


REPUBLIC OF KENYA



Enhancing Accountability



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|  REPORT | |
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 24 JUL 2024 | DAY: WEDNESDAY |
| TABLED BY: Hon. SAMUEL CHEPKWONGIA MP | OF THE AUDITOR-GENERAL |
| CLERK AT THE TABLE: Anne Shibusko | |

PARLIAMENT
OF KENYA
LIBRARY

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
ELDORET REGIONAL OFFICE

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KEIYO SOUTH CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

FY-Financial Year

II. 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 2022. 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 South Constituency NGCDF day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|------------------------|
| 1. | A.I.E holder | Winnie Kaptuiya Chebii |
| 2. | Sub-County Accountant | Bill Chemirmir |
| 3. | Chairman NGCDFC | Patrick Kimaiyo |
| 4. | Member NGCDFC | Florence Kigen |

(c) Fiduciary Oversight Arrangements

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

(d) Keiyo South Constituency NGCDF Headquarters

P.O. Box 8253
NGCDF Offices
Kaptagat -Eldama Ravine Highway
Eldoret, KENYA

(e) Keiyo South Constituency NGCDF Contacts

Telephone: (254)0721839712
E-mail: cdfkeiyosouth@ngcdf.go.ke
Website: www.go.ke

(f) Keiyo South Constituency NGCDF Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

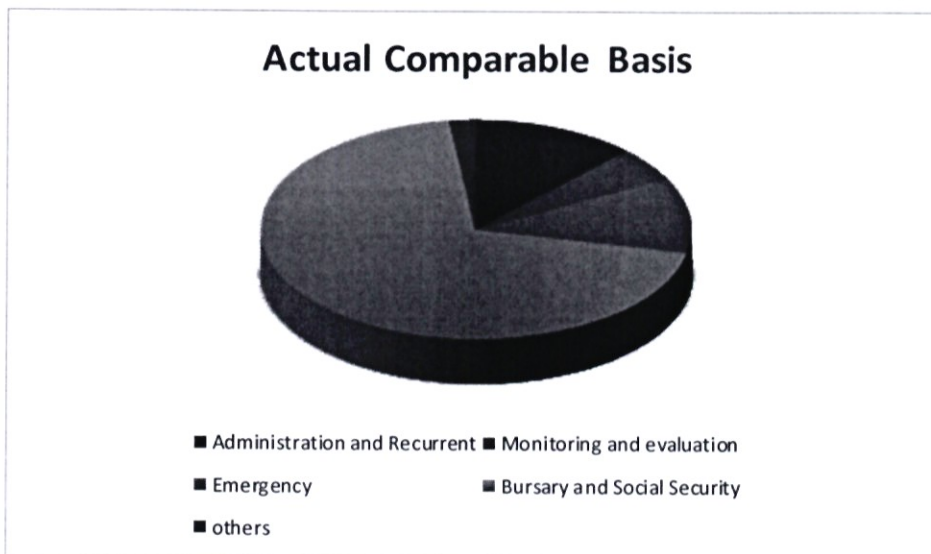
III. NG-CDFC Chairman's Report



Mr. Patrick Kimaiyo – NG-CDFC Chairman

Keiyo South NGCDF was allocated Kshs.151,960,174 in 2022/2023 financial year. Constituency received funds from NG-CDF BOARD amounting to Kshs.88,000,000 being funds for 2022/2023. The constituency managed to utilize **Kshs.67,977,309** against a budget of **Kshs.170,796,738** which translates to 39.8%

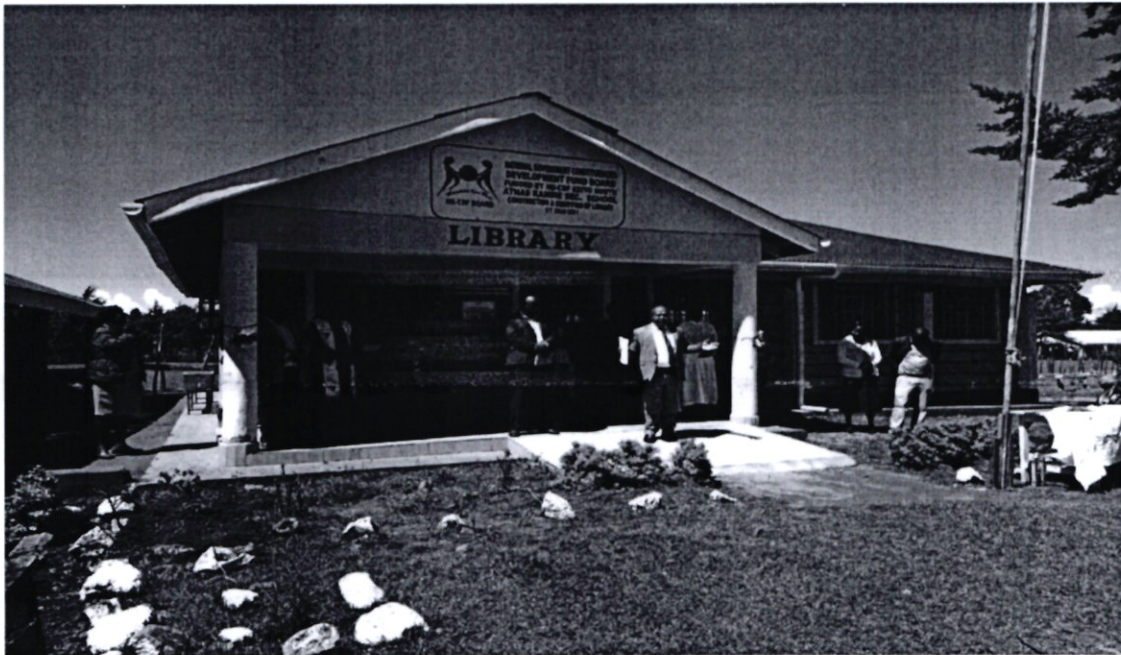
Sectorial budget utilization is as indicated in the chart below.



Achievement

Education

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



Atnas Kandie Secondary school-Commissioning of Library



Keiyo South Ministry of Education -Construction of office

Bursary

Funds were used to in assisting the needy in the society by sponsoring them in their pursuit of their educational dreams. The fund targeted the total orphans, Partial orphans, Pwds and the vulnerable members in the society. Through the Kitty most students have been retained in learning institutions while others have cleared their studies.



Kaptarakwa Ward Bursary Clinic meeting

Emergency

The Emergency kitty was used to support institutions to cater for unforeseen occurrences in the constituency. Institutions affected have been helped in easing with the challenges as a result of the unexpected happenings.

