,000**	**30,399**
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	20,085,788		13,846,500	33,932,288	35,644,500	(1,712,212)
4.3 Tertiary Institutions	20,481,108		1,000,000	21,481,108	18,579,200	2,901,908
4.4 Universities	-		204,000	204,000	391,000	(187,000)
4.5 Social Security	-		665,187	665,187	-	665,187
	40,566,896	**-**	**15,715,687**	**56,282,583**	**54,614,700**	**1,667,883**
5.0 Sports						
5.1	2,741,777	-	-	2,741,777	2,741,776	1
5.2	-	-	-	-	-	-
	2,741,777	**-**	**-**	**2,741,777**	**2,741,776**	**1**
6.0 Environment						

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Chilchila Primary School	200,000	-		200,000	-	200,000
Magire Primary School	200,000	-	-	200,000	-	200,000
Kipkelion Township Primary School	200,000	-	-	200,000	-	200,000
Blue hills Primary School	200,000	-	-	200,000	-	200,000
Sirigoi Primary School	200,000		-	200,000	-	200,000
Timbilil Primary School	200,000		-	200,000	-	200,000
Kipsegi Primary School	200,000		-	200,000	-	200,000
Koisaet Primary School	200,000		-	200,000	-	200,000
TINDERET PRY SCH			800,000	800,000	800,000	(800,000)
KOISAGAT SEC SCH			400,000	400,000	400,000	(400,000)
KAPLELIT PRI. SCH			400,000	400,000	400,000	(400,000)
	1,600,000	-	1,600,000	3,200,000	1,600,000	-
					-	
7.0 Primary Schools Projects (List all the Projects)						
Barsiele Primary School	600,000			600,000	600,000	-
Barsiele(Kaplamboi) Primary School	250,000			250,000		250,000
Bartera Primary School	700,000			700,000	700,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Bluehill Primary School	400,000			400,000		400,000
Boror Primary School	700,000			700,000	700,000	-
Borowet Primary School	700,000			700,000	700,000	-
Chepngosos Primary School	1,200,000			1,200,000		1,200,000
Cherara Primary School	400,000			400,000	400,000	-
Chesigot Primary School	400,000			400,000		400,000
Chesonoi Primary School	600,000			600,000	600,000	-
Chesoen(Tingoro) Primary School	400,000			400,000	400,000	-
Chilchila Primary School	400,000			400,000	400,000	-
Chorwet Primary School	700,000			700,000	700,000	-
Kabirong Primary School	700,000			700,000	700,000	-
Kabunech(Kipkelion Township) Primary School	700,000			700,000	700,000	-
Kapchorwa Primary School	700,000			700,000	700,000	-
Kapias Primary School	700,000			700,000	700,000	-
Kapkese Primary School	700,000			700,000	700,000	-
Kapkoros Primary School	700,000			700,000	700,000	-
Kapngetuny Primary School	1,400,000			1,400,000	1,400,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kapsale Primary School	700,000			700,000	700,000	-
Kaula(Barsiele) Primary School	700,000			700,000		700,000
Kenyelet Primary School	400,000			400,000	400,000	-
Ketitui Primary School	1,400,000			1,400,000	1,400,000	-
Kimandui Primary School	700,000			700,000		700,000
Kimologit Primary School	400,000			400,000	400,000	-
Kipchorian Primary School	400,000			400,000		400,000
Kipkelion Township Primary School	600,000			600,000		600,000
Kipsegi Primary School	700,000			700,000	700,000	-
Kipsinende Primary School	700,000			700,000	700,000	-
Kiptenden Primary School	1,200,000			1,200,000	1,200,000	-
Kipteris Primary School	700,000			700,000	700,000	-
Kitoi Primary School	700,000			700,000	700,000	-
Koisaet Primary School	700,000			700,000		700,000
Kokwet Primary School	400,000			400,000	400,000	-
Korufarm Primary School	400,000			400,000	400,000	-
Kotetni Primary School(Menet)	700,000			700,000	700,000	-
Kutung Primary School	600,000			600,000	600,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Laliat Primary School	700,000			700,000	700,000	-
Lelechwet Primary School	500,000			500,000	500,000	-
Lelu Central Primary School	700,000			700,000	700,000	-
Lelu Primary School	700,000			700,000		700,000
Lesirwo Primary School	700,000			700,000		700,000
Macheisok Primary School	700,000	-		700,000	700,000	-
Murao Primary School	1,000,000			1,000,000	1,000,000	-
Murgut Primary School	400,000			400,000		400,000
Ngomwo Primary School	700,000			700,000		700,000
Nyagacho Primary School	800,000			800,000	800,000	-
Nyairobi Primary School	700,000			700,000	700,000	-
Pinus Primary School	700,000			700,000	700,000	-
Saoset Primary School	700,000			700,000	700,000	-
Segetet Primary School	700,000			700,000	700,000	-
Segetet Primary School	200,000			200,000	200,000	-
Seguton Primary School	700,000			700,000	700,000	-
Singoiwek Primary School	700,000			700,000	700,000	-
Siwot Primary School	400,000			400,000	400,000	-
Sugutek Primary School	600,000			600,000	600,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Timbilil Primary School	800,000			800,000	800,000	-
Tingatella Primary School	700,000			700,000	700,000	-
Tingoro Primary School	400,000			400,000	400,000	-
Tuiyobei Primary School	400,000			400,000	400,000	-
Tunnel Primary School	800,000			800,000	800,000	-
St. bernard Primary School	600,000			600,000	600,000	-
Bartera primary School			700,000	700,000	700,000	-
Boror Primary school			700,000	700,000	700,000	-
Chepngosos primary school			200,000	200,000	200,000	-
Chesigot primary school			300,000	300,000	300,000	-
Imbaragai Primary School			400,000	400,000	400,000	-
Kaborok B primary School			900,000	900,000	900,000	-
Kaula Nursery (Barsiele Primary School)			700,000	700,000	700,000	-
Koisagat Primary School			200,000	200,000	200,000	-
Leldet Primary School			200,000	200,000	100,000	100,000
KOROSYOT PRY			300,000	300,000	300,000	-
TUNNEL PRY SCH			300,000	300,000	300,000	-
BARSIELE SEC			350,000	350,000	350,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
CHEMAMUL PRY			700,000	700,000	700,000	-
LELDET PRI.			700,000	700,000	700,000	-
LILOCH PRY SCH			700,000	700,000	700,000	-
TUMAEK PRY			900,000	900,000	900,000	-
	41,150,000	-	**8,250,000**	**49,400,000**	**41,450,000**	**7,950,000**
8.0 Secondary Schools Projects (List all the Projects)						
Chebiri(Ingilot) Secondary School	1,500,000			1,500,000	1,500,000	-
Kalyet Secondary school School	700,000			700,000	700,000	-
Kapias Secondary School	1,000,000			1,000,000	1,000,000	-
Kasheen Secondary School	700,000			700,000	700,000	-
Kipkelion Girls High School	1,400,000			1,400,000	1,400,000	-
Kiptenden Secondary School	1,400,000			1,400,000	1,400,000	-
Kiptenden Secondary School	500,000			500,000	500,000	-
Korosiot Secondary School	1,500,000			1,500,000	1,500,000	-
Magire Secondary School	1,400,000			1,400,000	1,400,000	-
Menet Secondary School	1,500,000			1,500,000	1,500,000	-
Sereng Secondary School	700,000			700,000	700,000	-
Siwot Secondary School	700,000			700,000	700,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Taita Towet Secondary School	500,000			500,000	500,000	-
Barsiele Secondary school			3,800,000	3,800,000	3,800,000	-
Chemogoch Secondary school			3,800,000	3,800,000	3,800,000	-
Magire Secondary school			3,800,000	3,800,000	3,800,000	-
Siret Secondary school			3,800,000	3,800,000	3,800,000	-
SERENG SEC			350,000	350,000	350,000	-
MAGIRE SEC			600,000	600,000	600,000	-
KIMOLOGIT SEC			700,000	700,000	700,000	-
CHEPKECHEI SEC			700,000	700,000	700,000	-
KIPTERIS GIRLS			400,000	400,000	400,000	-
SIMOTWET SEC			900,000	900,000	900,000	-
SAMOLEL SEC			700,000	700,000	700,000	-
KIMOLOGIT SEC			900,000	900,000	900,000	-
KAPIAS SEC			1,000,000	1,000,000	1,000,000	-
	13,500,000	-	**21,450,000**	**34,950,000**	**34,950,000**	-
9.0 Tertiary institutions Projects (List all the Projects)						
KMTC Kipkelion	3,000,000	-	-	3,000,000	-	3,000,000
	3,000,000	-	-	**3,000,000**		**3,000,000**
10.0 Security Projects			-			

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
Murao Chiefs office			500,000	500,000	500,000	-
Ngomwochiefs office			700,000	700,000	700,000	-
Saoset Ass chiefs office			600,000	600,000	600,000	-
Singoiwek DOs office			800,000	800,000	800,000	-
Sugutek Chiefs office			400,000	400,000	400,000	-
Timbilil Ass chiefs office			700,000	700,000	700,000	-
Tinderet Ass chiefs office			400,000	400,000	400,000	-
SERENG ACCs office			300,000	300,000	300,000	-
		-	**4,400,000**	**4,400,000**	**4,400,000**	**-**
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-		
11.2 Construction of CDF office-Renovation	3,000,000	-	-	3,000,000		3,000,000
11.3 Purchase of furniture and equipment	-	-	-	-		-
11.4 Purchase of computers	-	-	-	-		-
11.5 Purchase of land	-	-	-	-		-
	3,000,000	**-**	**-**	**3,000,000**		**3,000,000**
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	1		
	Kshs		Kshs	Kshs	Kshs	Kshs
12.3 Access Roads						
Lesirwo Centre- Lesirwo Secondary School Gate Road	1,800,000			1,800,000	1,798,000	2,000
Girimori centre -Kunyak secondary school gate	3,000,000			3,000,000	-	3,000,000
Murao Centre- Murao Gate Road	4,200,000			4,200,000	4,195,000	5,000
Kasheen Centre- Kasheen Secondary school Road	3,000,000			3,000,000	2,996,164	3,836
	12,000,000	-		**12,000,000**	**8,989,164**	**3,010,836**
Funds pending approval**			-			
Total	**137,088,879**	**1,120,389**	**52,088,879**	**190,298,147**	**168,366,205**	**21,931,942**

(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

XI. 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-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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2021 for the period 1st July 2021to 30th June 2022 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 2022.

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.

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	AIE NO. B 124722		9,000,000
Normal Allocation	AIE NO. B 125000		10,000,000
	AIE NO. B 119902		13,000,000
	AIE NO. B 128143		6,900,000
	AIE NO. B 128455		6,000,000
	AIE NO. B 132199		6,000,000
	AIE NO. B138867		13,000,000
	AIE NO. B126161		6,100,000
	AIE NO. B126455		10,000,000
	AIE NO. B140599		12,000,000
	AIE NO. B105689	34,000,000	
	AIE NO. B105472	44,000,000	
	AIE NO. B105817	22,000,000	
	AIE NO. B128560	6,000,000	
	AIE NO. B128872	12,000,000	
	AIE NO. B154069	15,000,000	
	AIE NO. B164408	26,088,879	
		12,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		**171,088,879**	**92,000,000**

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	**-**	**-**

4. Compensation of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,974,866	2,141,167
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Gratuity-contractual employees		-
Employer Contributions Compulsory national social security schemes	753,092	589,306
TOTAL	**2,727,958**	**2,730,473**

5. Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	399,782	9,450
Electricity	0	-
Water & sewerage charges	-	-
Office rent	-	
Communication, supplies and services	0	-
Domestic travel and subsistence	0	-
Printing, advertising and information supplies & services	102,350	327,724
Rentals of produced assets	-	-
Training expenses	916,000	-
Hospitality supplies and services	0	-
Other commitee expenses	2,374,000	4,693,000
Commitee allowance	2,820,000	2,565,000
Insurance costs		
Specialised materials and services		
Office and general supplies and services		-
Fuel , oil & lubricants	1,714,000	1,755,100
Other operating expenses	0	-
Bank service commission and charges		180,000
Other Operating Expenses		-
Security operations		
Routine maintenance - vehicles and other transport equipment	731,475	364,750
Routine maintenance- other assets		-
TOTAL	**9,057,607**	**9,895,024**

6. Transfer to Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	44,950,000	19,000,000
Transfers to Secondary Schools	31,450,000	27,700,000
Transfers to Tertiary Institutions		
TOTAL	**76,400,000**	**46,700,000**

