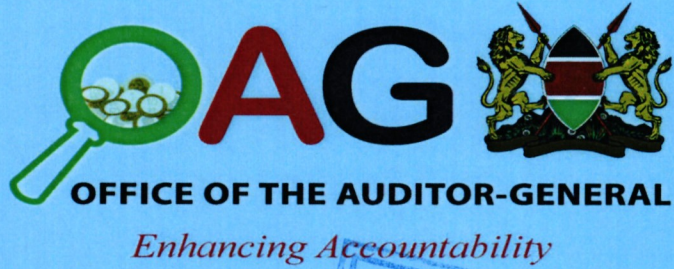


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2021



KEIYO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Milcah Sugut
2.	Sub-County Accountant	Sammy Kiplagat
3.	Chairman NGCDFC	Paul Tarus
4.	Member NGCDFC	Kenneth Cherop

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Keiyo North Constituency NG-CDF. 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) Keiyo North Constituency NGCDF Headquarters

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

(f) NGCDF KEIYO NORTH Constituency Contacts

Telephone: (254) 726884581,
E-mail: cdfKeiyoNorth@cdf.go.ke
Website: www.cdf.go.ke

(g) NGCDF KEIYO NORTH Constituency Bankers

1. Kenya Commercial Bank
A/c:1103235303,
P.O, BOX, 640-30700,
Iten.

(h) Independent Auditors

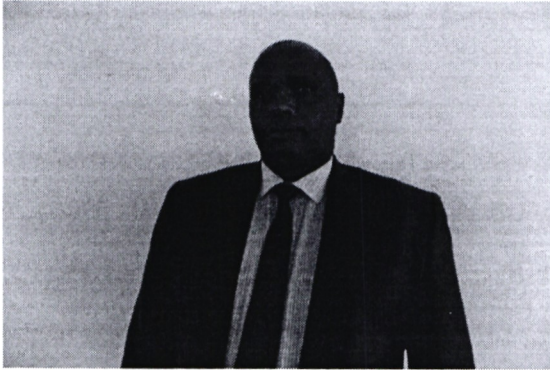
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(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

Include among others the following:



Name: Prof. Paul Tarus-Chairman, NGCDF Keiyo North

On behalf of the NG-CDF Keiyo North committee we hereby present the financial statements for the year ended 30th June 2021.

In line with our strategic objectives as outlined in the strategic plan the committee has aligned to it to ensure that the objectives are attained. Alongside this a review of the strategic plan was conducted in June this year aimed at tracking the progress in achievement of the objectives. Analysis of the implementation matrix was carried out by the stakeholders where the progress report was done and the action plan developed.

The budget performance this year is depicted by utilization of funds against the total budget which

The final budget for the year under review is Kshs.229, 129,786 which comprise of the Year's allocation, prior year's pending disbursement and the balances brought forward.

The education sector has greatly improved in terms of infrastructure which comprise of construction of more classrooms, laboratories and improvement through renovation. However due to the emerging issues on Covid-19 closure of schools affected the application of bursaries by the students hence delayed the disbursement of the bursary funds. The funds were disbursed just after the year ended.

Allocation for the security sector comprised of the construction of more offices for the assistant chiefs.

A sample of the completed projects.

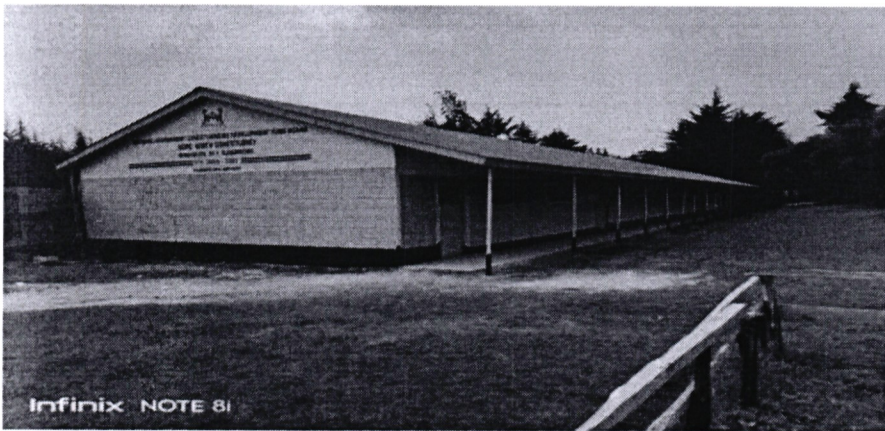
Signature

A handwritten signature in blue ink, appearing to read 'Paul Tarus'. The signature is stylized and written over a faint, illegible background.

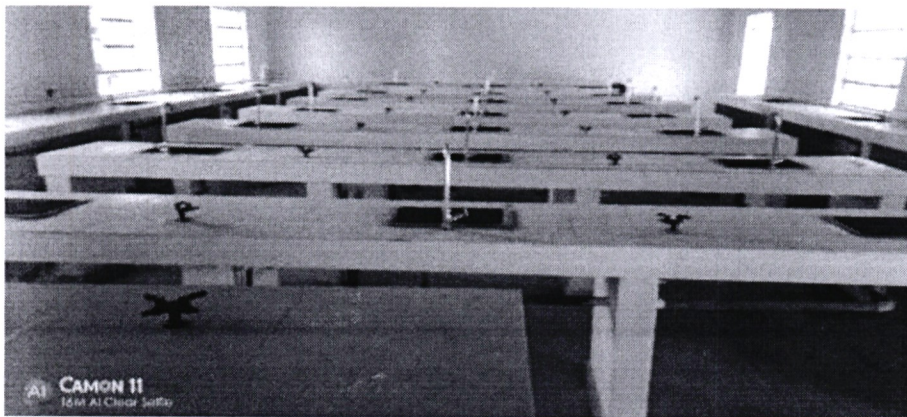
CHAIRMAN NGCDF COMMITTEE



Chelingwa Assistant chief's office



Kapteren primary school Renovation of Classrooms



Muno Secondary school Laboratory.