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



Chororget Primary school -Emergency toilet construction

..... *P. Kinayo*

Name *Patrick K Kinayo*
CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Keiyo South Constituency 2022-2027* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

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:

| s | Objective | Outcome | Indicator | Performance |
|------------------|--|--|--|---|
| Education | <i>To have all children of school going age attending school</i> | <i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i> | <i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i> | <i>In FY 2022/23 We constructed and completed classrooms, dormitories, laboratories and administration blocks. Some of these include the following: Kipsaina Sec School, Changach Barak Pry, Kaptagal Girls Sec School, Kimwogo Src Sch, Atnas Sec School, Kipsaos Pry, Kiptabach Pry, - Bursary beneficiaries at all levels were as per the attached schedules</i> |
| Emergency | To respond to emergency cases | Respond to emergencies within the shortest time possible | Number of emergencies supported | In f/y 2122/23 the below emergency cases were disbursed for the construction of latrines. The schools which benefitted include: Kaptubei Primary school, Chororget Primary School, Sesia Primary School, Kasar Primary School, Kapsoo Primary school, Kaptarkok Primary |
| Others (Specify) | | | | |

V. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name **WINNIE DAPTUYA**
Fund Account Manager.

VI. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Keiyo South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Keiyo south Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Keiyo South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

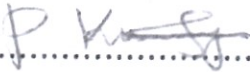
The Accounting Officer in charge of the NGCDF Keiyo South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

*Keiyo South Constituency
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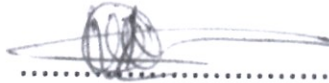
for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on 26/03/2024.



.....
Name: Patrick K Kimajo
Chairman – NGCDF Committee



.....
Name: Winanie Kapunya
Fund Account Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 1 to 48,

*Report of the Auditor-General on National Government Constituencies Development Fund - Keiyo South Constituency
for the year ended 30 June, 2023*

which comprise of the statement of the assets and liabilities as at 30 June, 2023, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Keiyo South Constituency as at 30 June, 2023, 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, (Amended 2022).

Basis for Qualified Opinion

Failure to Maintain a Separate Deposit Account

The statement of assets and liabilities reflects accounts payables (deposits), gratuity balance of Kshs.693,399 as disclosed in Note 14 to the financial statements. However, the Fund does not have a separate deposit account for holding third party monies. This was contrary to Section 12(1A) of National Government Constituencies Development Fund Act, 2015, (Amended 2022) which states that each constituency shall open one deposit bank account for holding third party monies which shall so be designated and such an account shall be known by the name of the constituency for which it is opened.

In the circumstances, the accuracy of the balance for deposits amount of Kshs.693,399 could not be confirmed and Management was in breach of the law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Keiyo South Constituency Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis amount of Kshs.170,796,938 and Kshs.106,836,764 respectively resulting to an under-funding of Kshs.63,960,174 or 37% of the budget. However, the

Fund spent Kshs.67,977,309 against actual receipts of Kshs.106,836,764 resulting to an under-utilization of Kshs.38,859,455 or 36% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or provided explanation for failure to implement the recommendations.

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

Non-Implementation of Projects

During the year under review, a total of ten (10) projects amounting to Kshs.19,978,304 were physically inspected in month of March, 2024 and eight (8) projects amounting to Kshs.16,219,602 were complete and in use. However, one (1) project amounting to Kshs.2,500,000 for construction of classrooms and purchase of desks was complete but not in use as handing over had not been done.

Further, one (1) project for renovation of the National Government Constituencies Development Fund - Keiyo South office and purchase of furniture amounting to Kshs.1,258,702 was partially done. The renovation was complete but furniture worth Kshs.208,700 had not been delivered.

In the circumstances, value for money on the two (2) projects amounting to Kshs.3,758,702 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 THE 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 the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 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 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 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 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 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 Management.
- Conclude on the appropriateness of 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 June, 2024

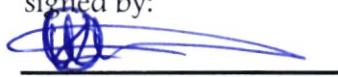
Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. Statement of Receipts and Payments for the Year Ended 30th June 2023

| | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|-------------------|---------------------|
| | | | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 88,000,000 | 182,177,758 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 178,000 | 104,000 |
| TOTAL RECEIPTS | | 88,178,000 | 182,281,758 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 3,253,260 | 3,382,938 |
| Committee expenses | 5 | 4,060,000 | 5,615,020 |
| Use of goods and services | 6 | 4,033,899 | 5,430,879 |
| Transfers to Other Government Units | 7 | 4,850,000 | 115,070,000 |
| Other grants and transfers | 8 | 51,025,890 | 98,362,650 |
| Acquisition of Assets | 9 | 754,260 | - |
| Other Payments | 10 | - | 3,700,000 |
| TOTAL PAYMENTS | | 67,977,309 | 231,561,487 |
| SURPLUS/DEFICIT | | 20,200,691 | (49,279,729) |

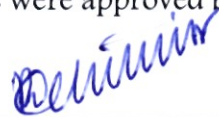
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 26/03 2024 and signed by:



Fund Account Manager

Name: WINNIE KAPTEYA



National Sub-County Accountant

Name: BILLY K. CHEMIZANI
ICPAK M/No: 14500



Chairman NG-CDF Committee

Name: PATRICK K. KINYO


Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Assets and Liabilities as At 30th June, 2023

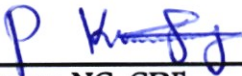
| | Note | 2022-2023 Kshs | 2021-2022 Kshs |
|--|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 11A | 38,729,227 | 18,658,764 |
| Cash Balances (cash at hand) | 11B | - | - |
| Total Cash and Cash Equivalents | | 38,729,227 | 18,658,764 |
| Accounts Receivable | | | |
| Outstanding Imprests | 12 | - | - |
| TOTAL FINANCIAL ASSETS | | 38,729,227 | 18,658,764 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 13 | - | - |
| Gratuity | 13B | 693,399 | 823,627 |
| NET FINANCIAL SSETS | | 38,035,828 | 17,835,137 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 17,835,137 | 67,114,866 |
| Prior year adjustments | 16 | - | - |
| Surplus/Defict for the year | | 20,200,691 | (49,279,729) |
| NET FINANCIAL POSITION | | 38,035,828 | 17,835,137 |

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

The Constituency financial statements were approved by NG CDFC on 26/03/2024 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: KINNIE KAPUUYA

Name: Billy K. Chumani
 ICPAK M/No: 14500

Name: Patrick K Kimayo

Keiyo South Constituency
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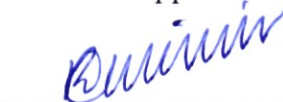
X. Statement of Cash Flows for the Year Ended 30th June 2023