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	41,724,500	30,332,500
Bursary -Tertiary (see attached list)	16,899,200	17,659,000
Bursary- Special Schools	391,000	15,000
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)		
Security Projects (see attached list)		1,700,000
Sports Projects (see attached list)	2,741,776	984,000
Environment Projects (see attached list)	1,600,000	-
Emergency Projects (see attached list)	7,835,000	7,100,000
TOTAL	**71,191,476**	**57,790,500**

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	**-**	**-**

9. Other Payments

Strategic Plan	-	-
ICT Hubs	-	-
Access Roads	8,989,164	-
TOTAL	**8,989,164**	-

10: **Cash Book Bank Balance**

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Kenya Commercial Bank, Londiani Branch . Kipkelion West NG-CDF	*A/C no.1147413584*	3,843,063	1,120,389
Equity Bank		-	-
		-	-
TOTAL		**3,843,063**	**1,120,389**

11: Outstanding Imprests

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

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 Kshs (1/7/2021)	2020 - 2021 Kshs (1/7/2020)
Bank accounts	1,120,389	26,236,386
Cash in hand		
Imprest		
TOTAL	**1,120,389**	**26,236,386**

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	1,736,373	5,162,193
Total	**1,736,373**	**5,162,193**

Annexes

Annexes: 1Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021-2022	Outstanding Balance 2020 - 2021	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employee salaries	892,431	1,120,389	Ongoing
1.2 Committee allowances	committee allowance	200,000	-	Ongoing
1.3 Use of goods and services	committee goods and services	192,637	-	Ongoing
		1,285,068	**1,120,389**	
2.0 Monitoring and evaluation				
2.1 Capacity building		0		
2.2 Committee allowances		-	-	
2.3 Use of goods and services	committee goods and services	387,755	-	Ongoing
		387,755		
3.0 Emergency				
	to cater for unforsee circumstances	**30,399**	**673,192**	Ongoing
4.0 Bursary and Social Security				
	Bursary for the needy	**1,667,883**	**14,715,687**	Ongoing
5.0 Sports				
5.1		1	-	
		1	**-**	
6.0 Environment				
7.0 Primary Schools Projects (List all the Projects)				
Barsiele(Kaplamboi) Primary School	Completion of a classroom	250,000		Ongoing
Bluehill Primary School	renovation of classrooms	400,000		Ongoing
Chepngosos Primary School	Construction of 2 classrooms	1,200,000		Ongoing

Name	Brief Transaction Description	Outstanding Balance 2021-2022	Outstanding Balance 2020 - 2021	Comments
Chesigot Primary School	renovation of classrooms	400,000		Ongoing
Kaula(Barsiele) Primary School	Completion of a classroom	700,000		Ongoing
Kimandui Primary School	Construction of a classroom	700,000		Ongoing
Kipchorian Primary School	renovation of classrooms	400,000		Ongoing
Kipkelion Township Primary School	renovation of classrooms	600,000		Ongoing
Koisaet Primary School	Construction of a classroom	700,000		Ongoing
Lelu Primary School	Construction of a classroom	700,000		Ongoing
Lesirwo Primary School	Construction of a classroom	700,000		Ongoing
Murgut Primary School	renovation of classrooms	400,000		Ongoing
Ngomwo Primary School	Construction of a classroom	700,000		Ongoing
Leldet Primary School	Completion of a classroom	100,000		Ongoing
Bartera primary School	Construction of a classroom	-	700,000	Ongoing
Boror Primary school	Construction of a classroom	-	700,000	Ongoing
Chepngosos primary school	Completion of a classroom	-	200,000	Ongoing
Chesigot primary school	renovation of classrooms	-	300,000	Ongoing
Imbaragai Primary School	renovation of classrooms	-	400,000	Ongoing
Kaborok B primary School	Construction of a classroom	-	900,000	Ongoing
Kaula Nursery (Barsiele Primary School)	Construction of a classroom	-	700,000	Ongoing
Koisagat Primary School	Completion of a classroom	-	200,000	Ongoing
Leldet Primary School	Completion of a classroom	-	200,000	Ongoing
Murao Primary School	renovation of classrooms	-	500,000	Ongoing
Ngomwo Primary School	Construction of a classroom	-	700,000	Ongoing
Saoset Primary School	renovation of classrooms	-	600,000	Ongoing
Singoiwek Primary School	renovation of classrooms	-	800,000	Ongoing
Sugutek Primary School	renovation of classrooms	-	400,000	Ongoing
Timbilil Primary School	Construction of a classroom	-	700,000	Ongoing

Name	Brief Transaction Description	Outstanding Balance 2021-2022	Outstanding Balance 2020 - 2021	Comments
Tinderet Primary School	renovation of classrooms	-	400,000	Ongoing
SERENG PRY	renovation of classrooms	-	300,000	Ongoing
KOROSYOT PRY	renovation of classrooms	-	300,000	Ongoing
TUNNEL PRY SCH	renovation of classrooms	-	300,000	Ongoing
BARSIELE SEC	renovation of classrooms	-	350,000	Ongoing
KAPLELIT PRI. SCH	renovation of classrooms	-	400,000	Ongoing
CHEMAMUL PRY	Construction of a classroom	-	700,000	Ongoing
LELDET PRI.	Construction of a classroom	-	700,000	Ongoing
LILOCH PRY SCH	Construction of a classroom	-	700,000	Ongoing
TINDERET PRY SCH	renovation of classrooms	-	800,000	Ongoing
TUMAEK PRY	renovation of classrooms	-	900,000	Ongoing
		7,950,000	**13,850,000**	
8.0 Secondary Schools Projects (List all the Projects)				
Barsiele Secondary school	Purchase of school bus	-	3,800,000	Ongoing
Chemogoch Secondary school	Purchase of school bus	-	3,800,000	Ongoing
Magire Secondary school	Purchase of school bus	-	3,800,000	Ongoing
Siret Secondary school	Purchase of school bus	-	3,800,000	Ongoing
SERENG SEC	Purchase of land	-	350,000	Ongoing
MAGIRE SEC	Purchase of land	-	600,000	Ongoing
KIMOLOGIT SEC	Construction of a classroom	-	700,000	Ongoing
CHEPKECHEI SEC	Construction of a classroom	-	700,000	Ongoing
KIPTERIS GIRLS	renovation of classrooms	-	400,000	Ongoing
SIMOTWET SEC	Construction of a classroom	-	900,000	Ongoing
SAMOLEL SEC	Construction of a classroom	-	700,000	Ongoing
KIMOLOGIT SEC	Construction of a classroom	-	900,000	Ongoing
KOISAGAT SEC SCH	renovation of classrooms	-	400,000	Ongoing
KAPIAS SEC	Construction of admin block	-	1,000,000	Ongoing

Name	Brief Transaction Description	Outstanding Balance 2021-2022	Outstanding Balance 2020 - 2021	Comments
		-	**21,850,000**	
9.0 Tertiary institutions Projects (List all the Projects)				
KMTC Kipkelion		3,000,000		Ongoing
		3,000,000		
10.0 Security Projects				
11.0 Acquisition of assets				
11.1 Motor Vehicles (including motorbikes)				
11.2 Construction of CDF office-Renovation		3,000,000		Ongoing
11.5 Purchase of land		-		
		3,000,000		
12.0 Others				
12.1 Strategic Plan				
12.2 Innovation Hub				
12.3 Access Roads				
Lesirwo Centre- Lesirwo Secondary School Gate Road	Muraming of access roads	2,000		Ongoing
Girimori centre -Kunyak secondary school gate	Muraming of access roads	3,000,000		Ongoing
Murao Centre- Murao Gate Road	Muraming of access roads	5,000		Ongoing
Kasheen Centre- Kasheen Secondary school Road	Muraming of access roads	3,836		Ongoing
		3,010,836		
Funds pending approval**				
		-		
Total		**21,931,942**	**52,209,268**	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	1,800,000	-	-	1,800,000
Transport equipment	9,650,000	-	-	9,650,000
Office equipment, furniture and fittings	217,600	-	-	217,600
ICT Equipment, Software and Other ICT Assets	163,000			163,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	**11,830,600**	-	-	**11,830,600**

Annex 5 –PMC Bank Balances As At 30th June 2022

S/NO	PMC NAME	ACCOUNT NAME	BANK	DATE A/C OPENED	BAL AS AT 30.6.22	BAL AS AT 30.6.21
1	BARSIELE SEC	1271116308	KCB LONDIANI	19.02.2020	103	NIL
2	MAGIRE SEC	1149752998	KCB LONDIANI	18.02.2014	1,306,053	NIL
3	SIRET SEC	1174795530	KCB LONDIANI	18.09.2015	359	NIL
4	SIMOTWET SEC	1279519010	KCB LONDIANI	17.10.2020	1,384	NIL
5	KIMOLOGIT SEC	1144240115	KCB LONDIANI	06.08.2013	568	NIL
6	CHEPKECHEI SEC	1117864812	KCB LONDIANI	23.4.2010	8	NIL
8	KIPTERIS GIRLS	1107179831	KCB LONDIANI	22.09.2008	404,996	NIL
9	KOISAGAT SEC SCH	1156775086	KCB LONDIANI	17.7.2014	2,523	NIL
10	BOROWET PRY	1239280017	KCB LONDIANI	27.9.2018	7,942	NIL
11	TIMBILIL PRY	1234734613	KCB LONDIANI	26.6.2018	552	NIL
12	LALIAT PRY	1205231889	KCB LONDIANI	26.1.2017	1,853	NIL
13	KABIRONG PRY	1203853432	KCB LONDIANI	22.12.2016	496	NIL
14	KABOROK B PRY	1199597767	KCB LONDIANI	21.9.2016	267	NIL
15	SERENG PRY	1198520132	KCB LONDIANI	31.8.2016	1,238	NIL
16	KOISAGAT PRY	1171189230	KCB LONDIANI	9.6.2015	2,448	NIL
17	LELDET PRI.	1167337530	KCB LONDIANI	6.2.2015	1,158	NIL
18	CHEPNGOSOS PRY	1165398567	KCB LONDIANI	11.12.2014	486	NIL
19	IMBARAGAI PRY	1157651410	KCB LONDIANI	7.8.2014	2,500	NIL
20	TUMAEK PRY	1137700173	KCB LONDIANI	9.11.2012	309	NIL
21	SAOSET PRY	1137376821	KCB LONDIANI	26.10.2012	450	NIL
22	SUGUTEK PRY SCH	1103332317	KCB LONDIANI	23.1.2003	681	NIL
23	KABIRONG PRY	1203853432	KCB LONDIANI	7.7.18		700,606
24	KAMIWA PRY	1203851588	KCB LONDIANI	22.12.16		300,607

S/NO	PMC NAME	ACCOUNT NAME	BANK	DATE A/C OPENED	BAL AS AT 30.6.22	BAL AS AT 30.6.21
25	MAGIRE PRY	1164762311	KCB LONDIANI	27.11.14		951,563
26	BLU HILL PRY	1184322945	KCB LONDIANI	2.8.16		844,591
27	TUNNEL PRY	1102526126	KCB LONDIANI	28.4.03		110,370
28	TINGORO PRY	1160993572	KCB LONDIANI	6.10.14		301,442
29	BARSIELE PRY	1173905855	KCB LONDIANI	28.8.15		1,437
30	MACHEISOK PRY	1199611581	KCB LONDIANI	21.9.16		202,666
31	MUGUT PRY	1261546849	KCB LONDIANI	31.7.19		100,388
32	LILOCH PRY	1164646036	KCB LONDIANI	24.11.14		658
33	LELCHWET PRY	1116464036	KCB LONDIANI	6.4.18		397,749
34	BARSIELE SEC	1271116308	KCB LONDIANI	19.2.20		829
35	SIRET SEC	1174795530	KCB LONDIANI	18.9.05		1,330
36	CHEMOGOCH SEC	1154829138	KCB LONDIANI	9.6.14		401,387
37	KOISAGAT SEC	1156775086	KCB LONDIANI	17.7.14		2,523
38	KASHEEN SEC	1102438103	KCB LONDIANI	2.4.02		57,538
39	CHEPKECHEI SEC	1117864812	KCB LONDIANI	23.4.10		134
40	MAGIRE SEC	1149752998	KCB LONDIANI	18.4.14		3,278
41	KERENGETI PRY	1205792090	KCB LONDIANI	8.2.17		700,607
42	KOROSYOT PRY	1138193321	KCB LONDIANI	28.11.12		82,490
					1,736,373	**5,162,193**

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
4.1	Presentation of Financial Statements	Financial statement amended	Resolved	Resolved
4.2	Failure to file Expenditure Returns for Kimandui Primary School	Project file availed to audit team	Resolved	Resolved
4.3	Un-utilized Funds -Tuiyobei Secondary School	Project is being implemented with contractor on site	Resolved	Resolved
4.4	Misclassification of Bursary to Tertiary Institutions	Financial statement amended	Resolved	Resolved

.....