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of Keiyo North *Constituency 2018-2022* plan are to:

- To achieve effective and efficient security services
- Provide quality and accessible educational services
- Have efficient and effective project identification and implementation process
- Enhance sports development in the constituency
- Ensure cross-cutting issues are mainstreamed and addressed effectively

Progress on attainment of Strategic development objectives

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

Constituency sector	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> • Provide quality and accessible educational services 	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	More than 200 classrooms renovated 10 new classrooms in primary schools, 6 laboratories ongoing in secondary schools.
Security	<ul style="list-style-type: none"> • To achieve effective and efficient security services 	Chiefs offices constructed and furnished	No. of offices	6 Assistant chief's offices and one OCS office allocated funds
Environment	Enhance environmental conservation through water harvesting and energy saving.	Purchase of storage tanks Install energy saving devices	No. of schools No. of school	7 schools allocated funds for purchase of energy saving jiko.
Sports	<ul style="list-style-type: none"> • Enhance sports development 	Purchase sports equipment for teams	No. of teams No. of schools	schools awarded uniforms through the primary school association

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- Sensitized the community on energy saving policies; the committee has taken the initiative to sensitize the community on importance of exploring new energy saving systems.
- Carried out energy requirements surveys; through the energy requirement surveys the committee have done the analysis on the need for energy saving devices in schools.

- The NG-CDFC has since aside funds for purchase of storage tanks and gutters to take advantage of rain water in schools. This was extended to this financial year where 5 primary schools will benefit.
- The NG-CDFC has set aside funds to put up sanitary facilities to ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF- Keiyo North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Keiyo North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Keiyo North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Keiyo North Constituency financial statements were approved and signed by the Accounting Officer on 20/11 2022.



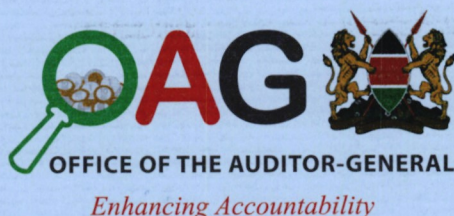
Chairman NGCDF Committee
Name: Prof. Paul Tams



Fund Account Manager
Name: Milah Sigut

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo North Constituency set out on pages 13 to 50,

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

which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the 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 statement of assets and liabilities of National Government Constituencies Development Fund - Keiyo North Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.10,946,108 as disclosed in Note 5 to the financial statements. The amount includes committee allowances amount of Kshs.4,074,100 whose supporting documents were not provided for audit.

In the circumstances, the accuracy and completeness of the Committee Allowances amount of Kshs. 4,074,100 could not be confirmed.

2. Unsupported Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.28,032,431 as disclosed in Note 7 of the financial statements, which includes bursaries to secondary school totalling Kshs.635,000. However, although Management explained that bursaries totaling Kshs.370,000 were received, no documentary evidence was provided for audit to confirm receipt.

In the circumstances, the accuracy and completeness of the amount of other grants and transfers could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation combined reflects final budgeted receipts of Kshs.229,129,786 and actual receipts of Kshs.184,040,907 resulting in budget shortfall of Kshs.45,088,879 or 20% of the approved budget. Similarly, the statement reflects final budgeted payments of Kshs.229,129,786 and actual payments of Kshs.142,473,805 resulting in net under expenditure of Kshs.86,655,981 or 38% of the budget.

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

2.0 Undisclosed Prior Year Audit Matters

The status of the progress on follow-up of the prior year auditor's recommendations only two (2) issues were included in the financial statements. However, the Management failed to include all the issues raised as required by the Public Sector Accounting Standards Board (PSASB).

In the circumstances, the Fund's financial statements do not comply with the financial reporting guidelines provided by PSASB pursuant to Section 194 of the Public Finance Management Act, 2012.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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. Project Management Committee (PMC) Account Balances

Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balances amounting to Kshs.41,730,272 in respect of ninety two (92) bank accounts at

Kenya Commercial Bank in respect of unutilized disbursements to various Project Management Committees. However, bank reconciliation statements and certificates of bank balance for the ninety two (92) bank accounts were not provided for audit.

In the circumstances, the accuracy, existence, and completeness of the project management committee bank balance amount of Kshs.41,730,272 could not be confirmed.

2. Non-Tagging of Assets

The statement of receipts and payments reflects transfer to other government entities amount of Kshs.100,720,000 as disclosed in Note 6 of the financial statements which includes transfer to tertiary institutions figure of Kshs.1,000,000. Review of documents provided indicates that the amount was transferred to Kipsoen Tertiary Training Institute for purchase of fifteen (15) sewing machines, one (1) electric welding machine and one (1) gas welding machine. However, at the time of verification the items procured were not tagged which is contrary to Section 166 (4) of the Public Procurement and Asset Disposal Act, 2015.

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

3. Unsupported Transfer to Primary Schools

The statement of receipts and payments reflects transfer to other government entities figure of Kshs.100,720,000 as disclosed in Note 6 of the financial statements. The amount includes transfer to primary schools totalling Kshs.41,900,000. Review of documents provided revealed that, an amount of Kshs.13,100,000 was used to fund various projects. However, projects work plans, certificate of work done, approved bill of quantities and architectural drawings were not provided for audit.