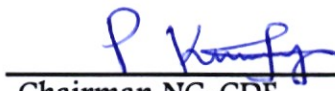
| | | 2022-2023 | 2021-2022 |
|---|----|-------------------|---------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 88,000,000 | 182,177,758 |
| Other Receipts | 3 | 178,000 | 104,000 |
| | | 88,178,000 | 182,281,758 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 3,253,260 | 3,382,938 |
| Committee expenses | 5 | 4,060,000 | 5,615,020 |
| Use of goods and services | 6 | 4,033,899 | 5,430,879 |
| Transfers to Other Government Units | 7 | 4,850,000 | 115,070,000 |
| Other grants and transfers | 8 | 51,025,890 | 98,362,650 |
| Other Payments | 10 | 754,260 | 3,700,000 |
| | | 67,977,309 | 231,561,487 |
| Adjusted for: | | | |
| Decrease/ (Increase) in Accounts receivable | 17 | - | - |
| Increase/ (Decrease) in Accounts Payable | 18 | (130,228) | 228,190 |
| Prior year Adjustments | 15 | - | - |
| Net Adjustments | | (130,228) | 228,190 |
| Net cash flow from operating activities | | 20,070,463 | (49,051,539) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 20,070,463 | (49,051,539) |
| Cash and cash equivalent at BEGINNING of the year | 11 | 18,658,764 | 67,710,303 |
| Cash and cash equivalent at END of the year | | 38,729,227 | 18,658,764 |

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

The Constituency financial statements were approved by NG CDFC on 26/03/2024 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: ALVINIE KAPIONIA

Name: BILLY K. CHAMIRUK
ICPAK M/No: 14522

Name: Patrick K Kimani

*Keiyo South Constituency
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XI. Summary Statement of Appropriation for the Year Ended 30th June 2023

| 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 | 151,960,174 | 18,658,764 | - | 170,618,938 | 106,658,764 | 63,960,174 | |
| Proceeds from Sale of Assets | | | | - | - | - | - |
| Other Receipts | | 178000 | | 178,000 | 178,000 | - | 100.0% |
| TOTAL RECEIPTS | 151,960,174 | 18,836,764 | - | 170,796,938 | 106,836,764 | 63,960,174 | 62.6% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,400,688 | 2,704,227 | | 6,104,915.00 | 3,253,260 | 2,851,655 | 53.3% |
| Committee expenses | 4,489,195 | 1,419,949 | | 5,909,144.25 | 4,060,000 | 1,849,144 | 68.7% |
| Use of goods and services | 7,306,135 | 1,110,603 | | 8,416,737.75 | 4,033,899 | 4,382,839 | 47.9% |
| Transfers to Other Government Units | 69,644,000 | 11,681,109 | | 81,325,109 | 4,850,000 | 76,475,109 | 6.0% |
| Other grants and transfers | 63,861,454 | | | 63,861,453.64 | 51,025,890 | 12,835,564 | 79.9% |
| Acquisition of Assets | 3,258,702 | 776,249 | | 4,034,951.22 | 754,260 | 3,280,691 | 18.7% |
| Other Payments | - | 823627 | | 823,627.00 | | 823,627 | 0.0% |
| Funds pending approval** | | 321000 | | 321,000.00 | - | 321,000 | 0.0% |
| TOTAL | 151,960,174 | 18,836,764 | - | 170,796,938 | 67,977,309 | 102,819,629 | 39.8% |

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

Explanatory Notes.

a) Kshs.178,000 is AIA received during the financial year

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

I. Compensation of employees **underutilization** is because all not all funds had not been received from NGCDFCB at the close of the year and there also due to engaging of new staff

II. Other grants, transfers and acquisition of assets **underutilization** is because not all funds had not been received from NGCDFB

III. Funds pending approval **Underutilization** is because funds had not been approved for utilization during the financial year

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

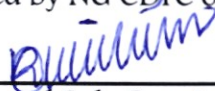
| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|--|---------------|
| Description | Amount |
| Budget utilisation difference totals | 102,819,629 |
| Less undisbursed funds receivable from the Board as at 30 th June 2023 | 63,960,174 |
| | 38,859,455 |
| Increase/(decrease) Accounts payable | (130,228) |
| (Decrease)/Increase Accounts Receivable | - |
| Add/Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the 30 th June 2023 | 38,729,227 |

The Constituency financial statements were approved by NG CDFC on 26/03/2024 and signed by:



Fund Account Manager

Name: WILNANIE KAPUUYA



National Sub-County Accountant

Name: BILLY K. CHEMISIMIA
 ICPAK M/No: 14500



Chairman NG-CDF Committee

Name: Patrick K Kimayo

*Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Budget Execution by Sectors And Projects For The Year Ended 30th June 2023