Name: Caroline Cheres
Fund Account Manager.

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
DATE: 20 JUL 2023 DAY: WED
BY: HON NAOMI WAQUM
Deputy Majority Whi
CLERK-AT THE-TABLE: Finlays Murmuki

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIPKELION EAST CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
26 MAY 2023
RECEIVED

KIPKELION EAST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

Page

I. Key Constituency Information and Management iii
II. NG-CDFC Chairman's Report vii
III. Statement of Performance against Predetermined Objectives for FY2021/22 x
IV. Environmental and Sustainability Reporting xii
V. Statement of Management Responsibilities xvi
VI. Report of the Independent Auditors on the NGCDF- Kipkelion East Constituency xviii
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022 1
VIII. Statement of Assets and Liabilities as At 30th June, 2022 2
IX. Statement of Cash Flows for the Year Ended 30th June 2022 3
X. Summary Statement of Appropriation for the Year Ended 30th June 2022 4
X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022 6
XI. Significant Accounting Policies 30
XII. Notes to the Financial Statements 36

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
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 Kipkelion East 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 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Mwibiri Francis
2.	Sub-County Accountant	Phelimon Mbeche
3.	Chairman NGCDFC	Josphat Keter
4.	Member NGCDFC	Chepkemoi Marina

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kipkelion East 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.

(e) Kipkelion East Constituency NGCDF Headquarters

P.O. Box 188-20203
Londiani
Engineers
LONDIANI, KENYA

(f) KIPKELION EAST Constituency NGCDF Contacts

Telephone: (254) 704480200
E-mail: kipkelioneast@ngcdf.go.ke
Website: www.go.ke

(g) Kipkelion EastConstituency NGCDF Bankers

Kenya Commercial Bank
Londiani Branch
A/C no.1147413487

(h) Independent Auditors

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

(i) 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

(One to two pages)



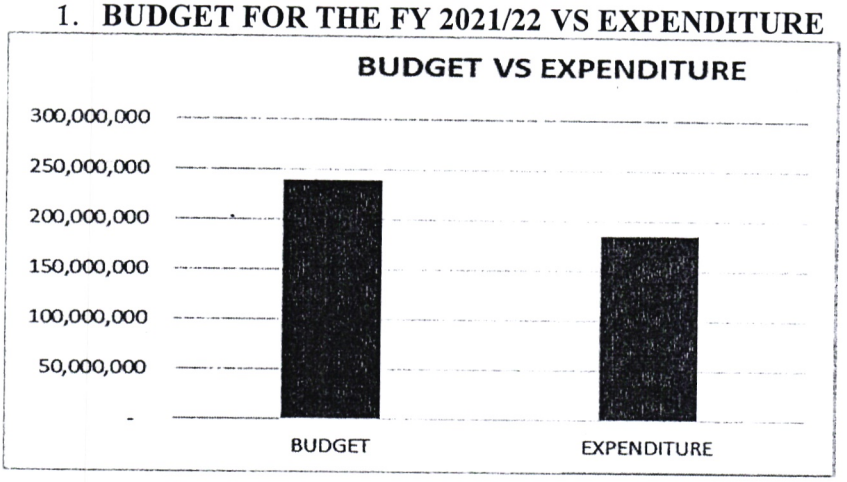
NGCDFC CHAIR-JOSPHAT KETER

FUNDS DISBURSEMENTS:

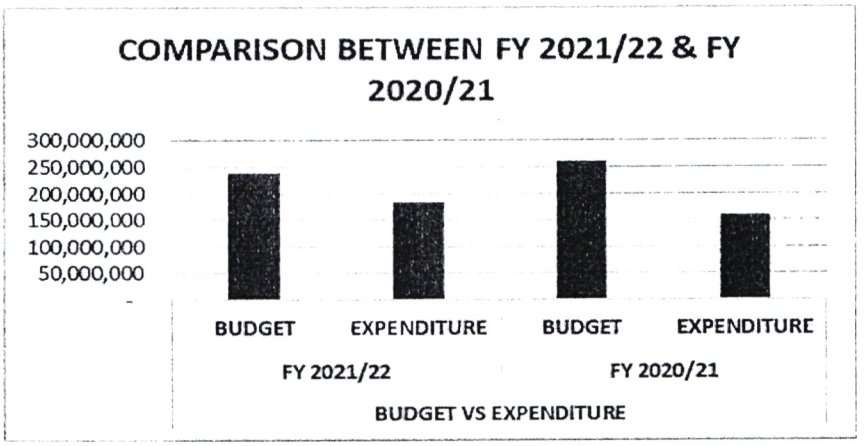
Kipkelion East NG-CDF has in the last financial year disbursed **Ksh 185,318,924** out of a total allocation of **Kshs 137,088,879.31** plus unspent balance from the FY 2020/21 of Kshs **57,349,586** making a total budget of Kshs **239,527,344.** This shows improved absorption of funds by the PMCs mainly post Covid-19 pandemic.

GRAPHICALLY

1. **BUDGET FOR THE FY 2021/22 VS EXPENDITURE**



2. COMPARISON BETWEEN FY 2021/22 & FY 2020/21

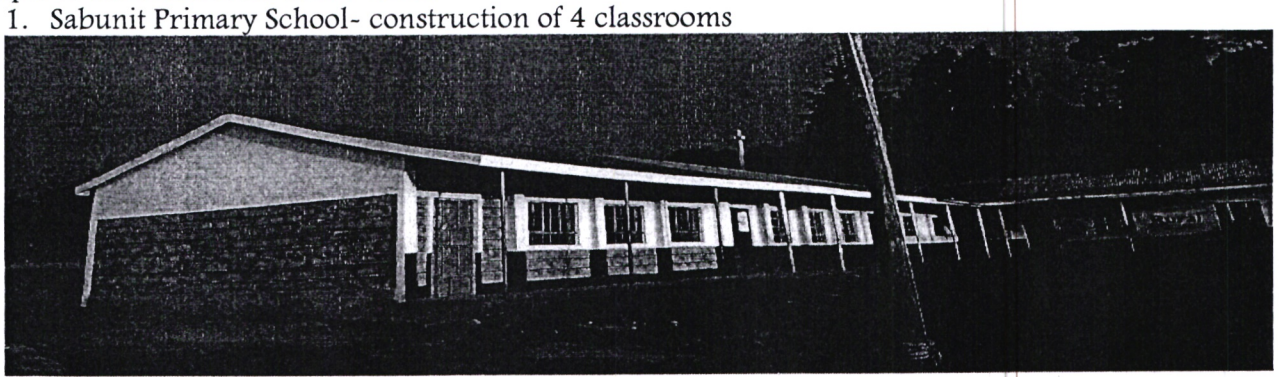


Key Achievements:

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms and administration blocks.

The management also constructed several classes during the financial year to create conducive environment for learning:
Sample of the classrooms constructed:

1. Sabunit Primary School- construction of 4 classrooms



2. Kapseger Secondary school- construction of science laboratory



Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classrooms higher and hence less number are allocated funds in the Financial Year

Challenges:

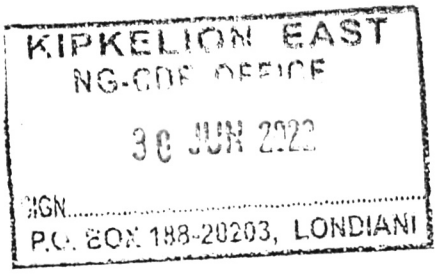
1. Some schools are inaccessible due to poor road networks

Recommendations

The NG-CDF Board to disburse projects on timely basis for the constituencies to implement projects within the stipulated financial year.

.....

Name
CHAIRMAN NGCDF COMMITTEE



III. Statement of Performance against Predetermined Objectives for FY2021/22

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 ***Kipkelion East Constituency*** *2018-2022* plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2021/22 -We have constructed 25 classrooms in primary and 18 classrooms in primary schools, 24 administration blocks, 5 science labs and purchased 5 land parcels for various schools in the constituency - Bursary beneficiaries: 4200 at various institutions
Security	To have conducive working	Increased construction of chief's office	Improved security in the area	In FY 2021/22 there was construction of 3 chiefs offices

Constituency Projects	Objective	Outcome	Indicator	Performance
	environment for security agencies			
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	In the FY 2021/22, we have planted more than 20,000 trees seedlings to various learning institutions in the constituency.
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion East tournament	Improved youth empowerment	In the year 2021/22, management did not carry out sports activities
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

IV. Environmental and Sustainability Reporting

Kipkelion East 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 Kipkelion East NG CDF, the committee funds the following key sectors with the following sustainable priorities.

a. **Education and Training**: Kipkelion East 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

NG-CDF Kipkelion east carried out environmental activities in the FY 2021/22 to a tune of Kshs 3,597,680. This was the cost of purchase, transportation and planting of assorted tree seedlings in all the learning institutions within the constituency. This was done by engaging youths to carry out the activity and hence empowering them

3. Employee welfare

We invest in providing the best working environment for our employees. Kipkelion East 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. Kipkelion East constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. **Market place practices-**

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

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

NGCDF has put in efforts to ensure:

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

5. **Community Engagements-**

Kipkelion East 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.

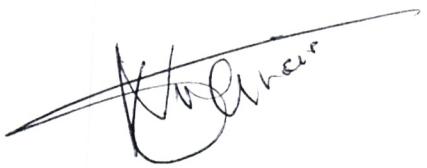
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

Kipkelion East NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....

Name Mwibiri Francis

FAM



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-Kipkelion East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kipkelion East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Kipkelion East* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kipkelion East Constituency further confirms the completeness of the accounting records maintained for the *Kipkelion East,* which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kipkelion East Constituency confirms that the *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 *Kipkelion East* 's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kipkelion East Constituency financial statements were approved and signed by the Accounting Officer on 30/6/ 2022.

.....

Name: Josphat Keter

Chairman – NGCDF Committee

.....

Name:Mwibiri Francis

Finance Account Manager

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN.....
P.O. BOX 188-20203, LONDIANI

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIPKELION EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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 - Kipkelion East Constituency set out on pages 1 to 70, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows

and summary statement of appropriation 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 East Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in Cash and Cash Equivalents

The statement of assets and liabilities and Note 10A to the financial statements reflects cash and cash equivalents balance of Kshs.42,119,541. Review of the bank reconciliation statement for the month of June, 2022 revealed unpresented cheques amounting to Kshs.16,018,899 out of which cheques totalling Kshs.9,808,540 had become stale and had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.42,119,541 could not be confirmed.

2.0 Lack of Land Ownership Documents

As previously reported, an amount of Kshs.1,870,000 was incurred on purchase of six (6) parcels of land for primary schools. However, no ownership documents for the parcels of land were provided for audit review.

In the circumstances, the propriety and ownership of the parcels of land valued at Kshs.1,870,000 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 - Kipkelion East Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing 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 reflects final receipts budget and actual on a comparable basis of Kshs.239,527,344 and Kshs.227,438,465 respectively, resulting in an under-funding of Kshs.12,088,879 or 5% of the budget. Similarly, the Fund expended Kshs.185,318,924 against an approved budget of Kshs.239,527,344 resulting in an under-expenditure of Kshs.54,208,420 or 23% of the budget. Further, no explanatory notes were provided for material variances in the budget contrary to the Public Sector Accounting Standards Board (PSASB) reporting guidelines.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Remit Taxes to Kenya Revenue Authority

Review of documents revealed that the Fund had taxes amounting to Kshs.126,630 that were unremitted taxes to the Kenya Revenue Authority. This is contrary to Regulation 18 (4) the National Government -Constituency Development Fund Regulations, 2016 which provides that an officer of the Board seconded to the Constituency shall ensure that all employees are paid on time, and all statutory deductions are promptly remitted to the relevant authorities.

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

2. Delayed Project Implementation in Schools

As previously reported, an amount of Kshs.3,000,000 was transferred to three (3) primary schools for the construction of administration blocks. However, Management did not provide support evidence that the projects were completed. Similarly, an amount of Kshs.35,700,000 was transferred to nine (9) secondary schools. However, Management did not provide evidence to support the completed projects.