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 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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


22 September, 2022


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


VII. STATEMENT OF RECEIPTS AND PAYMENTS.

	Note	2020 - 2021	2019 - 2020
		Kshs.	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	5,000	5,000
TOTAL RECEIPTS		161,872,724	123,045,876
PAYMENTS			
Compensation of employees	4	2,775,266	3,194,715.00
Use of goods and services	5	10,946,108	7,282,920.00
Transfers to Other Government Units	6	100,720,000	59,038,513.00
Other grants and transfers	7	28,032,431	45,022,950.00
Acquisition of Assets	8		9,931,825.00
Other Payments	9	-	-
TOTAL PAYMENTS		142,473,805	124,470,923
SURPLUS/DEFICIT		19,398,919	(1,425,048)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Keiyo North Constituency financial statements were approved on 20/7/2022 and signed by:


Fund Account Manager
Name: Milcah Sigut


National Sub-County
Accountant
Name: Sammy K. Kipkacat
ICPAK M/No: 23642.


Chairman NG-CDF Committee
Name: Prof Paul Tams

NATIONAL TREASURY
SUB-COUNTY ACCOUNTANT
KEIYO NORTH

Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	41,802,314	22,168,183
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		41,802,314	22,168,183
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		41,802,314	22,168,183
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	487,760	252,548
TOTAL FINANCIAL LIABILITES		487,760	252,548
NET FINANCIAL ASSETS		41,314,554	21,915,635
REPRESENTED BY			
Fund balance b/fwd		21,915,635	23,340,682
Prior year adjustments	14	-	-
Surplus/Deficit for the year		19,398,919	(1,425,048)
NET FINANCIAL POSITION		41,314,554	21,915,635

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Keiyo North Constituency financial statements were approved on

20/7/2022 and signed by:



Fund Account Manager
Name: Milcah Sigit



National Sub-County
Accountant
Name: Sammy K. Kiplamai
ICPAK M/No: 23642



Chairman NG-CDF Committee
Name: Mr. Paul Tamis


NATIONAL TREASURY
SUB-COUNTY ACCOUNTANT
KEIYO NORTH


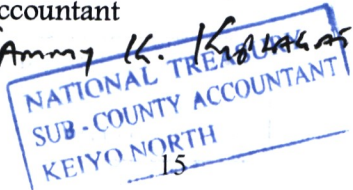
*Keiyo North Constituency
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IX. STATEMENT OF CASHFLOW.

		2020-2021	2019-2020
	Note	Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,867,724	123,040,876
Other Receipts	3	5,000	5,000
		161,872,724	123,045,876
Payments for operating activities			
Compensation of Employees	4	2,775,266	3,194,715
Use of goods and services	5	10,946,108	7,282,920
Transfers to Other Government Units	6	100,720,000	59,038,513
Other grants and transfers	7	28,032,431	45,022,950
Other Payments	9	-	-
		142,473,805	114,539,098
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	235,212	252,548
Prior year Adjustments	14	-	-
Net cash flow from operating activities		19,634,131	8,759,326
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	9,931,825
Net cash flows from Investing Activities		-	(9,931,825)
NET INCREASE IN CASH AND CASH EQUIVALENT		19,634,131	(1,172,500)
Cash and cash equivalent at BEGINNING of the year	10	22,168,183	23,340,682
Cash and cash equivalent at END of the year		41,802,314	22,168,183

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Keiyo North Constituency financial statements were approved on 20/7/2022 and signed by:


Fund Account Manager
Milcah Sigut


National Sub-County Accountant
Sammy K. K...

NATIONAL TREASURY
SUB-COUNTY ACCOUNTANT
KEIYO NORTH
15


Chairman NG-CDF Committee
Prof. Paul Tams

*Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY OF APPROPRIATION.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	22,168,183	229,124,786	184,035,907	45,088,879	80.3%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	5,000	5,000	5,000	-	
TOTAL RECEIPTS	137,088,879	22,173,183	229,129,786	184,040,907	45,088,879	80.3%
PAYMENTS						
Compensation of Employees	3,000,000	137,383	5,014,783	2,775,266	2,239,517	55.3%
Use of goods and services	7,540,386	5,444,020	22,470,101	10,946,108	11,523,993	48.7%
Transfers to Other Government Units	79,600,000	-	119,620,000	100,720,000	18,900,000	84.2%
Other grants and transfers	46,948,493	16,086,780	81,519,902	28,032,431	53,487,471	34.4%
Acquisition of Assets	-	500,000	500,000	-	500,000	-
Other Payments	-	-	-	-	-	-
Funds pending approval**	-	5,000	5,000	-	5,000	-
TOTAL	137,088,879	22,173,183	229,129,786	142,473,805	86,655,981	62.2%

Funds pending approval are sums not yet approved by the Board for utilisation and include approved allocations and /or AIA not yet allocated for specific project.


**Keiyo North Constituency
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Comments on underutilisation of funds (below 90%).