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f= d/c %) |
|---|---------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | 2022-2023 | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | 2022-2023 | 6/30/2023 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | 3,400,688 | 2,704,227 | | 6,104,915 | 3,253,260 | 2,851,655 | 53 |
| 1.2 Committee allowances | 1,248,000 | 657,460 | | 1,905,460 | 1,445,560 | 459,900 | 76 |
| 1.3 Use of goods and services | 4,468,923 | 693,110.85 | | 5,162,033.85 | 3,202,441 | 1,959,592.85 | 62 |
| Total | 9,117,611 | 4,054,797.85 | - | 13,172,408.85 | 7,901,261 | 5,271,147.85 | 60 |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,011,000 | 295,800 | | 1,306,800 | 962,200 | 344,600 | 74 |
| 2.2 Committee allowances | 1,941,195 | 473,209.25 | | 2,414,404.25 | 1,702,400 | 712,004.25 | 71 |
| 2.3 Use of goods and services | 1,606,610.22 | 410,971.68 | | 2,017,581.90 | 781,298 | 1,236,283.90 | 39 |
| Total | 4,558,805.22 | 1,179,980.93 | - | 5,738,786.15 | 3,445,898 | 2,292,888.15 | 60 |
| Constituency Oversight Committee Expenses (1%) | | | | | | | |
| .2 Committee allowances | 1,056,000 | | | 1,056,000 | - | 1,056,000 | - |
| .3 Use of goods and services | 463,601.92 | | | 463,601.92 | - | 463,601.92 | - |
| Total | 1,519,601.92 | | - | 1,519,601.92 | - | 1,519,601.92 | - |
| 3.0 Emergency | | | | | | | |
| 3.1 Primary Schools | 1,050,000 | 4,200,000 | | 5,250,000 | 5,250,000 | - | 100 |
| 3.2 Secondary schools | | 2,600,000 | | 2,600,000 | 2,600,000 | - | 100 |
| 3.3 Tertiary institutions | | | | | | | |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|---|----------------------|---------------------|----------|----------------------|-------------------|---------------------|-----------|
| Total | 7,636,190 | 7,200,655.28 | | 14,836,845.28 | 7,850,000 | 6,986,845.28 | 53 |
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Secondary Schools | 36,000,000 | 620,608.54 | | 36,620,608.54 | 31,583,733 | 5,036,875.54 | 86 |
| 4.2 Tertiary Institutions | 16,000,000 | 2,189,572 | | 18,189,572 | 15,998,657 | 2,190,915 | 88 |
| 4.3 Social Security | 593,030.45 | | | 593,030.45 | - | 593,030.45 | - |
| 4.4 Special Needs | 593,030.45 | 443,500 | | 1,036,530.45 | 443,500 | 593,030.45 | 43 |
| Total | 53,186,060.90 | 3,253,680.54 | - | 56,439,741.44 | 48,025,890 | 8,413,851.44 | 85 |
| 5.0 Sports | 1,519,601 | 38,871.99 | | 1,558,472.99 | - | 1,558,472.99 | - |
| Total | 1,519,601 | 38,871.99 | | 1,558,472.99 | - | 1,558,472.99 | - |
| 6.0 Environment | | | | | | | |
| Keiyo South Sub-County Education Office | 119,601.74 | | | 119,601.74 | | 119,601.74 | - |
| Matungen Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Chekobei Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Chemurgui Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Mosorto Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kitany Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Sesia Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kipkanao Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kiptenden Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kibomet Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kipkabus Forest Primary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kasar Secondary School | 100,000 | | | 100,000 | | 100,000 | - |
| Kapsowek Secondary School | 100,000 | | | 100,000 | | 100,000 | - |
| Lolgarini Secondary School | 100,000 | | | 100,000 | | 100,000 | - |
| Sego Assistant Chiefs office | 100,000 | | | 100,000 | | 100,000 | - |
| Unutilized | | 187,901.41 | | 187,901.41 | | 187,901.41 | - |
| Total | 1,519,601.74 | 187,901.41 | - | 1,707,503.15 | - | 1,707,503.15 | - |
| 7.0 Primary Schools Projects | | | | | | | |
| Chepketeret Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Kabalwat Primary School | 550,000 | | | 550,000 | | 550,000 | - |
| Kipchiloi Primary School | 2,500,000 | | | 2,500,000 | | 2,500,000 | - |
| Kamwago Primary School | 600,000 | | | 600,000 | | 600,000 | - |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | |
|---|-------------------|---|---|-------------------|---|-------------------|---|
| Kamosong Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Senetwo Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Toror Primary School | 1,550,000 | | | 1,550,000 | | 1,550,000 | - |
| Cheptebo Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Menone Primary School | 650,000 | | | 650,000 | | 650,000 | - |
| Simit Primary School | 637,500 | | | 637,500 | | 637,500 | - |
| Kapsiekwa Primary School | 636,000 | | | 636,000 | | 636,000 | - |
| Cheboge Primary School | 1,350,000 | | | 1,350,000 | | 1,350,000 | - |
| Kipsaos Primary School | 450,000 | | | 450,000 | | 450,000 | - |
| Kombatich Primary School | 2,500,000 | | | 2,500,000 | | 2,500,000 | - |
| Mokwo Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Kitany Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Kipkanao Primary School | 1,550,000 | | | 1,550,000 | | 1,550,000 | - |
| Kewapmwen Primary School | 500,000 | | | 500,000 | | 500,000 | - |
| Chop Primary School | 600,000 | | | 600,000 | | 600,000 | - |
| Adventist School Tarakwone Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Katumoi Primary School | 202,500 | | | 202,500 | | 202,500 | - |
| Chepsirei Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Kapkono Primary School | 350,000 | | | 350,000 | | 350,000 | - |
| Munyek Primary School | 350,000 | | | 350,000 | | 350,000 | - |
| Kimwarer Primary School | 350,000 | | | 350,000 | | 350,000 | - |
| Kaptarkok Primary School | 1,950,000 | | | 1,950,000 | | 1,950,000 | - |
| Chebulbul Primary School | 1,250,000 | | | 1,250,000 | | 1,250,000 | - |
| Walbei Primary School | 600,000 | | | 600,000 | | 600,000 | - |
| Chepkorio Primary School | 600,000 | | | 600,000 | | 600,000 | - |
| Kiebor Primary School | 1,200,000 | | | 1,200,000 | | 1,200,000 | - |
| Kamwosor Primary School | 600,000 | | | 600,000 | | 600,000 | - |
| Kaptubei Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Chemurgui Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Kibargoi Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 | - |
| Total | 45,776,000 | - | - | 45,776,000 | - | 45,776,000 | - |
| 8.0 Secondary Schools Projects | | | | | | | - |
| St. Gregory Kipkabus Downs Secondary School | 3,500,000 | | | 3,500,000 | | 3,500,000 | - |

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | |
|--|-------------------|------------------|---|---------------------|---------|-------------------|----|
| Kapchebutuk Adventist Mixed Day Secondary School | 2,680,000 | | | 2,680,000 | | 2,680,000 | - |
| St. Patrick Kabirirsus Mixed Day Secondary School | 1,700,000 | | | 1,700,000 | | 1,700,000 | - |
| St.Thomas Kapchorwa Secondary School | 2,680,000 | | | 2,680,000 | | 2,680,000 | - |
| Chepsamo Secondary School | 4,400,000 | | | 4,400,000 | | 4,400,000 | - |
| St. Agatha Mokwo Girls Secondary School | 1,400,000 | | | 1,400,000 | | 1,400,000 | - |
| Kasar Secondary School | 1,350,000 | | | 1,350,000 | | 1,350,000 | - |
| Total | 17,710,000 | - | - | 17,710,000 | - | 17,710,000 | - |
| 9.0 Tertiary institutions Projects | | | | - | | - | |
| Total | - | | - | - | - | - | |
| 10.0 Security Projects | | | | - | | - | |
| Kabiemit Chief's Office | 670,000 | | | 670,000 | | 670,000 | - |
| Kapkenda Police Post | | 1,000,000 | | 1,000,000 | | 1,000,000 | - |
| Epke Chief's Office | 1,050,000 | | | 1,050,000 | | 1,050,000 | - |
| Epke Assistant Chief's Office | 272,000 | | | 272,000 | | 272,000 | - |
| Soy Division Assistant County Commissioner's House | 1,000,000 | | | 1,000,000 | | 1,000,000 | - |
| Mosop Chief's Office | 670,000 | | | 670,000 | | 670,000 | - |
| Kaptagat Assistant Chief's Office | 30,000 | | | 30,000 | | 30,000 | - |
| Kitany Chief's Office | 216,000 | | | 216,000 | | 216,000 | - |
| Tumeiyo Assitant Chief Office | 350,000 | | | 350,000 | | 350,000 | - |
| Kamelil Assistant Chiefs Office | 1,900,000 | | | 1,900,000 | | 1,900,000 | - |
| Total | 6,158,000 | 1,000,000 | - | 7,158,000 | - | 7,158,000 | - |
| 11.0 Acquisition of assets | | | | - | | - | |
| Keiyo South Strategic Plan | 2,000,000.00 | | | 2,000,000 | - | 2,000,000 | - |
| NG-CDF Office | 1,258,702.22 | | - | 1,258,702.22 | - | 1,258,702 | - |
| Total | 3,258,702 | | - | 3,258,702.22 | - | 3,258,702 | - |
| 12.0 Other payments | | | | - | | - | |
| Ng-Cdf (Purchase of one | | 611,415 | | 611,415 | 606,070 | 5,345 | 99 |