In the circumstances, the value for money on the amount of Kshs.35,700,000 transferred to secondary schools could not be confirmed.

3. Failure to Constitute a Constituency Oversight Committee

The Management had not established a constituency oversight committee during the year under review in contravention of Section 53(1) and (3) of the National

Government Constituencies Development Fund Act, 2015 which provides for the establishment of a Constituency Oversight Committee for projects to be undertaken.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- 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 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 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

03 July, 2023

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**170,088,879**	**161,367,724**
PAYMENTS			
Compensation of employees	4	3,535,488	2,001,969
Use of goods and services	5	11,940,966	6,435,930
Transfers to Other Government Units	6	117,440,000	89,100,000
Other grants and transfers	7	52,402,470	62,710,733
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		**185,318,924**	**160,248,632**
SURPLUS/DEFICIT		**(15,230,045)**	**1,119,092**

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

The Constituency financial statements were approved on 30/6/ 2022 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Mwibiri Francis	Name: Phelimon Mbeche ICPAK M/No: 11951	Name: Josphat Keter

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN
P.O. BOX 198-20203, LONDIANI

DISTRICT ACCOUNTANT
LONDIANI

VIII. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	42,119,541	57,349,586
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		**42,119,541**	**57,349,586**
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		**42,119,541**	**57,349,586**
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		**42,119,541**	**57,349,586**
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	57,349,586	56,230,494
Prior year adjustments	14	-	
Surplus/Defict for the year		(15,230,045)	1,119,092
NET FINANCIAL POSITION		**42,119,541**	**57,349,586**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved on 30/6/ 2022 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Mwibiri Francis	Name: Phelimon Mbeche ICPAK M/No:11961	Name: Josphat Keter

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN.....
P.O. BOX 188-20203, LONDIANI

DISTRICT ACCOUNTANT
LONDIANI

IX. Statement of Cash Flows for the Year Ended 3oth June 2022

		2021-2022	2020-2021
		Ksh	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	-	-
		170,088,879	**161,367,724**
Payments for operating activities			
Compensation of Employees	4	3,535,488	2,001,969
Use of goods and services	5	11,940,966	6,435,930
Transfers to Other Government Units	6	117,440,000	89,100,000
Other grants and transfers	7	52,402,470	62,710,733
Other Payments	9	-	-
		185,318,924	**160,248,632**
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		**(15,230,045)**	**1,119,092**
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		**(15,230,045)**	**1,119,092**
Cash and cash equivalent at BEGINNING of the year	**10**	**57,349,586**	**56,230,494**
Cash and cash equivalent at END of the year		**42,119,541**	**57,349,586**

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

The Constituency financial statements were approved on 30/6 2022 and signed by

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Mwibiri Francis	Name: Phelimon Mbeche ICPAK M/No: 11951	Name: Josphat Keter

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN.....
P.O. BOX 188-20203, LONDIANI

11951
DISTRICT ACCOUNTANT
LONDIANI

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	57,349,586	45,088,879	239,527,344	227,438,465	12,088,879	95%
Proceeds from Sale of Assets				0	-	-	0%
Other Receipts				0	-	-	
TOTAL RECEIPTS	**137,088,879**	**57,349,586**	**45,088,879**	**239,527,344**	**227,438,465**	**12,088,879**	**95.0%**
PAYMENTS							
Compensation of Employees	4,121,032	5,386,403	0	9,507,435	3,535,488	5,971,947	37%
Use of goods and services	6,295,640	6,427,665	0	12,723,305	11,940,966	782,339	94%
Transfers to Other Government Units	85,500,000	31,820,000	37,900,000	155,220,000	117,440,000	37,780,000	76%
Other grants and transfers	41,172,207	9,038,492	7,188,879	57,399,578	52,402,470	4,997,108	91%
Acquisition of Assets	0	4,677,027		4,677,027	-	4,677,027	0%
Other Payments	0			0	-	-	
TOTAL	**137,088,879**	**57,349,586**	**45,088,879**	**239,527,344**	**185,318,924**	**54,208,420**	**77%**

Explanation

- *37% -Employee compensation- provision for gratuity*
- *0%-Acquisition of Asset- Awaiting additional allocation*
- *76%-Transfer- Roll over projects funds already implemented*
- *Grants- roll over funds already disbursed*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	54,208,420
Less undisbursed funds receivable from the Board as at 30th June 2022	12,088,879
	42,119,541
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	42,119,541

The Constituency financial statements were approved on 30/6/ 2022 and signed by:

Fund Account Manager

Name: Mwibiri Francis

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN.....
P.O. BOX 188-20203, LONDIANI

National Sub-County Accountant

Name: Phelimon Mbeche
ICPAK M/No: 11951

11951

DISTRICT ACCOUNTANT
LONDIANI

Chairman NG-CDF Committee

Name: Josphat Keter

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,121,032	5,386,403	-	9,507,435	3,535,488	5,971,947
1.2 Committee allowances	2,747,354	1,800,000	-	4,547,354	4,547,354	0
1.3 Use of goods and services	1,173,677	1,200,000	-	2,373,677	2,373,677	-
	8,042,064	**8,386,403**	-	**16,428,466**	**10,456,519**	**5,971,947**
2.0 Monitoring and evaluation						
2.1 Capacity building	722,189	512,365	-	1,234,554	1,234,554	-
2.2 Committee allowances	1,100,000	114,371	-	1,214,371	1,100,000	114,371
2.3 Use of goods and services	552,419	2,800,929	-	3,353,348	2,685,381	667,967
	2,374,608	**3,427,665**	-	**5,802,273**	**5,019,935**	**782,338**
3.0 Emergency						
3.1 Primary Schools						
KIPYOPYOP PRI					250,000	
KIPSIGORI PRI					200,000	

Programme / Sub programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (CAB) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Ksh.		Ksh.	Ksh.	Ksh.	Ksh.
KAMARUS ANNEX PRY SCH					140,000	
TIRICHTA PRI SCH					120,000	
KIPYOPYOP PRY					150,000	
UTAFITI PRY SCH					100,000	
SIMBOIYON PRY					70,000	
LONDIANI FARMERS PRY					200,000	
LOLONGBEI PRIMARY SCH					500,000	
BURGEI PRY SCH					500,000	
KWENET PRY SCH					300,000	
EWAT PRY SCH					200,000	
CHESINENDE PRY SCH					200,000	
SORGET PRY SCH					200,000	
GWITU PRY SCH					200,000	
TUGUNON PRY SCH					250,000	
CHEPSIR PRY SCH					250,000	
KICHAWIR PRY SCH					250,000	
CHEBEWOR PRY SCH					500,000	
KILETIEN PRY SCH					250,000	
					4,830,000	
3.2 Secondary schools						
KAPSEGER SEC					200,000	
SARAMEK SEC					104,000	

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BF) and AIA	Previous Years' Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
SARAMEK SEC					194,000	
LEBERER SEC					250,000	
KAPSEGER SEC					150,000	
MOI SORGET SEC					150,000	
LEBERER SEC					350,000	
BAROTION SEC SCH					100,000	
BURGEI PRY SCH					200,000	
SITIAN SEC SCH					250,000	
LEBERER SEC SCH					200,000	
					2,148,000	
3.3 Tertiary institutions						
3.4 Security projects						
KIPYEMIT CHIEFS OPFFICE					200,000	
KEDOWA CHIEFS OFFICE					200,000	
KIPSIRICHIET CHIEFS OFFICE					200,000	
KIPKEREMWO CHIEFS OFFICE					200,000	
					800,000	
	7,192,207	**600,000**		**7,792,207**	**7,778,000**	**14,207**
4.0 Bursary and Social Security						
4.1 Primary Schools		-				

Programme / Sub programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bal and A/A	Previous Years Unspending Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
4.2 Secondary Schools	14,500,000	2,115,293		16,615,293	18,375,890	(1,760,597)
4.3 Tertiary Institutions	10,000,000	3,334,346	7,188,879	20,523,225	21,314,900	(791,675)
4.4 Special Schools	2,000,000	-		2,000,000	136,000	1,864,000
4.5 Social Security	2,000,000	-		2,000,000	-	2,000,000
	28,500,000	**5,449,639**	**7,188,879**	**41,138,518**	**39,826,790**	**1,311,728**
5.0 Sports						
5.1	2,000,000	-		2,000,000		2,000,000
5.2	-	-		-	-	-
5.3	**2,000,000**	-	-	**2,000,000**	-	**2,000,000**
6.0 Environment						
Sorget/Tendeno Environment Project		838,853		838,853	717,680	121,173
Nderiot Primary School	180,000			180,000	180,000	-
Sailo Primary school	180,000			180,000	180,000	-
Momoniat Primary school	180,000			180,000	180,000	-
Kiletien Primary school	180,000			180,000	180,000	-
Kemelyet Primary school	180,000			180,000	180,000	-
Kisabo secondary school	180,000			180,000	180,000	-
Ewat Primary School	180,000			180,000	180,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kedowa Special Primary School	180,000			180,000	180,000	-
Dr. Koech Primary School	180,000			180,000	180,000	-
Mashariki Primary School	180,000			180,000	180,000	-
Masaita Primary School	180,000			180,000	180,000	-
Kapkondor Secondary School	180,000			180,000	180,000	-
Tendeno Seondary School	180,000			180,000	180,000	-
Masaita Secondary School	180,000			180,000	180,000	-
Malaget primary school	180,000			180,000	180,000	-
Sorget Primary School	180,000			180,000	180,000	-
	2,880,000	**838,853**	**-**	**3,718,853**	**3,597,680**	**121,173**
7.0 Primary Schools Projects (List all the Projects)						
Benditai Primary School	1,000,000			1,000,000	1,000,000	-
Borbori Primary School	500,000			500,000	500,000	-
Burgei Primary School	500,000			500,000	500,000	-
Cheboror Primary School	500,000			500,000		500,000
Chebwareng Primary School	500,000			500,000	500,000	-
Chepcholiet Primary School	1,000,000			1,000,000	1,000,000	-
Chepseon Complex Primary School	500,000			500,000	500,000	-

Programme /Sub programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bf) and AIA	Previous Years' Outstanding Disbursements	2021/2022		
	Ksh.		Ksh.	Ksh.	Ksh.	Ksh.
Chepsir Primary School	500,000			500,000	500,000	-
Ewat Primary School	1,000,000			1,000,000	1,000,000	-
Furaha Primary School	500,000			500,000	500,000	-
Gwitu Primary School	500,000			500,000	500,000	-
Irerma Primary School	500,000			500,000	500,000	-
Kamarus Annex Primary School	800,000			800,000		800,000
Kamarus Primary School	400,000			400,000	400,000	-
Kamaua Primary School	500,000			500,000	500,000	-
Kamwogo Primary School	500,000			500,000	500,000	-
Kapcheplanga Primary School	300,000			300,000	300,000	-
Kapchomisian Primary school	500,000			500,000		500,000
Kapkondor Primary School	400,000			400,000		400,000
Kapkwen Primary School	500,000			500,000	500,000	-
Kaplamboi Primary School	500,000			500,000	500,000	-
Kapseger Primary School	300,000			300,000	300,000	-
Kapsimotwo Primary School	400,000			400,000	400,000	-
Kaptaragon Primary School	500,000			500,000	500,000	-
Kaptembwo Primary School	500,000			500,000	500,000	-
Katet Primary School	500,000			500,000	500,000	-
Kemelyet Primary School	800,000			800,000		800,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BF) and AIA	Previous Years' Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kichawir Primary School	500,000			500,000	500,000	-
Kiletien Primary School	500,000			500,000	500,000	-
Kimasian Primary School	500,000			500,000		500,000
Kimoson Primary school	500,000			500,000		500,000
Kimugul Primary School	1,000,000			1,000,000	1,000,000	-
Kiprengwe Primary School	500,000			500,000	500,000	-
Kipsigori Primary School	1,000,000			1,000,000	1,000,000	-
Kiptenden Primary School	500,000			500,000	500,000	-
Kipyemit Primary School	300,000			300,000	300,000	-
Kipyopyop Primary School	500,000			500,000	500,000	-
Koibarak Primary School	500,000			500,000		500,000
Kosyin Primary School	500,000			500,000	500,000	-
Kwenet Primary School	500,000			500,000	500,000	-
Lamayat Primary School	500,000			500,000	500,000	-
Leberer Primary School	1,000,000			1,000,000		1,000,000
Lemeiwet Primary School	600,000			600,000		600,000
Londiani Boys Primary School	300,000			300,000		300,000
londiani Farmers Primary School	500,000			500,000	500,000	-
Londiani Township Primary School	500,000			500,000	500,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget Utilization difference
		Opening Balance (C/F and A/A	Previous Years Outstanding Disbursements	2021/2022		
	Ksh		Ksh	Ksh	Ksh	Ksh
Malaget Primary School	1,000,000			1,000,000	1,000,000	-
Masaita Primary School	500,000			500,000	500,000	-
Mugumuini Primary School	1,000,000			1,000,000	1,000,000	-
Murasoi Primary School	500,000			500,000	500,000	-
Ndarugu Primary School	1,000,000			1,000,000	1,000,000	-
Nderiot Primary School	500,000			500,000		500,000
Ngatumek Primary School	500,000			500,000		500,000
Ringa Primary School	1,000,000			1,000,000	1,000,000	-
Sabunit Primary School	500,000			500,000		500,000
Sailo Primary School	500,000			500,000	500,000	-
Saramek Primary School	500,000			500,000	500,000	-
Sigowet Primary School	500,000			500,000	500,000	-
Siwot Primary School	500,000			500,000	500,000	-
Sogobet Primary School	800,000			800,000		800,000
Sorget Primary School	500,000			500,000	500,000	-
Tegunot Primary School	500,000			500,000	500,000	-
Tembwo Primary School	800,000			800,000	800,000	-
Tendeno Primary School	500,000			500,000	500,000	-
Testai Primary School	300,000			300,000	300,000	-
Tilolwet Primary School	500,000			500,000	500,000	-
Tugunon Primary School	500,000			500,000	500,000	-