- Compensation of employees-The underutilisation was brought by staff payables i.e gratuity and funds yet to be received from the board
 - Use of goods and services-the unutilised funds comprises of funds not yet committed awaiting disbursement from the board.
 - Transfer to other government units-Funds not yet received from the board.
 - Other grant and transfers- Funds not yet received from the board.
- e) The changes between the original and the final budget for transfers to government entities, other grants is also as a result of reallocations done during the financial year

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	86,655,981
Less undisbursed funds receivable from the Board as at 30th June 2021	(45,088,879)
	41,314,554
Add Accounts payable	487760
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 202021	41,802,314


The NGCDF-Keiyo North Constituency financial statements were approved on 20/7/2022 and signed by:



Fund Account Manager
Name: Milcah Sigut



National Sub-County
Accountant
Name: Sammy K. Kiplangat
ICPAK M/No: 23 642



Chairman NG-CDF Committee
Name: Prof. Paul Tams

NATIONAL TREASURY
SUB-COUNTY ACCOUNTANT
KEIYO NORTH

*Keiyo North Constituency
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,000,000	137,383	1,877,400	5,014,783	2,775,266	2,239,517	55%
1.2 Committee allowances	2,000,000	519,560	2,200,000	4,719,560	3,074,100	1,645,460	65%
1.3 Use of goods and services	2,035,632	1,794,525	3,164,663	6,994,820	3,066,208	3,928,612	44%
				-		-	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,504,754	803,500	1,300,000	3,608,254	1,905,100	1,703,154	53%
2.2 Committee allowances	1,000,000	642,679	1,400,000	3,042,679	1,000,000	2,042,679	33%
2.3 Use of goods and services	1,000,000	1,683,756	1,421,032	4,104,788	1,900,700	2,204,088	46%
3.0 Emergenc							
3.1 Primary Schools	7,192,207	5,074,956	7,198,241	19,465,404	4,000,000	15,465,404	21%
				-		-	

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3.2 Secondary schools		484,000		484,000		484,000		0%
3.3 Tertiary institutions		3,279,230		3,279,230		3,279,230		0%
3.4 Security projects				-		-		
4.0 Bursary and Social Security								
4.1 Primary Schools	-			-		-		
4.2 Secondary Schools	19,000,000		220,000	19,220,000	635,000	18,585,000		3%
4.3 Tertiary Institutions	18,015,348		1,592,034	19,607,382	4,176,000	15,431,382		21%
4.4 Universities				-		-		
4.5 Social Security	-			-		-		
5.0 Sports								
5.1	1,370,938	3,867,532	2,747,354	7,985,824	5,371,501	2,614,323		67%
5.2				-		-		
5.3				-		-		
6.0 Environment								
6.1	1,370,000	2,223,584	2,627,000	6,220,584	4,849,930	1,370,654		78%
6.2				-		-		
6.3				-		-		
7.0 Primary Schools Projects								
(List all the Projects)								
Anin primary school	450,000	-	450,000	900,000	450,000	450,000		50%
Berese Primary School	700,000	-		700,000	700,000	-		100%
Bugar Primary School	450,000	-		450,000	450,000	-		100%
Bugar Special School	1,000,000	-		1,000,000	-	1,000,000		0%

**Keiyo North Constituency
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Chebokokwa Primary School	450,000	-	-	450,000	450,000	-	100%
Chebonet Primary School	650,000	-	650,000	-	650,000	0%	
Chegilet Primary School	450,000	-	450,000	450,000	-	100%	
Chelingwa Primary School	700,000	-	700,000	700,000	-	100%	
Chepkogin Primary School	450,000	-	450,000	450,000	-	100%	
Cheptarit Primary School	450,000	-	450,000	450,000	-	100%	
Chesitek Primary School	450,000	-	450,000	450,000	-	100%	
Iten Primary School	150,000	-	150,000	150,000	-	100%	
Iten School for the Deaf.	700,000	-	700,000	700,000	-	100%	
Kabore Primary School	450,000	-	1,200,000	1,800,000	(600,000)	150%	
Kabulwo Primary School	450,000	-	700,000	1,150,000	-	100%	
Kamariny Primary School	450,000	-	450,000	450,000	-	100%	
Kameza Primary School	650,000	-	650,000	200,000	450,000	31%	
Kapchela Primary School	450,000	-	950,000	500,000	450,000	53%	
Kapkei primary School	450,000	-	1,150,000	700,000	450,000	61%	
Kapkesum Primary School	400,000	-	1,000,000	1,000,000	-	100%	

**Keiyo North Constituency
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Kapkoi Primary School	450,000	-	600,000	1,050,000	600,000	450,000	57%
Kaplamai Primary School	450,000	-	450,000	900,000	900,000	-	100%
Kapsio Primary School	600,000	-	1,000,000	1,600,000	1,600,000	-	100%
Kapsisi Primary School	450,000	-	-	450,000	450,000	-	100%
Kapsoiyo Primary School	450,000	-	-	450,000	450,000	-	100%
Kaptel Primary School	700,000	-	-	700,000	700,000	-	100%
Kapteren Primary School	600,000	-	-	600,000	600,000	-	100%
Kaptum Primary School	850,000	-	-	850,000	850,000	-	100%
Katalel Primary School	700,000	-	700,000	1,400,000	1,400,000	-	100%
Kayoi Primary School	200,000	-	-	200,000	200,000	-	100%
Kendur Primary School	150,000	-	-	150,000	150,000	-	100%
Kermuk Primary School	450,000	-	-	450,000	450,000	-	100%
Kessup Primary School	450,000	-	-	450,000	450,000	-	100%
Kewapso Primary School	450,000	-	-	450,000	450,000	-	100%
Kibargoiyet Primary School	400,000	-	-	400,000	400,000	-	100%
Kibendo Primary School	450,000	-	450,000	900,000	450,000	450,000	50%
Kilboi Primary School	600,000	-	-	600,000	600,000	-	100%
Kipchawat Primary School	450,000	-	-	450,000	450,000	450,000	0%