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| | | | | | | | |
|---|--------------------|-------------------|----------|--------------------|-------------------|--------------------|-----------|
| 125CC Yamaha motorcycle) | | | | | | | |
| NG-CDF (Fixing of curtain rails and laying of tiles) | | 14,204 | | 14,204 | | 14,204 | - |
| Ng-Cdf) Renovation of four door pit latrine to completion(Tilling and painting) | | 150,000 | | 150,000 | 148,190 | 1,810 | 99 |
| Ng-Cdf) Fixing of inbuilt filling cabinets in 4 offices at Ngcdf Office | | 630 | | 630 | | 630 | - |
| Total | | 776,249 | - | 776,249.00 | 754,260 | 21,989 | 97 |
| 13.0 unallocated fund | | | | | | | |
| Unapproved projects | | | | | | - | |
| Gratuity Provisions | | 823,627 | | 823,627 | - | 823,627 | - |
| AIA | | 321,000 | | 321,000 | | 321,000 | - |
| PMC savings | | | | | | - | |
| Total | - | 1,144,627 | - | 1,144,627 | - | 1,144,627 | - |
| | 151,960,174 | 18,836,764 | - | 170,796,938 | 67,977,309 | 102,819,629 | 40 |

XIII. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 Equivalent.

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 30th June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 202x.

14. Errors

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

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

15. Related Party Transactions

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

Keiyo South Constituency
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XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022-2023 | 2021-2022 |
|--------------------|-------------------|--------------------|
| Normal Allocation | Kshs | Kshs |
| AIE NO. B 140925 | | 33,000,000 |
| AIE NO. B 105459 | | 44,000,000 |
| AIE NO. B 128849 | | 12,000,000 |
| AIE NO. B 105798 | | 22,000,000 |
| AIE NO. B 128538 | | 5,000,000 |
| AIE NO. B 154046 | | 12,000,000 |
| AIE NO. B 164488 | | 18,000,000 |
| AIE NO. B 155844 | | 24,088,879 |
| AIE NO. B 155961 | | 12,088,879 |
| AIE NO. B 185095 | 7,000,000 | |
| AIE NO. B 185629 | 15,000,000 | |
| AIE NO. B 185512 | 6,000,000 | |
| AIE NO. B 206129 | 5,000,000 | |
| AIE NO. B 206383 | 12,000,000 | |
| AIE NO. B 205767 | 12,000,000 | |
| AIE NO. B 207891 | 15,000,000 | |
| AIE NO. B 207529 | 16,000,000 | |
| TOTAL | 88,000,000 | 182,177,758 |

2. Proceeds From Sale of Assets

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | 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

| 3 OTHER RECEIPTS | | |
|-------------------------|------------------|------------------|
| Description | 2022-2023 | 2021-2022 |
| | Kshs | Kshs |
| Interest Received | | - |

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| | | |
|---|-------------------|----------------|
| Rents | | - |
| Receipts Sale of Tender Documents | 178,000.00 | 104,000 |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs | | - |
| Other Receipts Not Classified Elsewhere (specify) | - | - |
| TOTAL | 178,000.00 | 104,000 |

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National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

| 4 COMPENSATION OF EMPLOYEES | | |
|--|------------------|------------------|
| Description | 2022-2023 | 2021-2022 |
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 1,944,267. | 2,025,200. |
| Personal allowances paid as part of salary | | |
| House allowance | 302,100 | 336,000 |
| Transport allowance | 313,500 | 336,000 |
| Leave allowance | 32,000 | 32,000 |
| Gratuity-contractual employees | 602,713 | 619,178 |
| Employer Contributions Compulsory national social security schemes | 58,680 | 34,560 |
| TOTAL | 3,253,260 | 3,382,938 |

5. Committee Expenses

| 5. Committee Expenses | 2022-2023 | 2021-2022 |
|------------------------------|------------------|------------------|
| Sitting allowance | 3,147,960 | 5,484,620 |
| Other committee expenses | 912,040 | 130,400 |
| TOTAL | 4,060,000 | 5,615,020 |

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6. Use of Goods and services

| Description | 2022-2023 | 2021-2022 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 99,236 | 91,189 |
| Communication, supplies and services | 105,669 | 80,098 |
| Domestic travel and subsistence | 279,300 | 1,286,000 |
| Printing, advertising and information supplies & services | 72,508 | 291,330 |
| Rentals of produced assets | | - |
| Training expenses | 962,200 | 303,700 |
| Hospitality supplies and services | 435,523 | 561,315 |
| Insurance costs | 65,293 | 61,252 |
| Specialised materials and services | | |
| Office and general supplies and services | 571,732 | 940,506 |
| Fuel , oil & lubricants | 784,138 | 632,292 |
| Other operating expenses | 20,200 | 37,500 |
| Bank service commissin and charges | 100,000 | 132,283 |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | 520,600 | 773,814 |
| Routine maintenance- other assets | 17,500 | 239,600 |
| TOTAL | 4,033,899 | 5,430,879 |

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

| 7 TRANSFER TO OTHER GOVERNMENT ENTITIES | | |
|---|---------------------|--------------------|
| Description | 2022-2023 | 2021-2022 |
| | Kshs | Kshs |
| Transfers to Primary Schools | 2,250,000.00 | 65,250,000 |
| Transfers to Secondary Schools | 2,600,000.00 | 49,420,000 |
| Transfers to Tertiary Institutions | - | 400,000 |
| TOTAL | 4,850,000.00 | 115,070,000 |