Programme/Sub- programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bf) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Tulwap Primary School	500,000			500,000	500,000	-
Tumaini Primary School	500,000			500,000	500,000	-
Benditai Primary School			2,500,000	2,500,000	2,500,000	-
Chebewor Primary School			800,000	800,000		800,000
Cheboror Primary School			800,000	800,000	800,000	-
Chepcholiet Primary School			400,000	400,000		400,000
Chepseon Primary School			1,500,000	1,500,000	1,500,000	-
Chepseon Primary School			1,400,000	1,400,000	1,400,000	-
Chesinende Primary School			2,500,000	2,500,000		2,500,000
Irerma Primary School			500,000	500,000	500,000	-
Kamarus Annex Primary School			500,000	500,000	500,000	-
Kamarus Primary School			500,000	500,000		500,000
Kamaua Primary School			700,000	700,000	700,000	-
Kapkondor Primary School			700,000	700,000		700,000
Kaplamboi Primary School			500,000	500,000	500,000	-
Kaptembwo Primary School			1,000,000	1,000,000	1,000,000	-
Kaptembwo Primary School			200,000	200,000	-	200,000
Kedowa River Farm Primary School			1,000,000	1,000,000	1,000,000	-

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on Comparable basis	Budget Utilization difference
		Opening Balances (CBE) and AIA	Previous Years Outstanding Disbursement	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kimasian Primary School		500,000		500,000	500,000	-
Kimugul Primary School			2,500,000	2,500,000		2,500,000
Kiprengwe Primary School		150,000		150,000		150,000
Kiptenden Primary School		500,000		500,000	500,000	-
Murasoi Primary School		600,000		600,000		600,000
Nderiot Primary School		500,000		500,000	500,000	-
Sabunit Primary School		500,000		500,000	500,000	-
Siwot Primary School		500,000		500,000	500,000	-
Siwot Primary School		400,000		400,000	400,000	-
Benditai Primary School		150,000		150,000		150,000
Chepseon Primary School		75,000		75,000		75,000
Chereres Primary School		450,000		450,000	300,000	150,000
Chumba Primary School		75,000		75,000		75,000
Gwitu Primary School		75,000		75,000		75,000
Jagoror Primary School			1,000,000	1,000,000	1,000,000	-
Kabbisoi Primary School		75,000		75,000		75,000
Kamarus Annex Primary School		75,000		75,000		75,000
Kamarus Primary School		150,000		150,000		150,000
Kamwingi Primary School		75,000		75,000		75,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balances (C/BF) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kapchomisian Primary school		575,000		575,000	500,000	75,000
Kapkondor Priamry School		150,000		150,000		150,000
Kaplamboi Primary School		500,000		500,000	500,000	-
Kapmachungwa Primary School		300,000		300,000		300,000
Kapsimotwo Primary School		75,000		75,000		75,000
Kedowa River Farm Primary School		150,000		150,000		150,000
Kichawir Primary School		75,000		75,000		75,000
Kimasian Primary School		75,000		75,000		75,000
Kimaut Primary School		700,000		700,000	700,000	-
Kimoson Primary school		500,000		500,000	500,000	-
Kimugul Primary School		150,000		150,000		150,000
Kipkoiyo Primary School		600,000		600,000		600,000
Kiptenden Primary School		150,000		150,000		150,000
Kondamet Primary School		150,000		150,000		150,000
Masomborik Primary School		75,000		75,000		75,000

Programme/Sub programme	Original Budget	Adjustments		Final Budget	Actual on Comparable basis	Budget utilization difference
		Opening Balance (C/F B/F and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Koibarak Primary School		500,000		500,000	500,000	-
Londiani Boys Primary School		150,000		150,000		150,000
Londiani Central Primary School		75,000		75,000		75,000
Momoniat Primary School		150,000		150,000		150,000
Mugumuini Primary School		150,000		150,000		150,000
Murasoi Primary School		300,000		300,000		300,000
Ndarugu Primary School		1,000,000		1,000,000	1,000,000	-
Ngatumek Primary School		575,000		575,000	500,000	75,000
Sabunit Primary School		75,000		75,000		75,000
Sitian Primary School		150,000		150,000		150,000
Sogobet Primary School		300,000		300,000		300,000
Tembwo Primary school		75,000		75,000		75,000
Tendeno Primary School		300,000		300,000		300,000
Testai Primary School		750,000		750,000	600,000	150,000
Tilolwet Primary School		150,000		150,000	150,000	-
Tugunon Primary School		575,000		575,000		575,000
Cheboror Primary School		60,000		60,000		60,000
Chepseon Primary School		60,000		60,000		60,000

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	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Chepseon Complex Primary Sch		60,000		60,000		60,000
Chumba Primary School		60,000		60,000		60,000
Gwitu Primary School		60,000		60,000		60,000
Irerma Primary School		60,000		60,000		60,000
Kabbisoi Primary School		60,000		60,000		60,000
Kamarus Annex Primary School		60,000		60,000		60,000
Kamarus Primary School		120,000		120,000	120,000	-
Kamaua Primary School		60,000		60,000		60,000
Kapcheplanga Primary School		60,000		60,000		60,000
Kapkwen Primary school		60,000		60,000		60,000
Kapmachungwa Primary School		60,000		60,000		60,000
Kapsimotwo Primary School		60,000		60,000		60,000
Kaptaragon Primary School		60,000		60,000		60,000
Katet Primary School		120,000		120,000	120,000	-

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BD and AIA	Previous Years Outstanding Disbursements	2021 - 2022		
	Ksh.		Ksh.	Ksh.	Ksh.	Ksh.
Kedowa River Farm Primary School		120,000		120,000	120,000	-
Kedowa School for the Deaf Primary School		120,000		120,000	120,000	-
Kimoson Primary school		60,000		60,000		60,000
Kimugul Primary School		60,000		60,000		60,000
Kiptenden Primary School		120,000		120,000	120,000	-
Koibarak Primary School		60,000		60,000		60,000
Malaget Primary School		60,000		60,000		60,000
Murasoi Primary School		60,000		60,000		60,000
Ngatumek Primary School		60,000		60,000		60,000
Sitian Primary School		60,000		60,000		60,000
Tembwo Primary school		60,000		60,000		60,000
Tendeno Primary School		60,000		60,000		60,000
Tumaini Primary School		60,000		60,000		60,000
United Soy Primary School		60,000		60,000		60,000
Benditai Primary School		60,000		60,000		60,000
Cheboror Primary School		60,000		60,000		60,000
Chepcholiet Primary School		60,000		60,000		60,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	1	Opening Balance (C/BF) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Chepseon Complex Primary Sch		60,000		60,000		60,000
Chepseon Primary School		60,000		60,000		60,000
Chepsir Primary School		60,000		60,000		60,000
Chesinende Primary School		60,000		60,000		60,000
Chumba Primary School		60,000		60,000		60,000
Dr.Koech Primary School		60,000		60,000		60,000
Gwitu Primary School		60,000		60,000		60,000
Irerma Primary School		60,000		60,000		60,000
Kabarak United Primary School		60,000		60,000		60,000
Kabbisoi Primary School		60,000		60,000		60,000
Kamarus Annex Primary School		60,000		60,000		60,000
Kamarus Primary School		60,000		60,000		60,000
Kamaua Primary School		60,000		60,000		60,000
Kapkwen Primary school		60,000		60,000		60,000
Kapseger Primary School		60,000		60,000		60,000
Kapsimotwo Primary School		400,000		400,000	400,000	-

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bs and A/As)	Previous Years' Outstanding Disbursements	2021/2022		
	Ksh.		Ksh.	Ksh.	Ksh.	Ksh.
Kaptembwo Primary School		60,000		60,000		60,000
Katet Primary School		60,000		60,000		60,000
Kedowa River Farm Primary School		60,000		60,000		60,000
Kedowa School for the Deaf Primary School		60,000		60,000		60,000
Kichawir Primary School		60,000		60,000		60,000
Kimoson Primary school		60,000		60,000		60,000
Kiptenden Primary School		60,000		60,000		60,000
Kiprengwe Primary School		60,000		60,000		60,000
Kipyemit Primary School		60,000		60,000		60,000
Koibarak Primary School		60,000		60,000		60,000
Kondamet Primary Schol		60,000		60,000		60,000
Kosyin Primary School		60,000		60,000		60,000
Lolongbei Primary School		60,000		60,000		60,000
Londiani Farmers Primary School		60,000		60,000		60,000
Malaget Primary School		60,000		60,000		60,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization differences
		Opening Balance (C/fBS) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Masomborik Primary School		60,000		60,000		60,000
Momoniat Primary School		60,000		60,000		60,000
Mugumoini Primary School		60,000		60,000		60,000
Murasoi Primary School		60,000		60,000		60,000
Ngatumek Primary School		60,000		60,000		60,000
Sabunit Primary School		60,000		60,000		60,000
Saramek Primary School		60,000		60,000		60,000
Sigowet Primary School		60,000		60,000		60,000
Simboiyon Primary School		60,000		60,000		60,000
Sitian Primary School		60,000		60,000		60,000
Tegunot Primary School		60,000		60,000		60,000
Tembwo Primary school		60,000		60,000		60,000
Tendeno Primary School		60,000		60,000		60,000
Tirichta Primary School		60,000		60,000		60,000
Tugunon Primary School		60,000		60,000		60,000
Kipregnwe Pry School		500,000		500,000		500,000
TILOLWET PRY			1,000,000	1,000,000	1,000,000	-
CHEBOROR PRY			500,000	500,000	500,000	-
TILITO PRY			500,000	500,000	500,000	-

Programme/ Sub-programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization difference
		Opening Balance (C/BF and AIA)	Previous Years Outstanding Disbursements	2021/2022		
	Ksh.		Ksh.	Ksh.	Ksh.	Ksh.
MURASOI PRY			500,000	500,000	500,000	-
CHEPSEON COMPLEX PRY			500,000	500,000	500,000	-
KABBISOI PRI			500,000	500,000	500,000	-
KAMAUA PRY			700,000	700,000	700,000	-
KEDOWA PRY SCH			700,000	700,000	700,000	-
KAMARUS ANEX PRY			500,000	500,000	500,000	-
MASHARIKI PRY			500,000	500,000	500,000	-
TULWAP KIPLEKWA PRY SCH			500,000	500,000	500,000	-
TENDENO PRY SCH			500,000	500,000	500,000	-
TEMBWET PRY SCH			500,000	500,000	500,000	-
TILOLWET SEC SCH			500,000	500,000	500,000	-
TILOLWET PRY SCH		90,000	-	90,000	90,000	-
		20,320,000	**26,900,000**	**86,720,000**	**59,340,000**	**27,380,000**
7.4	**39,500,000**					
8.0 Secondary Schools Projects (List all the Projects)						
Baraka Secondary School	2,000,000			2,000,000	2,000,000	-
Barotion Secondary School	1,000,000			1,000,000		1,000,000
Chebewor Secondary School	2,000,000			2,000,000		2,000,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Chepcholiet Secondary School	1,500,000			1,500,000	1,500,000	-
Chepseon Complex Secondary School	1,000,000			1,000,000		1,000,000
Chepseon Day Secondary School	500,000			500,000	500,000	-
Chepsir Secondary School	2,000,000			2,000,000	2,000,000	-
Cheres Secondary School	1,000,000			1,000,000	1,000,000	-
Chesinende Girls Secondary School	1,000,000			1,000,000		1,000,000
Dr Koech Secondary School	500,000			500,000		500,000
Finch Secondary School	2,000,000			2,000,000	2,000,000	-
Kamarus Sec School	500,000			500,000		500,000
Kapcheplanga Secondary School	1,000,000			1,000,000	1,000,000	-
Kapkodor Secondary School	1,200,000			1,200,000	1,200,000	-
Kapseger Secondary School	500,000			500,000	500,000	-
Kapsenda Secondary School	1,500,000			1,500,000	1,500,000	-
Kaptich Secondary School	500,000			500,000	500,000	-
Kedowa Girls Secondary School	1,200,000			1,200,000	1,200,000	-