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Kipkenda Primary School	450,000	-	-	450,000	450,000	-	100%
Kipkulot Primary School	700,000	-	700,000	1,400,000	700,000	700,000	50%
Kipsabu Primary School	450,000	-	-	450,000	450,000	-	100%
Kiptabus primary school		-	1,000,000	1,000,000	1,000,000	-	100%
Kiptingo Primary School	450,000	-	-	450,000	450,000	-	100%
Kiptoit Primary School	700,000	-	700,000	1,400,000	700,000	700,000	50%
Kiptoro Primary School	450,000	-	-	450,000	450,000	450,000	0%
Kipyegor Primary School	450,000	-	-	450,000	450,000	-	100%
Kobil Primary School	600,000	-	500,000	1,100,000	1,100,000	-	100%
Kokwao Primary School	450,000	-	-	450,000	450,000	450,000	0%
Kokwap Sifet Primary School	700,000	-	-	700,000	700,000	700,000	0%
Kolol Primary School	600,000	-	150,000	750,000	150,000	600,000	20%
Komotony Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
Korkitony Primary School	450,000	-	-	450,000	450,000	450,000	0%
Lamaon Primary School	700,000	-	700,000	1,400,000	1,400,000	-	100%
Matany Primary School	700,000	-	700,000	1,400,000	1,400,000	-	100%

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Mindililwo Primary School	450,000	-		450,000	450,000	-	100%
Mindililwo Special School	450,000	-		450,000	450,000	-	100%
Moi Tambach Primary School	2,000,000	-		2,000,000	2,000,000	-	100%
Msekekwa Primary School	450,000	-		450,000	450,000	-	100%
Muno Primary School	450,000	-		450,000	450,000	450,000	0%
Nyalil Primary School	700,000	-	600,000	1,300,000	1,300,000	-	100%
Nyawa primary school	-	-	-	-	1,600,000	(1,600,000)	
Rimoi Primary School	450,000	-		450,000	450,000	-	100%
Salaba Primary School	450,000	-	600,000	1,050,000	600,000	450,000	57%
Sergoit primary school		-	450,000	450,000	450,000	-	100%
Singore Primary School	450,000	-		450,000	450,000	-	100%
Siroch Primary School	600,000	-		600,000	600,000	600,000	0%
Songeto primary school		-	700,000	700,000	700,000	-	100%
St. Andrews Simotwo Primary School	450,000	-		450,000	450,000	-	100%
William Murgor Primary school		-	700,000	700,000	700,000	-	100%
Yokot Primary school		-	700,000	700,000	700,000	-	100%
8.0 Secondary Schools Projects (List all the Projects)							

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

Anin Day Secondary School	1,200,000	-		1,200,000	1,200,000	-	100%
Anin Girls Secondary School	1,000,000	-		1,000,000	1,000,000	-	100%
Bugar Secondary School	400,000	-	1,000,000	1,400,000	1,400,000	-	100%
Chebonet Secondary School	7,000,000	-		7,000,000	7,000,000	-	100%
Chelingwa Secondary School	800,000	-		800,000	800,000	-	100%
Chegilet secondary school		-	2,500,000	2,500,000	2,500,000	-	100%
St.Peter's Iten Day Secondary School	9,000,000	-		9,000,000	9,000,000	-	100%
Kabore Secondary School	1,500,000	-		1,500,000		1,500,000	0%
Kabulwo Secondary School	3,000,000	-		3,000,000	3,000,000	-	100%
Kamariny Secondary School	700,000	-	400,000	1,100,000	1,800,000	(700,000)	164%
Kapkessum Secondary School	1,000,000	-		1,000,000	1,000,000	-	100%
Kapkoi Secondary School	1,500,000	-	300,000	1,800,000	1,800,000	-	100%
Kapkong'a Day Secondary School	700,000	-		700,000	700,000	-	100%
Kaptum Secondary School	700,000	-		700,000	700,000	-	100%
Kessup Day secondary school		-	3,000,000	3,000,000	3,000,000	-	100%

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

Kibargoiyet Secondary School	1,400,000	-	-	1,400,000	1,400,000	-	100%
Kibendo Secondary School	1,000,000	-	920,000	1,920,000	1,920,000	-	100%
Kipsoen secondary school		-	2,500,000	2,500,000	2,500,000	-	100%
Kokwao Secondary school	700,000	-	3,000,000	3,700,000	3,000,000	700,000	81%
Korkitony Secondary School	700,000	-	-	700,000	700,000	-	100%
Muno secondary school		-	3,000,000	3,000,000	3,600,000	(600,000)	120%
Sergoit Secondary School	500,000	-	3,000,000	3,500,000	3,500,000	-	100%
Singore Girls' Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0%
Siroch secondary school		-	2,500,000	2,500,000	2,500,000	-	100%
St. Francis Kimuroon Secondary School	1,000,000	-	1,500,000	2,500,000	2,500,000	-	100%
Kapchela Secondary School	1,000,000	-	300,000	1,300,000	1,300,000	-	100%
		-	-	-	-	-	
9.0 Tertiary institutions Projects (List all the Projects)		-	-	-	-	-	
Kipsoen Technical and Vocational College		-	1,000,000	1,000,000	1,000,000	-	100%
10.0 Security Projects		-	-	-	-	-	
Chegilet Assistant Chief's Office	1,000,000	-	-	1,000,000	1,000,000	-	100%