8. Other Grants and Other transfers

| 8 OTHER GRANTS AND OTHER PAYMENTS | | |
|---|-------------------|-------------------|
| Description | 2022-2023 | 2021-2022 |
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 31,583,733 | 41,562,453 |
| Bursary -Tertiary (see attached list) | 15,998,657 | 27,814,428 |
| Bursary- Special Schools | 443,500 | 755,795 |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | - |
| Security Projects (see attached list) | - | 16,184,400 |
| Sports Projects (see attached list) | - | 1,295,574.00 |
| Environment Projects (see attached list) | - | 3,400,000 |
| Emergency Projects (see attached list) | 3,000,000 | 7,350,000 |
| Roads Projects | - | - |
| TOTAL | 51,025,890 | 98,362,650 |

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

| Non Financial Assets | 2022-2023 | 2021-2022 |
|--|-------------------|------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | | - |
| Refurbishment of Buildings | 148,190 | - |
| Purchase of Vehicles and Other Transport Equipment | 606,070 | - |
| Purchase of Household Furniture and Institutional Equipment | | |
| Purchase of office furniture and and General Equipment | - | - |
| 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 | 754,260.00 | - |

10. Other Payments

| | 2022-2023 | 2021-2022 |
|---|------------------|------------------|
| Abc Bank (Keiyo South Sub County Education Office | - | 3,500,000 |
| Kocholwo Zone Curriculum Support Office | - | 200,000 |
| | | - |
| TOTAL | - | 3,700,000 |

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11. Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2022-2023 | 2021-2022 |
|--|---------------|------------|
| | Kshs | Kshs |
| 11A: Bank Accounts (Cash Book Bank Balance) | | |
| <i>African Banking Corporation Ltd Ng-Cdf Keiyo South Constituency</i> | 38,729,227.25 | 18,658,764 |
| Total | 38,729,227.25 | 18,658,764 |
| | | |
| 11 B: Cash on Hand | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>Specify</i>) | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

12. Outstanding Imprests

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

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

Keiyo South Constituency
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Notes to the Financial Statement Continued

13. Retention

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | 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 | - | - |

14. Gratuity

| | 2022-2023 | 2021-2022 |
|---|-----------|-----------|
| | KShs | KShs |
| Gratuity as at 1 st July (A) | 823,627 | 595,437 |
| Gratuity held during the year (B) | 602,713 | 619,178 |
| Gratuity paid during the Year (C) | 732,941 | 390,988 |
| Closing Gratuity as at 30 th June D= A+B-C | 693,399 | 823,627 |

15. Fund Balance B/F

| | (1 st July 2022) | (1 st July 2021) |
|------------------------------|-----------------------------|-----------------------------|
| | Kshs | Kshs |
| Bank accounts | 18,658,764.00 | 67,710,303 |
| Cash in hand | | |
| Imprest | | |
| Total | 18,658,764.00 | 67,710,303 |
| Less | | |
| Payables: - Retention | - | - |
| Payables - Gratuity | 823,627 | 595,437 |
| Fund Balance Brought Forward | 17,835,137 | 67,114,866 |

[Provide short appropriate explanations as necessary]

Keiyo South Constituency
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16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

| | Insert current FY | Insert previous FY |
|--|-------------------|-----------------------|
| | 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 | - | - |
| Net changes in accounts Receivables D - A | - | - |

18. Changes In Accounts Payable – Deposits and Retentions

| | 2022-2023 | 2021-2022 |
|---|---------------------|-----------------|
| | Kshs | Kshs |
| Deposits and Retention as a t 1st July 2019 (A) | 823,627 | 595,437 |
| Deposits and Retention held during the year (B) | 602,713 | 619,178 |
| Deposits and Retention paid during the year © | 732,941 | 390,988 |
| Closing accounts payable at 30th June (D=A+B-C) | 693,399.00 | 823,627 |
| Net changes in accounts payables D-A | (130,228.00) | 228,190. |

Keiyo South Constituency
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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|-----------------------------|--------------------------|---------------------------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

19.2: Pending Staff Payables (See Annex 2)

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|---------------------------|--------------------------|---------------------------|
| | Kshs | Kshs |
| NGCDFC Staff | 693,399 | - |
| Others (<i>specify</i>) | - | - |
| Total | 693,399 | - |

19.3: Unutilized Fund (See Annex 3)

| | 2022-2023 | 2021-2022 |
|---|--------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 2,851,655 | 2,704,227 |
| Committee Expenses | 1,849,144 | |
| Use of goods and services | 4,382,839 | 2,530,554 |
| Amounts due to other Government entities (see attached list) | 76,475,109 | - |
| Amounts due to other grants and other transfers (see attached list) | 12,835,564 | 11,681,109 |
| Acquisition of assets | 3,280,691 | 611,415 |
| Others (<i>specify</i>) | 823,627 | 988,461 |
| Funds pending approval | 321,000 | 143,000 |
| Total | 102,819,629 | 18,658,766 |

*Keiyo South Constituency
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18.4: PMC account balances (See Annex 5)

| | <i>Insert current FY</i> | <i>Insert previous FY</i> |
|--|--------------------------|---------------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 20,017,946 | 89,015,844 |
| Total | 20,017,946 | 89,015,844 |

Keiyo South Constituency
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XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance | 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 | | | | | |

*Keiyo South Constituency
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Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance 30 th June 2023 | Comments |
|----------------------|------------------------------|---------------|---|----------|
| NG-CDFC Staff | | | | |
| 1.Paul Kiptoo | Account Assistant | 7/2/2021 | 317,933 | |
| 2.Hosea Chelugo | Clerk of Works | 7/2/2021 | 281,534 | |
| 3.Mercy J.Kiplagat | Records Management Assistant | 2/5/2023 | 15,240 | |
| 4.Anthony K.Korir | Clerk of Works | 2/5/2023 | 18,706 | |
| 5.Annita J.Chirchir | Ict Assistant | 2/5/2023 | 15,240 | |
| 6.Patrick K. Kosgei | Security Officer | 2/5/2023 | 10,472 | |
| 7.Patrick K.Maiyo | Security Officer | 2/5/2023 | 10,472 | |
| 8.Leah J.Kimenjo | Office Assistant | 2/5/2023 | 10,472 | |
| 9.Sammy Toroitich | Driver | 2/5/2023 | 13,330 | |
| Sub-Total | | | 693,399 | |
| Grand Total | | | 693,399 | |