Programme, Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BL) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kiletien Secondary School	500,000			500,000	500,000	-
Kimasian High School	4,000,000			4,000,000	4,000,000	-
Kiprengwe Secondary School	500,000			500,000	500,000	-
Kipsigori Secondary School	1,000,000			1,000,000	1,000,000	-
Kipsirichet Secondary School	1,600,000			1,600,000	1,600,000	-
Kipsirichet Secondary School	1,200,000			1,200,000		1,200,000
Kipyemit Secondary School	500,000			500,000	500,000	-
Kisabo Sec School	500,000			500,000	500,000	-
Leberer Secondary School	500,000			500,000	500,000	-
Londiani Sec School	1,000,000			1,000,000	1,000,000	-
Londiani Girls Sec School	1,000,000			1,000,000	1,000,000	-
Londiani Township Sec School	1,500,000			1,500,000	1,500,000	-
Londiani Township Sec School	1,200,000			1,200,000		1,200,000
Masaita Secondary School	500,000			500,000	500,000	-
Momoniat Secondary School	500,000			500,000	500,000	-
Moi Sorget Secondary School	600,000			600,000	600,000	-
Sacred Hill Girls Secondary	1,000,000			1,000,000	1,000,000	-
Saramek Secondary School	800,000			800,000		800,000
Simboiyon Secondary School	500,000			500,000	500,000	-
Sitian Secondary School	1,000,000			1,000,000	1,000,000	-
Tendeno Secondary School	500,000			500,000	500,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BF) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Testai Day Secondary School	500,000			500,000	500,000	-
Tilolwet Secondary School	500,000			500,000	500,000	-
Tugunon Seconday School	1,200,000			1,200,000	-	1,200,000
United Soy Secondary School	500,000			500,000	500,000	-
Chesinende Girls Secondary School			7,000,000	7,000,000	7,000,000	-
Dr Koech Secondary School			500,000	500,000	500,000	-
Kamarus Sec School			500,000	500,000	500,000	-
Kapseger Secondary School			1,000,000	1,000,000	1,000,000	-
Kaptich Secondary School			500,000	500,000	500,000	-
Leberer Secondary School			500,000	500,000	500,000	-
Londiani Township Sec School			1,000,000	1,000,000	1,000,000	-
Londiani Township Sec School		500,000		500,000	500,000	-
Testai Secondary School		1,500,000		1,500,000	1,500,000	-
Simboiyon Secondary School		2,500,000		2,500,000	2,500,000	-
Sacred Hill Girls Secondary		2,000,000		2,000,000	2,000,000	-
KATET SEC SCH		500,000		500,000	500,000	-

Programme/Sub-programme	Original Budget	Adjustment	Previous Years Outstanding Disbursements	Final Budget	Actual on Comparable Basis	Budget utilization difference
	Kshs	Opening Balance (C/B) and AIA	Kshs	2021/2022 Kshs	Kshs	Kshs
SITIAN SEC SCH		500,000		500,000	500,000	-
MURASOI SEC SCH		500,000		500,000	500,000	-
LEBERER SEC SCH		500,000		500,000	500,000	-
KEDOWA DAY MIXED SEC SCH		500,000		500,000	500,000	-
SETEK SEC SCH		500,000		500,000	500,000	-
	44,000,000	**9,500,000**	**11,000,000**	**64,500,000**	**54,100,000**	**10,400,000**
9.0 Tertiary institutions Projects (List all the Projects)						
Kimasian Technical Training Institute	2,000,000	2,000,000		4,000,000	4,000,000	-
9.2	-	-		-		
9.3	-	-		-		
9.4	**2,000,000**	**2,000,000**		**4,000,000**	**4,000,000**	**-**
10.0 Security Projects						
Chepseon Assitant County Commissioner Office	600,000	-		600,000		600,000
Masaita Assistant Chiefs office		400,000		400,000	400,000	-
Masaita Chiefs office		400,000		400,000	400,000	-
Sorget Chiefs office		400,000		400,000	400,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/BF) and AIA	Previous Years Outstanding Disbursements	2021/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs
Kipyemit Assistant Chiefs office		400,000		400,000		400,000
Kedowa Police station		400,000		400,000		400,000
Cheboswa Chief's office		150,000		150,000		150,000
10.3	**600,000**	**2,150,000**	-	**2,750,000**	**1,200,000**	**1,550,000**
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office		4,677,027		4,677,027	-	4,677,027
11.3 Purchase of furniture and equipment		-		-		-
11.4 Purchase of computers		-		-		-
11.5 Purchase of land		-		-		-
		4,677,027		**4,677,027**	-	**4,677,027**
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
12.2						
Funds pending approval**						
Total	**137,088,879**	**57,349,586**	**45,088,879**	**239,527,344**	**185,318,924**	**54,208,420**

(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

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

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 28 June 2021 for the period 1st July 2021to 30th June 2022 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 2022.

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.

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022 Kshs	2020-2021 Kshs
	AIE NO. B124563		9,000,000
Normal Allocation	AIE NO. B126454		10,000,000
	AIE NO.B124823		69,367,724
	AIE NO.B119901		13,000,000*
	AIE NO. B128142		6,900,000
	AIE NO. B128454		6,000,000
	AIE NO. B132198		6,000,000
	AIE NO. B138866		13,000,000
	AIE NO. B126160		6,100,000
	AIE NO. B124999		10,000,000
	AIE NO. B124956		12,000,000
	AIE NO. B140949	33,000,000	
	AIE NO. B105712	16,000,000	
	AIE NO. B105689	34,000,000	
	AIE NO. B128559	17,000,000	
	AIE NO. B128871	14,000,000	
	AIE NO. B154068	16,000,000	
	AIE NO. B155911	15,488,879	
	AIE NO. A888528	4,600,000	
	AIE NO. B164407	20,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		**170,088,879**	**161,367,724**

2. Proceeds From Sale of Assets

	2021-2022 Kshs	2020-2021 Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,181,056	1,576,784
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	354,432	425,185
TOTAL	**3,535,488**	**2,001,969**

5. Use Of Goods and Services

Description	2021 - 2022 Kshs	2020 - 2021 Kshs
Utilities, supplies and services	9,450	9,450
Electricity	20,000	25,000
Water & sewerage charges	10,000	10,000
Office rent		
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	346,128	313,350
Rentals of produced assets		
Training expenses	962,000	-
Hospitality supplies and services	-	-
Other commitee expenses	5,116,100	2,338,551
Commitee allowance	3,714,650	2,393,800
Insurance costs		
Specialised materials and services		
Office and general supplies and services	-	-
Fuel , oil & lubricants	702,000	298,000
Other operating expenses	563,000	400,000
Bank service commission and charges	-	19,978
Other Operating Expenses	-	-
Security operations		
Routine maintenance - vehicles and other transport equipment	497,638	627,801
Routine maintenance- other assets		-
TOTAL	**11,940,966**	**6,435,930**

6. Transfer to Other Government Units

Description	2021-2022 Kshs	2020-2021 Kshs
Transfers to PrimarySchools	59,340,000	31,300,000
Transfers to Secondary Schools	54,100,000	57,800,000
Transfers to Tertiary Institutions	4,000,000	
TOTAL	**117,440,000**	**89,100,000**

7. Other Grants and Other transfers

Description	2021-2022 Kshs	2020-2021 Kshs
Bursary - Secondary (see attached list)	18,375,890	27,214,730
Bursary -Tertiary (see attached list)	21,314,900	21,908,258
Bursary- Special Schools	136,000	810,045
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	1,200,000	500,000
Sports Projects (see attached list)	-	58,000
Environment Projects (see attached list)	3,597,680	2,579,700
Emergency Projects (see attached list)	7,778,000	9,640,000
TOTAL	**52,402,470**	**62,710,733**

8. Acquisition of Assets

	2021-2022 Kshs	2020-2021 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	**-**	**-**

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022 Kshs	2020-2021 Kshs
Strategic plan	-	-
ICT Hub	-	-
	--	--

10: **Cash Book Bank Balance**

Name of Bank, Account No. & currency	Account Number	2021-2022 Kshs (30/6/2022)	2020-2021 Kshs (30/6/2021)
Kenya Commercial Bank, Londiani Branch . Kipkelion East NG-CDF	*A/C no.1147413487*	42,119,541	57,349,586
Equity Bank		-	-
		-	-
TOTAL		**42,119,541**	**57,349,586**

11: Outstanding Imprests

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022 KShs	2020-2021 KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

12B. Gratuity

	2021-2022 KShs	2020-2021 KShs
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 Kshs (1/7/2021)	2020-2021 Kshs (1/7/2020)
Bank accounts	57,349,586	56,230,494
Cash in hand		
Imprest		
TOTAL	**57,349,586**	**56,230,494**

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/ 2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2021/ 2022 Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (*specify*)	-	-	-
Total	-	-	-

** *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 Imprests

	2021 - 2022 KShs	2020 - 2021 KShs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 - 2022 KShs	2020 - 2021 KShs
Deposit and Retentions as at 1st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022 Kshs	2020-2021 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022 Kshs	2020-2021 Kshs
NGCDFC Staff	-	-
Others (*specify*)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022 Kshs	2020-2021 Kshs
Compensation of employees	5,971,947	5,386,403
Use of goods and services	782,339	512,365
Amounts due to other Government entities (see attached list)	37,780,000	85,055,000
Amounts due to other grants and other transfers (see attached list)	4,997,108	6,807,670
Acquisition of assets	4,677,027	4,677,027
Others (*specify*)	0	0
Funds pending approval	0	
	54,208,420	**102,438,465**

17.4: PMC account balances (See Annex 5)

	2021-2022 Kshs	2020-2021 Kshs
PMC account balances (see attached list)	16,724,354	25,347,432
Total	**16,724,354**	**25,347,432**

Annexes

Annexes: 1Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date Employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employee salaries	5,971,947	5,386,403	ongoing
		5,971,947	**5,386,403**	
2.0 Monitoring and evaluation				
2.2 Committee allowances	committee allowance	114,371		ongoing
2.3 Use of goods and services	committee goods and services	667,967	6,427,665	ongoing
		782,338	**6,427,665**	
3.0 Emergency				
	to cater for unforeseen circumstances	**14,207**	600,000	ongoing
4.0 Bursary and Social Security				
	tuition fee for the needy	**1,311,728**	**12,638,518**	ongoing
5.0 Sports				
5.3	purchase of sports equipments	**2,000,000**	-	
6.0 Environment				