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Chelingwa Assistant chief's office	1,000,000	-	-	1,000,000	1,000,000	-	100%
Chesitek Assistant chiefs office	1,000,000	-	-	1,000,000	1,000,000	1,000,000	0%
Irong Chief's office	1,000,000	-	-	1,000,000	1,000,000	1,000,000	0%
Kibendo Assistant Chiefs Office	200,000	-	-	200,000	200,000	-	100%
Mündililwo Assistant Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	1,000,000	0%
Murtei Chief's office	50,000	-	-	50,000	50,000	-	100%
Rimoi Assistant Chief's Office	1,000,000	-	-	1,000,000	1,000,000	-	100%
Tambach Assistant County Commissioner's office	600,000	-	-	600,000	600,000	-	100%
Kipsoen Assistant Chief's Office		-	900,000	900,000	900,000	-	100%
Kamoingon Assistant Chiefs office		-	900,000	900,000	900,000	-	100%
Siroch Assistant Chief's Office		-	900,000	900,000	900,000	-	100%
Kendur Assistant Chief's office		-	900,000	900,000	900,000	-	100%
Tambach Police station	1,500,000	1,550,000	-	3,050,000	1,550,000	1,500,000	51%
11.0 Acquisition of assets				-			
11.1 Motor Vehicles (including motorbikes)		54		54		54	0%
11.2 Construction of CDF office		-	500,000	500,000		500,000	0%

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11.3 Purchase of furniture and equipment		107,424		107,424		107,424	0%
11.4 Purchase of computers		-		-		-	
11.5 Purchase of land		-		-		-	
12.0 Others		-		-		-	
12.1 Strategic Plan		-		-		-	
12.2 Innovation Hub		-		-		-	
	12.2	-		-		-	
Funds pending approval**		5,000		5,000		5,000	0%
Total		137,088,879	22,173,183	69,867,724	229,129,786	142,473,805	86,655,981
							62%

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 – 2021	2019 – 2020
		Kshs	Kshs
Normal allocation	AIE NO.		
	BO47215		55,040,875
	BO47452		4,000,000
	BO41291		18,000,000
	BO47711		5,000,000
	BO47913		7,000,000
	BO49299		14,000,000
	B104324		20,000,000
	B96854	500,000	
	B104702	20,000,000	
	B823534	35,000,000	
	B104546	14,367,724	
	B124544	9,000,000	
	B124975	8,500,000	
	B119830	13,000,000	
	B128120	6,900,000	
	B128432	6,000,000	
	B132176	6,000,000	
	B138814	12,000,000	
	B126139	7,000,000	
	B126431	11,600,000	
	B140575	12,000,000	
TOTAL		161,867,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	5,000	5,000
Unutilized funds from FMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	5,000	5,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,788,410	1,594,460
Personal allowances paid as part of salary		
House Allowance	228,650	222,625
Transport Allowance	228,650	222,625
Leave allowance	-	-
Gratuity to contractual employees	269,144	871,424
Decrease in accounts payable (gratuity)	235,212	252,548
Employer Contributions Compulsory national social security schemes	25,200	25,560
Other payments		5,473
Total	2,775,266	3,194,715

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5. USE OF GOODS AND SERVICES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Utilities, supplies and services		639,185	380,830
Electricity		16,000	-
Water & sewerage charges		21,720	-
Office rent			-
Communication, supplies and services		56,000	131,000
Domestic travel and subsistence		961,450	629,880
Printing, advertising and information supplies & services		245,950	298,671
Rentals of produced assets		-	-
Training expenses		2,120,400	1,343,000
Hospitality supplies and services		76,970	5,720
Committee allowances		4,074,100	2,892,280
Insurance costs		291,768	326,000
Specialized materials and services			-
Office and general supplies and services		509,630	307,090
Fuel , oil & lubricants		1,250,000	703,000
Other operating expenses		211,500	106,075
Bank service commission and charges		10,975	0
Security operations			-
Routine maintenance - vehicles and other transport equipment		427,090	110,839
Routine maintenance- other assets		33,370	48,535
TOTAL		10,946,108	7,282,920

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	41,900,000	34,420,000
Transfers to secondary schools (see attached list)	57,820,000	24,618,513
Transfers to tertiary institutions (see attached list)	1,000,000	-
TOTAL	100,720,000	59,038,513

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	635,000	19,700,000
Bursary – tertiary institutions (see attached list)	4,176,000	18,475,000
Bursary – special schools (see attached list)	-	130,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security projects (see attached list)	9,000,000	1,950,000
Sports projects (see attached list)	5,371,501	873,500
Environment projects (see attached list)	4,849,930	1,494,450
Emergency projects (see attached list)	4,000,000	2,400,000
Total	28,032,431	45,022,950

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	9,638,460.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	293,365
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	-	9,931,825

09 OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Kenya Commercial Bank-110323530	41,802,314	22,168,183
Total	41,802,314	22,168,183
10B: CASH IN HAND		
Location 1	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

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

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	252,548	-
Gratuity held during the year (B)	504,356	252,548
Gratuity paid during the Year (C)	269,144	-
Closing Gratuity as at 30 th June D= A+B-C	487,760	252,548

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	22,168,183	23,340,682
Cash in hand	-	-
Imprest	-	-
Total	22,168,183	23,340,682

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	487,760	252,548
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,239,517	2,009,783
Use of goods and services	11,523,993	14,319,226
Amounts due to other Government entities (see attached list)	18,900,000	39,520,000
Amounts due to other grants and other transfers (see attached list)	55,487,471	34,531,661
Acquisition of assets	-	54
Others-Audit fees		500,000
-Strategic plan		291,000
-Construction of CDF store	500,000	500,000
Funds pending approval	5,000	
	86,655,981	91,778,359

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17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	41,730,272	13,331,877
	41,730,272	13,331,877