Keiyo South Constituency
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Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance 2022-2023 | Outstanding Balance 2021-2022 | Comments |
|--|--|----------------------------------|----------------------------------|----------|
| Compensation of employees | | 2,851,655 | 2,704,227 | |
| Use of goods & services | | 6,231,982.92 | 2,530,554 | |
| Amounts due to other Government entities | | | | |
| Primary Schools | | 45,776,000 | | |
| Secondary Schools | | 17,710,000 | | |
| | | | | |
| Sub-Total | | 63,486,000 | | |
| Amounts due to other grants and other transfers | | | | |
| Bursary | | | | |
| Bursary -Secondary Schools | Payment of bursary to needy students | 5,036,875.54 | 620,609 | |
| Social Security | | 593,030.45 | | |
| Bursary- Tertiary Institutions | Payment of bursary to needy students | 2,190,915 | 2,189,572 | |
| Bursary-Special Schools | Payment of bursary to needy students | 593,030.45 | 443,500 | |
| SPORTS | | | | |
| Sports | To support youth groups by organizing ball games tournaments and athletics championships | 1,558,472.99 | 38,872 | |
| ENVIRONMENT | | | | |
| Environment | Purchase of water tanks | 1,707,503.15 | 187,901 | |

Keiyo South Constituency
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| | | | | |
|------------------------------|---|----------------------|-------------------|--|
| EMERGENCY | | | | |
| EMERGENCY | To cater for any unforeseen occurrences/ calamities | 6,986,845.28 | 7,200,655 | |
| | | | | |
| | | | | |
| | | | | |
| Security | | | | |
| Security projects | | 7,158,000 | 1,000,000 | |
| | | | | |
| Sub-Total | | 25,824,672.86 | 11,681,109 | |
| Acquisition of assets | | | | |
| Keiyo South Strategic Plan | | 2,000,000 | | |
| NG-CDF Office | | 1,258,702.22 | | |
| Ngcdf Offices | Purchase of one 125CC Yamaha motorcycle | | 611,415 | |
| Ngcdf Offices | additional funds for Purchase of MotorVehicle Dt 175 | 5,345 | | |
| Ngcdf Offices | Fixing of curtain rails and laying of tiles | 14,203.60 | 14,204 | |
| NG-CDF Office | Renovation of four door pit latrine to completion(Tilling and painting) | 1,810 | 150,000 | |
| Ngcdfc Offices | Fixing of inbuilt filling cabinets in 4 offices at Ngcdf Office | 630 | 630 | |
| | | | | |

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| | | | | |
|---------------------------|--|----------------|------------|--|
| Sub Total | | 3,280,690.82 | 776,249 | |
| Others (<i>specify</i>) | | | | |
| Provisions for Gratuity | | 823,627.00 | 823,627 | |
| Sub total | | 823,627.00 | 823,627 | |
| Funds pending approval | | 321,000.00 | 143,000 | |
| Sub-Total | | 102,819,628.60 | 18,658,766 | |
| Funds pending approval | | | | |
| Grand Total | | 102,819,628.60 | 18,658,766 | |

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Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) 2021-2022 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2022-2023 |
|--|--|-------------------------------------|-------------------------------------|---|
| Land | 520,000 | | | 520,000 |
| Buildings and structures | 8,380,295 | | | 8,380,295 |
| Transport equipment | 8,365,696 | 595,620.00 | | 8,961,316 |
| Office equipment, furniture and fittings | 1,291,065 | 1,960.00 | | 1,293,025 |
| ICT Equipment, Software and Other ICT Assets | 1,380,260 | | | 1,380,260 |
| Other Machinery and Equipment | 20,448 | | | 20,448 |
| Heritage and cultural assets | - | | | - |
| Intangible assets | - | | | - |
| Total | 19,957,764 | | | 20,555,344 |

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Annex 5 –PMC Bank Balances As At 30th June 2023

| NO. | PMC NAME PMC | Account number | Bank | DATE A/C OPENED | Bank Balance 2022/2023 | Bank Balance 2021/2022 |
|-----|---|----------------|--------|--------------------|---------------------------|---------------------------|
| 1 | Atebei Adventist Pry School-tarakwane | 01008030019617 | Sidian | 18/01/2022 | 48,472 | 1,148,975 |
| 2 | Keiyo South Sub County Deputy Commissioner | 01008030019627 | Sidian | 1-Dec-21 | 563 | 998,975 |
| 3 | Kapsowek Sec School | 01008030019637 | Sidian | 12/6/2022 | 11,803 | 874,695 |
| 4 | Koimur Hill Day Sec School | 01008030019647 | Sidian | 6/4/2022 | 653,258 | 498,975 |
| 5 | Kipsaina Integrated Pry School | 01008030019657 | Sidian | 25/01/2022 | 12,655 | 61,495 |
| 6 | Ngobisi Pry School | 01008030019667 | Sidian | 9-Dec-08 | 61,517 | 61,517 |
| 7 | Soy Assistant Chiefs Office | 01008030019677 | Sidian | 22/04/2022 | 13,245 | 198,975 |
| 8 | Kaptagat Girls Sec School | 01008030019687 | Sidian | 2/8/2022 | 107,722 | 2,399,975 |
| 9 | St.Marys Kipiriria Pry School | 01008030019697 | Sidian | 2/3/2022 | 18,791 | 448,975 |
| 10 | Chop Primary School | 01008030019707 | Sidian | 24/05/2022 | 19,401 | 348,975 |
| 11 | Chebior Pry School | 01008030019727 | Sidian | 2/6/2022 | 23,173 | 348,975 |
| 12 | Kiptulos Assistant Chiefs Office | 01008030019737 | Sidian | 2-Nov-21 | 91,959 | 1,598,975 |
| 13 | Menone Pry School | 01008030019747 | Sidian | 10-Jul-08 | 22,175 | 588,975 |
| 14 | Keiyo South Sub County Education Office | 01008030019757 | Sidian | 17/06/2022 | 300,397 | 3,500,000 |
| 15 | Kocholwo Curriculum Support Office | 01008030019767 | Sidian | 22/06/2022 | 16 | 197,475 |
| 16 | Kapsogom Assistant Chiefs Office | 01008030019797 | Sidian | 1/15/2022 | 22,568 | 350,000 |