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
	purchas and planting of tree seedlings	**121,173**	838,853	ongoing
7.0 Primary Schools Projects				
(List all the Projects)				
Benditai Primary School	Purchase of desks and chairs	60,000		procurement process
Cheboror Primary School	Purchase of desks and chairs	60,000		procurement process
Cheboror Primary School	Purchase of desks and chairs	60,000		procurement process
Chepcholiet Primary School	Purchase of desks and chairs	60,000		procurement process
Chepseon Primary School	Purchase of desks and chairs	60,000		procurement process
Chepseon Complex Primary Sch	Purchase of desks and chairs	60,000		procurement process
Chepseon Complex Primary Sch	Purchase of desks and chairs	60,000		procurement process
Chepseon Primary School	Purchase of desks and chairs	60,000		procurement process
Chepsir Primary School	Purchase of desks and chairs	60,000		procurement process
Chesinende Primary School	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Chumba Primary School	Purchase of desks and chairs	60,000		procurement process
Chumba Primary School	Purchase of desks and chairs	60,000		procurement process
Dr.Koech Primary School	Purchase of desks and chairs	60,000		procurement process
Gwitu Primary School	Purchase of desks and chairs	60,000		procurement process
Gwitu Primary School	Purchase of desks and chairs	60,000		procurement process
Irerma Primary School	Purchase of desks and chairs	60,000		procurement process
Irerma Primary School	Purchase of desks and chairs	60,000		procurement process
Kabarak United Primary School	Purchase of desks and chairs	60,000		procurement process
Kabbisoi Primary School	Purchase of desks and chairs	60,000		procurement process
Kabbisoi Primary School	Purchase of desks and chairs	60,000		procurement process
Kamarus Annex Primary School	Purchase of desks and chairs	60,000		procurement process
Kamarus Annex Primary School	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kamarus Primary School	Purchase of desks and chairs	60,000		procurement process
Kamaua Primary School	Purchase of desks and chairs	60,000		procurement process
Kamaua Primary School	Purchase of desks and chairs	60,000		procurement process
Kapcheplanga Primary School	Purchase of desks and chairs	60,000		procurement process
Kapkwen Primary school	Purchase of desks and chairs	60,000		procurement process
Kapkwen Primary school	Purchase of desks and chairs	60,000		procurement process
Kapmachungwa Primary School	Purchase of desks and chairs	60,000		procurement process
Kapseger Primary School	Purchase of desks and chairs	60,000		procurement process
Kapsimotwo Primary School	Purchase of desks and chairs	60,000		procurement process
Kaptaragon Primary School	Purchase of desks and chairs	60,000		procurement process
Kaptembwo Primary School	Purchase of desks and chairs	60,000		procurement process
Katet Primary School	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kedowa River Farm Primary School	Purchase of desks and chairs	60,000		procurement process
Kedowa School for the Deaf Primary School	Purchase of desks and chairs	60,000		procurement process
Kichawir Primary School	Purchase of desks and chairs	60,000		procurement process
Kimoson Primary school	Purchase of desks and chairs	60,000		procurement process
Kimoson Primary school	Purchase of desks and chairs	60,000		procurement process
Kimugul Primary School	Purchase of desks and chairs	60,000		procurement process
Kiprengwe Primary School	Purchase of desks and chairs	60,000		procurement process
Kiptenden Primary School	Purchase of desks and chairs	60,000		procurement process
Kipyemit Primary School	Purchase of desks and chairs	60,000		procurement process
Koibarak Primary School	Purchase of desks and chairs	60,000		procurement process
Koibarak Primary School	Purchase of desks and chairs	60,000		procurement process
Kondamet Primary Schol	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kosyin Primary School	Purchase of desks and chairs	60,000		procurement process
Lolongbei Primary School	Purchase of desks and chairs	60,000		procurement process
Londiani Farmers Primary School	Purchase of desks and chairs	60,000		procurement process
Malaget Primary School	Purchase of desks and chairs	60,000		procurement process
Malaget Primary School	Purchase of desks and chairs	60,000		procurement process
Masomborik Primary School	Purchase of desks and chairs	60,000		procurement process
Momoniat Primary School	Purchase of desks and chairs	60,000		procurement process
Mugumoini Primary School	Purchase of desks and chairs	60,000		procurement process
Murasoi Primary School	Purchase of desks and chairs	60,000		procurement process
Murasoi Primary School	Purchase of desks and chairs	60,000		procurement process
Ngatumek Primary School	Purchase of desks and chairs	60,000		procurement process
Ngatumek Primary School	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Sabunit Primary School	Purchase of desks and chairs	60,000		procurement process
Saramek Primary School	Purchase of desks and chairs	60,000		procurement process
Sigowet Primary School	Purchase of desks and chairs	60,000		procurement process
Simboiyon Primary School	Purchase of desks and chairs	60,000		procurement process
Sitian Primary School	Purchase of desks and chairs	60,000		procurement process
Sitian Primary School	Purchase of desks and chairs	60,000		procurement process
Tegunot Primary School	Purchase of desks and chairs	60,000		procurement process
Tembwo Primary school	Purchase of desks and chairs	60,000		procurement process
Tembwo Primary school	Purchase of desks and chairs	60,000		procurement process
Tendeno Primary School	Purchase of desks and chairs	60,000		procurement process
Tendeno Primary School	Purchase of desks and chairs	60,000		procurement process
Tirichta Primary School	Purchase of desks and chairs	60,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comment
Tugunon Primary School	Purchase of desks and chairs	60,000		procurement process
Tumaini Primary School	Purchase of desks and chairs	60,000		procurement process
United Soy Primary School	Purchase of desks and chairs	60,000		procurement process
Chepseon Primary School	Purchase of desks and chairs	75,000		procurement process
Chumba Primary School	Purchase of desks and chairs	75,000		procurement process
Gwitu Primary School	Purchase of desks and chairs	75,000		procurement process
Kabbisoi Primary School	Purchase of desks and chairs	75,000		procurement process
Kamarus Annex Primary School	Purchase of desks and chairs	75,000		procurement process
Kamwingi Primary School	Purchase of desks and chairs	75,000		procurement process
Kapchomisian Primary school	Purchase of desks and chairs	75,000		procurement process
Kapsimotwo Primary School	Purchase of desks and chairs	75,000		procurement process
Kichawir Primary School	Purchase of desks and chairs	75,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kimasian Primary School	Purchase of desks and chairs	75,000		procurement process
Londiani Central Primary School	Purchase of desks and chairs	75,000		procurement process
Masomborik Primary School	Purchase of desks and chairs	75,000		procurement process
Ngatumek Primary School	Purchase of desks and chairs	75,000		procurement process
Sabunit Primary School	Purchase of desks and chairs	75,000		procurement process
Tembwo Primary school	Purchase of desks and chairs	75,000		procurement process
Benditai Primary School	Purchase of desks and chairs	150,000		procurement process
Chereres Primary School	Purchase of desks and chairs	150,000		procurement process
Kamarus Primary School	Purchase of desks and chairs	150,000		procurement process
Kapkondor Priamry School	Purchase of desks and chairs	150,000		procurement process
Kedowa River Farm Primary School	Purchase of desks and chairs	150,000		procurement process
Kimugul Primary School	Purchase of desks and chairs	150,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kiprengwe Primary School	Purchase of desks and chairs	150,000		procurement process
Kiptenden Primary School	Purchase of desks and chairs	150,000		procurement process
Kondamet Primary School	Purchase of desks and chairs	150,000		procurement process
Londiani Boys Primary School	Purchase of desks and chairs	150,000		procurement process
Momoniat Primary School	Purchase of desks and chairs	150,000		procurement process
Mugumuini Primary School	Purchase of desks and chairs	150,000		procurement process
Sitian Primary School	Purchase of desks and chairs	150,000		procurement process
Testai Primary School	Purchase of desks and chairs	150,000		procurement process
Kaptembwo Primary School	Purchase of desks and chairs	200,000		procurement process
Kapmachungwa Primary School	Renovation of classrooms	300,000		procurement process
Londiani Boys Primary School	Renovation of classrooms	300,000		procurement process
Murasoi Primary School	Renovation of classrooms	300,000		procurement process

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Sogobet Primary School	Renovation of classrooms	300,000		procurement process
Tendeno Primary School	Renovation of classrooms	300,000		procurement process
Chepcholiet Primary School	Renovation of classrooms	400,000		ongoing
Kapkondor Primary School	Renovation of classrooms	400,000		ongoing
Cheboror Primary School	construction of a classroom	500,000		ongoing
Kamarus Primary School	construction of a classroom	500,000		ongoing
Kapchomisian Primary school	construction of a classroom	500,000		ongoing
Kimasian Primary School	construction of a classroom	500,000		ongoing
Kimoson Primary school	construction of a classroom	500,000		ongoing
Kipregnwe Pry School	construction of a classroom	500,000		ongoing
Koibarak Primary School	construction of a classroom	500,000		ongoing
Nderiot Primary School	construction of a classroom	500,000		ongoing
Ngatumek Primary School	construction of a classroom	500,000		ongoing
Sabunit Primary School	construction of a classroom	500,000		ongoing
Tugunon Primary School	construction of a classroom	575,000		ongoing