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020/21	2019/20	
Compensation of employees	Being balances for Payment of staff salaries and gratuity	2,239,517	2,009,783	includes gratuity and funds not yet received from the board
1.2 Committee allowances		1,645,460		Funds not yet received from the board
1.3 Use of goods and services	Being balances for payment of office operations, fuel etc	3,928,612		Funds not yet received from the board
		-		
2.0 Monitoring and evaluation		-		
2.1 Capacity building	Payments for the training	1,703,154		Funds not yet received from the board
2.2 Committee allowances	committee expenses	2,042,679	14,319,226	Funds not yet received from the board
2.3 Use of goods and services	Being balances for payment of office operations, fuel etc	2,204,088		Funds not yet received from the board
Amounts due to other Government entities			39,520,000	
Anin primary school	Funds meant for Construction	450,000		Funds not yet received from the board
Bugar Special School	Funds meant for Construction	1,000,000		Funds not yet received from the board
Chebonet Primary School	Funds meant for Construction	650,000		Funds not yet received from the board
Kameza Primary School	Funds meant for Construction	450,000		Funds not yet received from the board
Kapchela Primary School	Funds meant for Construction	450,000		
Kapkei primary School	Funds meant for Construction	450,000		

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Kapkoi Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Kibendo Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Kipchawat Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Kipkulot Primary School	Funds meant for Construction	700,000	Funds not yet received from the board
Kiptoit Primary School	Funds meant for Construction	700,000	Funds not yet received from the board
Kiptoro Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Kokwao Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Kokwap Sitet Primary School	Funds meant for Construction	700,000	Funds not yet received from the board
Kolol Primary School	Funds meant for Construction	600,000	Funds not yet received from the board
Korkitony Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Muno Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Salaba Primary School	Funds meant for Construction	450,000	Funds not yet received from the board
Siroch Primary School	Funds meant for Construction	600,000	Funds not yet received from the board
8.0 Secondary Schools Projects (List all the Projects)			
Kabore Secondary School	Funds meant for Construction	1,500,000	Funds not yet received from the board
Kokwao Secondary school	Funds meant for Construction	700,000	Funds not yet received from the board
Singore Girls' Secondary School	Funds meant for Construction	1,500,000	Funds not yet received from the board
Sub-Total		24,313,510	55,849,009

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Amounts due to other grants and other transfers			34,531,661	
Emergency		15,465,404		
Bursary and Social Security				
Secondary Schools	Bursary	19,069,000		Funds not yet received from the board
Tertiary Institutions	Bursary	18,710,612		Funds not yet received from the board
Universities	Bursary			
Social Security	Bursary			
Sports	Purchase of sports equipment	2,614,323		Funds not yet received from the board
Environment	Purchase of energy saving devices	1,370,654		Funds not yet received from the board
Chesitek Assistant chief's office	Construction	1,000,000		Funds not yet received from the board
Irong Chief's office	Construction	1,000,000		Funds not yet received from the board
Mindihlwo Assistant Chief's Office	Construction	1,000,000		Funds not yet received from the board
Tambach Police station	Construction	1,500,000		Funds not yet received from the board
Sub-Total		61,729,993		
Acquisition of assets	Construction of office	500,054	500,054	Funds not yet received from the board
	Purchase of Furniture	107,424	106,635	Funds not yet received from the board
Others (specify)		-		
Audit fees			500,000	Funds not yet received from the board
Strategic plan			291,000	
Sub-Total				
Funds pending approval		5,000		
Grand Total		86,655,981	91,778,359	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	5,307,292	-	-	5,307,292
Transport equipment	13,505,460	-	4,215,000	9,290,460
Office equipment, furniture and fittings	983,330	-	-	983,330
ICT Equipment, Software and Other ICT Assets	320,000	141,000	-	461,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	20,960,958	141,000	4,215,000	16,042,082

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

No	PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
1.	Anin primary school	K.C.B	1111522863	1,045	1,451
2.	Anin Girls secondary school	Equity	15300266678979	4,135	-
3.	Berese Primary school	K.C.B	1172799776	706,541	26,667
4.	Bugar Primary	K.C.B	1125184744	87,150	57,728
5.	Bugar Secondary school	K.C.B	1113937505	12,191	161,121
6.	Cheberen Primary	K.C.B	1114429961	503,289	1,379
7.	Chebokokwa primary school	K.C.B	1265866228	2,589	4,414
8.	Chebonet primary school	K.C.B	1172254737	4,287	449,989
9.	Chegilet primary school	K.C.B	1168371260	495,468	24,108
10.	Chegilet secondary school	KCB	1136942179	2,982,514	-
11.	Chepkitony primary	K.C.B	1167595718	482	37,975
12.	Chepkogin Primary	K.C.B	1168103355	487,975	11,584
13.	Cheptarit primary school	K.C.B	1125416122	459,408	452,765
14.	Chesitek primary school	K.C.B	1158334443	454,115	91,244
15.	Emkong Primary	K.C.B	1159303770	69	1,400,000
16.	Irong chief's office	K.C.B	1229514031	1,400,000	151,878
17.	Iten Day Secondary	K.C.B	1111933162	9,097,988	695
18.	Iten Primary	K.C.B	1121647103	150,569	701,724
19.	Iten special School	K.C.B	1116936089	120,787	1,287
20.	Kabore primary school	K.C.B	1153859718	451,814	1,209
21.	Kabulwo primary school	K.C.B	1203526636	486,905	1,209
22.	Kabulwo secondary	K.C.B	1119713129	154,481	40,581
23.	Kamariny secondary school	K.C.B	1265095485	701,502	2,812
24.	Kamariny primary school	K.C.B	1157488412	2,348	604
25.	Kameza Primary	K.C.B	1168351588	181,044	86,735
26.	Kamogich chiefs office	K.C.B	1172097054	-129	151,871
27.	Kamoi chief's office	K.C.B	1225927250	29,921	1,028,261
28.	Kapchelal Primary	K.C.B	1178082709	363	500,773
29.	Kapchelal secondary	K.C.B	1112882448	488,924	600,279
30.	Kapkei primary school	K.C.B	1111733554	63,498	1,939
31.	Kapkessum Primary	K.C.B	1169435297	408,434	1,651
32.	Kapkessum Secondary	K.C.B	1116468085	1,004,735	105,617
33.	Kapko primary school	K.C.B	1150527285	277,259	136,209