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kipkoiyo Primary School	Renovation of classrooms	600,000		ongoing
Lemeiwet Primary School	Renovation of classrooms	600,000		ongoing
Murasoi Primary School	Renovation of classrooms	600,000		ongoing
Kapkondor Primary School	purchase of land	700,000		ongoing
Chebewor Primary School	purchase of land	800,000		ongoing
Kamarus Annex Primary School	purchase of land	800,000		ongoing
Kemelyet Primary School	purchase of land	800,000		ongoing
Sogobet Primary School	purchase of land	800,000		ongoing
Leberer Primary School	construction of admin block	1,000,000		ongoing
Chesinende Primary School	drilling of borehole	2,500,000		ongoing
Kimugul Primary School	drilling of borehole	2,500,000		ongoing
Benditai Primary School	drilling of borehole		2,500,000	
Chebewor Primary School	Renovation of 8 classrooms		800,000	
Cheboror Primary School	Renovation of 8 classrooms		800,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Chepcholiet Primary School	Construction of administration block comprising of 3-roomed offices and 1 staff room upto lintel level		400,000	
Chepseon Primary School	drilling of borehole		1,500,000	
Chepseon Primary School	Purchase of one acre land		1,400,000	
Chesinende Primary School	drilling of borehole		2,500,000	
Irerma Primary School	construction of a classroom		500,000	
Kamarus Annex Primary School	construction of a classroom		500,000	
Kamarus Primary School	construction of a classroom		500,000	
Kamaua Primary School	admin block		700,000	
Kapkondor Primary School	admin block		700,000	
Kaplamboi Primary School	construction of a classroom		500,000	
Kapseger Primary School	construction of a classroom		500,000	
Kapsimotwo Primary School	construction of a classroom		500,000	
Kaptembwo Primary School	admin block		1,000,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kaptembwo Primary School	admin block		200,000	
Kedowa River Farm Primary School	admin block		1,000,000	
Kichawir Primary School	admin block		1,000,000	
Kiletien Primary School	admin block		1,000,000	
Kiletien Primary School	admin block		1,000,000	
Kimasian Primary School	classroom construction		500,000	
Kiprengwe Primary School	Desk purchase		150,000	
Kiptenden Primary School	construction of a classroom		500,000	
Kipyopyop Primary School	drilling of borehole		2,500,000	
Kisabo Primary School			1,000,000	
Kondamet Primary School	admin block		1,000,000	
Londiani Boys Primary School	admin block		1,000,000	
londiani Central Primary School	classroom construction		500,000	
Benditai Primary School	Desk purchase		150,000	
Chepcholiet Primary School	admin block		600,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Chepseon Primary School	Desk purchase		75,000	
Chereres Primary School			450,000	
Chumba Primary School	Desk purchase		75,000	
Gwitu Primary School	Desk purchase		75,000	
Kabbisoi Primary School	Desk purchase		75,000	
Kamarus Annex Primary School	Desk purchase		75,000	
Kamarus Primary School	Desk purchase		150,000	
Kamwingi Primary School	Desk purchase		75,000	
Kapchomisian Primary school	classroom and desks		575,000	
Kapkondor Priamry School	Desk purchase		150,000	
Kaplamboi Primary School	classroom		500,000	
Kapmachungwa Primary School	renovation of 3 classrooms		300,000	
Kapsimotwo Primary School	Desk purchase		75,000	
Kedowa River Farm Primary School	Desk purchase		150,000	
Kichawir Primary School	Desk purchase		75,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kimasian Primary School	Desk purchase		75,000	
Kimaut Primary School	admin block		700,000	
Kimoson Primary school	classroom		500,000	
Kimugul Primary School	Desk purchase		150,000	
Kiptenden Primary School	Desk purchase		150,000	
Kondamet Primary School	Desk purchase		150,000	
Masomborik Primary School	Desk purchase		75,000	
Koibarak Primary School	classroom		500,000	
Londiani Boys Primary School	Desk purchase		150,000	
Londiani Central Primary School	Desk purchase		75,000	
Momoniat Primary School	Desk purchase		150,000	
Mugumuini Primary School	Desk purchase		150,000	
Murasoi Primary School	renovation of 3 classrooms		300,000	
Ngatumek Primary School	classroom & desks		575,000	
Sabunit Primary School	Desk purchase		75,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Sitian Primary School	Desk purchase		150,000	
Sogobet Primary School	renovation of 3 classrooms		300,000	
Tembwo Primary school	Desk purchase		75,000	
Tendeno Primary School	renovation of 3 classrooms		300,000	
Testai Primary School	Desk purchase		750,000	
Tilolwet Primary School	Desk purchase		150,000	
Tugunon Primary School	classroom and desks		575,000	
Cheboror Primary School	Desk purchase		60,000	
Chepseon Primary School	Desk purchase		60,000	
Chepseon Complex Primary Sch	Desk purchase		60,000	
Chumba Primary School	Desk purchase		60,000	
Gwitu Primary School	Desk purchase		60,000	
Irerma Primary School	Desk purchase		60,000	
Kabbisoi Primary School	Desk purchase		60,000	
Kamarus Annex Primary School	Desk purchase		60,000	
Kamarus Primary School	Desk purchase		120,000	
Kamaua Primary School	Desk purchase		60,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kapcheplanga Primary School	Desk purchase		60,000	
Kapkwen Primary school	Desk purchase		60,000	
Kapmachungwa Primary School	Desk purchase		60,000	
Kapsimotwo Primary School	Desk purchase		60,000	
Kaptaragon Primary School	Desk purchase		60,000	
Katet Primary School	Desk purchase		120,000	
Kedowa River Farm Primary School	Desk purchase		120,000	
Kedowa School for the Deaf Primary School	Desk purchase		120,000	
Kimoson Primary school	Desk purchase		60,000	
Kimugul Primary School	Desk purchase		60,000	
Kiptenden Primary School	Desk purchase		120,000	
Koibarak Primary School	Desk purchase		60,000	
Malaget Primary School	Desk purchase		60,000	
Murasoi Primary School	Desk purchase		60,000	
Ngatumek Primary School	Desk purchase		60,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Sitian Primary School	Desk purchase		60,000	
Tembwo Primary school	Desk purchase		60,000	
Tendeno Primary School	Desk purchase		60,000	
Tumaini Primary School	Desk purchase		60,000	
United Soy Primary School	Desk purchase		60,000	
Benditai Primary School	Desk purchase		60,000	
Cheboror Primary School	Desk purchase		60,000	
Chepcholiet Primary School	Desk purchase		60,000	
Chepseon Complex Primary Sch	Desk purchase		60,000	
Chepseon Primary School	Desk purchase		60,000	
Chepsir Primary School	Desk purchase		60,000	
Chesinende Primary School	Desk purchase		60,000	
Chumba Primary School	Desk purchase		60,000	
Dr.Koech Primary School	Desk purchase		60,000	
Gwitu Primary School	Desk purchase		60,000	
Irerma Primary School	Desk purchase		60,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kabarak United Primary School	Desk purchase		60,000	
Kabbisoi Primary School	Desk purchase		60,000	
Kamarus Annex Primary School	Desk purchase		60,000	
Kamarus Primary School	Desk purchase		60,000	
Kamaua Primary School	Desk purchase		60,000	
Kapkwen Primary school	Desk purchase		60,000	
Kapseger Primary School	Desk purchase		60,000	
Kapsimotwo Primary School	Desk purchase		400,000	
Kaptembwo Primary School	Desk purchase		60,000	
Katet Primary School	Desk purchase		60,000	
Kedowa River Farm Primary School	Desk purchase		60,000	
Kedowa School for the Deaf Primary School	Desk purchase		60,000	
Kichawir Primary School	Desk purchase		60,000	
Kimoson Primary school	Desk purchase		60,000	
Kiptenden Primary School	Desk purchase		60,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Kiprengwe Primary School	Desk purchase		60,000	
Kipyemit Primary School	Desk purchase		60,000	
Koibarak Primary School	Desk purchase		60,000	
Kondamet Primary Schol	Desk purchase		60,000	
Kosyin Primary School	Desk purchase		60,000	
Lolongbei Primary School	Desk purchase		60,000	
Londiani Farmers Primary School	Desk purchase		60,000	
Malaget Primary School	Desk purchase		60,000	
Masomborik Primary School	Desk purchase		60,000	
Momoniat Primary School	Desk purchase		60,000	
Mugumoini Primary School	Desk purchase		60,000	
Murasoi Primary School	Desk purchase		60,000	
Ngatumek Primary School	Desk purchase		60,000	
Sabunit Primary School	Desk purchase		60,000	
Saramek Primary School	Desk purchase		60,000	
Sigowet Primary	Desk purchase		60,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
School				
Simboiyon Primary School	Desk purchase		50,000	
Sitian Primary School	Desk purchase		60,000	
Kamaua Primary School	purchase of land		800,000	
Kapseger Primary School	Renovation of classrooms		300,000	
Tegunot Primary School	Desk purchase		60,000	
Tembwo Primary school	Desk purchase		60,000	
Tendeno Primary School	Desk purchase		60,000	
Tirichta Primary School	Desk purchase		60,000	
Tugunon Primary School	Desk purchase		60,000	
Kipregnwe Pry School	classroom construction		500,000	
		27,380,000	**43,320,000**	
7.4				
8.0 Secondary Schools Projects (List all the Projects)				
Barotion Secondary School		1,000,000		ongoing
Chebewor Secondary School	construction of d hall	2,000,000		ongoing

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Chepseon Complex Secondary School	construction of dorm	1,000,000		ongoing
Chesinende Girls Secondary School	purchase of school bus	1,000,000		ongoing
Dr Koech Secondary School	construction of a classroom	500,000		ongoing
Kamarus Sec School	construction of a classroom	500,000		ongoing
Kipsirichet Secondary School	purchase of school bus	1,200,000		ongoing
Londiani Township Sec School	purchase of school bus	1,200,000		ongoing
Saramek Secondary School	Purchase of land	800,000		ongoing
Tugunon Seconday School	purchase of school bus	1,200,000		ongoing
Baraka Secondary School	drilling of borehole		2,500,000	
Barotion Secondary School	drilling of borehole		1,500,000	
Chebewor Secondary School	drilling of borehole		1,500,000	
Chesinende Girls Secondary School	bus		7,000,000	
Dr Koech Secondary School	classroom construction		500,000	
Kamarus Sec School	classroom construction		500,000	

Name	Brief Transaction Description	Outstanding Balance 2021 / 2022	Outstanding Balance 2020 / 2021	Comments
Kapseger Secondary School			1,000,000	
Kaptich Secondary School	classroom construction		500,000	
Kedowa Girls Secondary School	classroom construction		500,000	
Kipyemit Secondary School	classroom construction		500,000	
Leberer Secondary School	classroom construction		500,000	
Londiani Township Sec School	admin block		1,000,000	
Londiani Township Sec School	classroom construction		1,000,000	
Kipyemit Secondary School	classroom construction		500,000	
Testai Primary School	admin block		1,500,000	
Simboiyon Sec School	drilling of borehole		2,500,000	
Sacred Hill Girls Secondary	drilling of borehole		2,000,000	
		10,400,000	**25,000,000**	
Chepseon Assitant County Commissioner Office	Construction of Assistant County Commissioner Office to completion	600,000	-	ongoing
Masaita Assistant Chiefs office			400,000	
Masaita Chiefs office			400,000	

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Sorget Chiefs office			400,000	
Kipyemit Assistant Chiefs office	completion of chiefs office	400,000	400,000	ongoing
Kedowa Police station	completion of chiefs office	400,000	400,000	ongoing
Cheboswa Chief's office	Purchase of furniture	150,000	150,000	ongoing
10.3		**1,550,000**	**2,150,000**	
Kimasian Technical Training Institute	Construction of clasrooms		2,000,000	
			2,000,000	
11.0 Acquisition of assets				
11.2 Construction of CDF office	construction of NG-CDF office	4,677,027	4,677,027	Not yet started
		4,677,027	**4,677,027**	
Total		**54,208,420**	**102,438,465**	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	3,949,999	-	-	3,949,999
Office equipment, furniture and fittings	144,825	-	-	144,825
ICT Equipment, Software and Other ICT Assets	295,750	-	-	295,750
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	**4,390,574**	-	-	**4,390,574**

Annex 5 –PMC Bank Balances As At 30th June 2022

S/NO	INSTITUTION	ACCOUNT NO.	ACCOUNT NAME	DATE ACC OPENDED	BALANCES 30.6.22	BALANCES 30.6.21
1	KIPSIGORI PRY SCH	1102941654	KCB	15.11.2006	4,384	NIL
2	KAPKONDO PRY SCH	1103343556	KCB	7.10.2003	118,114	NIL
3	KIPSIRICHET SEC SCH	1103347829	KCB	11.2.2015	4,135,077	NIL
4	KEDOWA DAY MIXED SEC SCH	1116462907	KCB	10.2.2010	1,697,654	NIL
5	CHEBEWOR SEC SCH	1122695918	KCB	02.11.2010	1,940,473	NIL
6	LONDIANI TOWNSHIP PRY SCH	1131626354	KCB	21.11.2011	3,386	NIL
7	KIMUGUL PRY SCH	1137836563	KCB	14.11.2012	1,001,696	NIL
8	LONDIANI FARMERS PRY SCH	1150918721	KCB	17.03.2014	500,846	NIL
9	KATET PRY SCH	1154149447	KCB	5.6.2014	621,890	NIL
10	KIPRENGWE SEC SCH	1154161137	KCB	5.6.2014	842,977	NIL
11	TENDENO SEC SCH	1154496333	KCB	2.3.2015	502,745	NIL
12	LEBERER SEC SCH	1155692179	KCB	30.6.2014	505,402	NIL
13	MALAGET PRY SCH	1166878171	KCB	23.01.2015	1,000,098	NIL
14	UNITED SOY SEC SCH	1167280938	KCB	04.02.2015	501,911	NIL
15	KAPSEGER SEC SCH	1203863217	KCB	22.12.2016	503,253	NIL
16	KIPRENGWE PRY SCH	1210268957	KCB	22.05.2017	653,215	NIL
17	KAPCHOMISIAN PRY SCH	1236060776	KCB	18.07.2018	506,450	NIL
18	KEDOWA GIRLS SEC SCH	1279698837	KCB	23.10.2020	897,595	NIL
19	KAPSENDA SEC SCH	1282333062	KCB	14.01.2021	787,191	NIL
20	TUMAINI PRI	12399970528	KCB	15/10/2018		1,002,850

S/NO	INSTITUTION	ACCOUNT NO	ACCOUNT NAME	DATE A/C OPENDED	BALANCES 30.6.22	BALANCES 30.6.21
21	KAPSENDA PRI	1166632830	KCB	16/01/2015		1,501,329
22	KAMWNGI PRI	1284696707	KCB	04/07/2021		1,000,248
23	TENDENO PRI	1122420005	KCB	22/10/2010		1,000,285
24	KATET PRI	1154149447	KCB	06/05/2014		1,002,470
25	TILITO PRI	1164715356	KCB	25/11/2014		1,006,411
26	KIPRENGWE PRI	1210268957	KCB	22/05/2017		903,587
27	LONDIANI BOYS PRIMARY	1277797315	KCB	14/09/2020		651,500
28	KAPTICH PRI	1112460187	KCB	24/06/2009		980
29	SABUNIT PRI	1151017809	KCB	19/03/2014		285
30	TEMBWO PRI SCH	1201300568	KCB	25/10/2016		583
31	NGATUMEK PRI	11555779258	KCB	07/01/2014		502,502
32	LONDIANI TOWNSHIP SEC	1172441855	KCB	16/07/2015		6,801,329
33	KIPRENGWE SEC SCH	1154161137	KCB	06/05/2014		1,879
34	TUGUNON SEC SCH	1103580493	KCB	25/01/2007		464,943
35	BARAKA SEC	1154152529	KCB	06/05/2014		2,500,404
36	TILOLWET SEC	1286940621	KCB	29/06/2021		1,500,000
37	DR KOECH SEC	1178225526	KCB	26/01/2016		892
38	MASAITA SEC	1154008037	KCB	31/05/2014		1,501,406
39	TUMAINI SEC	1154055353		06/03/2014		1,501,363
40	MOI SORGET SEC	1181719747	KCB	20/05/2016		1,500,277
41	JAGOROR SEC	1235311279		07/07/2018		1,001,911
					16,724,354	**25,347,432**

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
4.1	**Inaccuracies in Financial Statements**	Financial Statement amended	Resolved	Resolved
4.2	**Failure to label projects**	management has developed a uniform format of labelling projects	Not resolved	30.6.23
4.3	**Delay in implementation of projects**	The projects are in different stages of completion	Resolved	Resolved
4.4	**Unsupported Payments.**	Vouchers availed to audit team	Resolved	Resolved

.....

Name: Mwibiri Francis
Fund Account Manager.

KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
SIGN.....
P.O. BOX 188-20743, LONDIANI