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34.	Kapkoi Secondary	K.C.B	1135421935	1,535,733	625
35.	Kapkonga secondary	K.C.B	1153809281	767	893
36.	Kaplamai primary school	K.C.B	1118350030	464,127	229
37.	Kapsinende primary school	K.C.B	1167826868	16,941	17,193
38.	Kapsio primary	K.C.B	1159576254	2,670,496	1,070,496
39.	Kapsisi primary school	K.C.B	1265532907	96,903	20,705
40.	Kapsoiyo Primary	K.C.B	1156897998	720	720
41.	Kapteren primary school	K.C.B	1114366080	600,366	192
42.	Kaptum primary	K.C.B	1160250766	706,481	25,755
43.	Kaptum secondary school	Equity	1530277092611	705,534	-
44.	Katalel primary	K.C.B	1173925139	788,760	13,333
45.	Kayoi primary school	K.C.B	1163696544	200,593	719
46.	Kendur primary	K.C.B	1169287255	1,190	40,137
47.	Kermuk Primary	K.C.B	1109611943	449,782	43,786
48.	Kessup primary school	K.C.B	1155800001	164,120	670
49.	Kewapsos Primary	K.C.B	1167748530	6,872	1,297
50.	Kibargoiyet Primary	K.C.B	1174873485	22,980	67,438
51.	Kibendo Secondary	K.C.B	1158353634	462,549	115
52.	Kiboi primary	K.C.B	1168706157	122	31,156
53.	Kipchawat primary school	K.C.B	1159486778	413	300,155
54.	Kipka primary	K.C.B	1151275212	366	744
55.	Kipkenda Primary	K.C.B	1168749530	390,795	295
56.	Kipkulot Primary	K.C.B	1181178797	68,817	178,219
57.	Kipsabu Primary	K.C.B	1177510715	6,614	999
58.	Kiptabus primary school	K.C.B	1163485284	999,008	73
59.	Kiptingo primary	K.C.B	1124955275	451,828	1,954
60.	Kiptoit primary	K.C.B	1197594353	122,643	600,259
61.	Kiptoro primary school	K.C.B	1285290755	498,975	-
62.	Kipyegor primary	K.C.B	1167821025	155,517	131,285
63.	Kobil Primary	K.C.B	1135876770	610,995	47
64.	Kokwao primary school	K.C.B	1160505403	283	535
65.	Kolol Primary	K.C.B	1158318944	233	179
66.	Komotony Primary	K.C.B	1125185228	1,000,269	195
67.	Korkitony primary school	K.C.B	1171297076	24,129	521,229
68.	Korkitony Secondary	K.C.B	1111623392	30,880	56,486

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69.	Lamaon primary	K.C.B	1134333617	291,326	7,720
70.	Matany Primary	K.C.B	1154478017	787,610	50,646
71.	Mindililwo primary school	K.C.B	1157255760	7,733	133,495
72.	Mindililwo Special primary school	K.C.B	1103199552	461,472	1,250,450
73.	Moi-Tambach primary school	K.C.B	1112743146	6,837	10,174
74.	Msekekwa Primary	K.C.B	1157219268	451,023	2,174
75.	Muno primary school	K.C.B	1157722784	1,168	457,553
76.	Muno Secondary	K.C.B	1183032455	625	625
77.	Mutei chief's office	K.C.B	1157716075	1,248	6,043
78.	Nyalil primary school	Equity	1530263537545	785,065	-
79.	Nyawa Primary	K.C.B	1112631054	68,762	550
80.	OCS Tambach office	Equity	15300280359143	636,165	-
81.	Rimoi primary	K.C.B	1160193061	462,991	13,117
82.	Salaba Primary	K.C.B	1164754866	298,546	60,699
83.	Sergoit Chiefs office	K.C.B	1172097763	101,849	101,849
84.	Sergoit primary school	K.C.B	1133490964	143,354	73,107
85.	Sergoit Secondary	K.C.B	1124982752	248,187	1,255
86.	Siroch Primary school	Equity	1530264076403	722	-
87.	Siroch Mixed Day	K.C.B	1136477977	116,250	47,688
88.	Siroch chiefs office	K.C.B	1277561648	114,385	207
89.	Songeto primary	K.C.B	1160301085	1,447,459	9,675
90.	St.Alphonsus Mutei Girls Sec sch	K.C.B	1122141890	43,341	818,293
91.	William Murgor Primary	K.C.B	1166506606	163,332	22,212
92.	Yokot primary school	K.C.B	1172698589	612,331	900,473
	Total			41,730,272	13,331,877

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REF.2019-2020-1-01-0149-09-09	<p>project verifications conducted on Thursday 25 April 2021, revealed that 3 projects implemented by Keiyo North NGCDF in the financial year 2019/2020 had been completed but were not labeled as having been funded by the NG- CDF as required by the regulations</p> <p>The statement of receipts and payments reflects transfers to other government units amount of Kshs.59, 038,513 relating to funds disbursed to various PMC's .However actual expenditure returns and acknowledgement letters from institutions that received funds were not availed for audit.</p>	<p>The projects has just been completed and the labelling of the projects is underway.</p>	resolved	
		<p>Actual expenditures which include payment vouchers supported with relevant documents and summary of actual expenditures for PMC's were all availed during the audit for verification.</p>	resolved	