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|----|---|----------------|--------|------------|-----------|-----------|
| 17 | Kipsaina Assistant Chiefs Office | 0100803001982 | Sidian | 4/6/2022 | 53 | - |
| 18 | St. Benedict Teber Mixed day Secondary School | 01008150085228 | Sidian | 26-Oct-18 | 515,222 | 949,987 |
| 19 | Kewane Primary School | 01008150085268 | Sidian | 26-Oct-18 | 196,703 | 1,630,587 |
| 20 | Mencheiwa Primary School | 1008150086586 | Sidian | 6/2/2019 | 3,227 | - |
| 21 | St Patricks Kabirirsus Mixed Day Secondary School | 1008150087364 | Sidian | 8/3/2019 | 3,154 | - |
| 22 | Kapsiekwa primary School | 01008150109189 | Sidian | 16-Jul-14 | 300,000 | - |
| 23 | Kiptengwer Primary School | 1103417932 | kcb | 9/1/2007 | 227,992 | 229,056 |
| 24 | Kiptulos Pri School | 1103442473 | KCB | KCB | 80,051 | 82,307.00 |
| 25 | WalbeiPrimary School | 1109500599 | KCB | KCB | | 42,800 |
| 26 | Chepsigot Sec School | 1110254857 | Kcb | 17/12/2008 | | 208,174 |
| 27 | Kitany Polytechnic | 1130519074 | KCB | KCB | 58,730 | 58,730 |
| 28 | Keiyo south environmental project | 1201926564 | KCB | 8/11/2016 | 236,469 | 1,953,460 |
| 29 | Lelboinet Chiefs Office | 1210304538 | KCB | KCB | 765 | 10,732 |
| 30 | Chepsire TVC | 1265240825 | KCB | 27/09/2019 | 94,342 | 139,569 |
| 31 | St Agatha Mokwo Sec School | 1285469305 | Kcb | 4/5/2021 | 680 | - |
| 32 | Kabechei Primary School | 100803000932 | Sidian | 19/05/2009 | 1,352 | - |
| 33 | Cherota Assistant. Chiefs Office | 0100803019437 | Sidian | 23-Jul-12 | 92,575 | 1,900,000 |
| 34 | Kaptagat Chiefs Office | 200100000106 | Access | 2/8/2020 | 44,877.64 | - |

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|----|------------------------------------|----------------|--------|------------|-----------|-----------|
| 35 | Kiptengwer Assistant Chiefs Office | 300163795293 | Equity | 12/5/2018 | 61,768.50 | 61,769 |
| 36 | Nyaru Resource Centre | 0300163795293 | Equity | | 879.20 | 879.00 |
| 37 | Munyek Primary School | 0300262715919 | Equity | 11/8/2014 | | 285,042 |
| 38 | Kapkosom Primary School | 300298252599 | Equity | 5/5/2018 | 1,337 | - |
| 39 | Kombatich Primary School | 1008030000480 | Sidian | 7/7/2008 | 898 | - |
| 40 | Chepkosom Primary school | 01008030000529 | Sidian | 7-Jul-08 | 427,559 | 559,972 |
| 41 | Kapletingi Primary School | 1008030000537 | Sidian | 7/7/2008 | 104,390 | - |
| 42 | Chepketeret Pry School | 01008030000545 | Sidian | 7-Jul-08 | 87,928 | 1,171,226 |
| 43 | Simotwo Primary School | 01008030000553 | Sidian | 7/7/2008 | 6,675 | 73,013 |
| 44 | Kipsaina Primary Schoool | 01008030000561 | Sidian | 7/7/2008 | 80,316 | 588,647 |
| 45 | Kipchiloi Primary School | 1008030000588 | Sidian | 7-Jul-08 | 29,751 | 78,944 |
| 46 | Sesia Primary School | 1008030000741 | Sidian | 14-Jul-08 | 54,980 | 1,608,170 |
| 47 | Kapchorwa Primary school | 01008030000766 | Sidian | 14-Jul-08 | 4,507 | 2,529,893 |
| 48 | Kipkabus Forest Primary School | 01008030000774 | Sidian | 14-Jul-08 | 1,819 | 60,454 |
| 49 | Kaptagat DEB primary School | 01008030000863 | Sidian | 14-Jul-08 | 106,509 | 566,692 |
| 50 | Tugumoi Pri Sch | 01008030001010 | Sidian | 22-Jul-08 | 362,065 | 2,200,519 |
| 51 | Kamelil Primary School | 1008030001029 | Sidian | 7/22/2008 | 453,045 | 151,305 |
| 52 | Kapkono Primary School | 01008030001185 | Sidian | 24/07/2008 | 86,251 | - |
| 53 | Ketigoi Pry School | 01008030005563 | Sidian | 19-Nov-08 | | |

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|----|-----------------------------------|----------------|--------|------------|-----------|-----------|
| | | | | | 29,105 | 550,738 |
| 54 | Biwott Mixed Day Secondary School | 1008030005695 | Sidian | 11/24/2008 | 39,250 | 914,539 |
| 55 | Emsea Primary School | 1008030005725 | Sidian | 25/11/2008 | 102,774 | - |
| 56 | Kapkenda Sec School | 01008030006780 | Sidian | 1/9/2009 | 101,735 | 1,267,921 |
| 57 | Kaptarkok Primary School | 1008030006802 | Sidian | 12-Jan-09 | 607,378 | 168,438 |
| 58 | Lolgarini Primary | 01008030007183 | Sidian | 26-Jan-09 | 6,936 | 18,909 |
| 59 | Kipsaos Boarding Pry Sch. | 01008030007361 | Sidian | 3-Feb-09 | 303,359 | 2,335,351 |
| 60 | Koptega Primary School | 01008030006098 | sidian | 8-Dec-08 | 1,003,182 | - |
| 61 | Kabawa Primary School | 1008030007477 | Sidian | 13/02/2009 | 121,370 | - |
| 62 | Kowochii Primary School | 01008030007493 | Sidian | 14-Feb-09 | 72,887 | 1,181,841 |
| 63 | Kipchorwa Primary School | 1008030007574 | Sidian | 12/2/2009 | 133,455 | - |
| 64 | Mokwo Primary School | 01008030008937 | Sidian | 13-Oct-11 | 26,504 | 405,603 |
| 65 | Kipsaos Secondary School | 1008030008953 | Sidian | 16/04/2009 | 121,538 | - |
| 66 | St.Joseph Sec School Kipsaina | 01008030009097 | Sidian | 21/04/2009 | 385,882 | 3,882,874 |
| 67 | Chemurgui Primary School | 1008030009305 | Sidian | 1-Mar-10 | 9 | 101,556 |
| 68 | Kibomet Primary School | 1008030009313 | Sidian | 19/05/2009 | 99,271 | - |
| 69 | Biwott Sec School | 01008030009402 | Sidian | 5/22/2009 | 891,479 | 1,201,709 |
| 70 | Kocholwo Pry School | 01008030010737 | Sidian | 14-Jul-09 | 61,502 | 1,212,028 |
| 71 | Turesia Pry School | 01008030013957 | Sidian | 12-Feb-10 | 128,941 | 695,337 |

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| | | | | | | |
|----|------------------------------------|----------------|--------|-------------|---------|-----------|
| 72 | Chemwabul Primary School. | 01008030014066 | Sidian | 1-Mar-10 | 51,577 | 1,169,700 |
| 73 | Kapchebutuk Pri School | 01008030014074 | Sidian | 3/4/2010 | 10,724 | 10,725 |
| 74 | Loboen Pry School | 01008030014112 | Sidian | 24-Mar-10 | 17,868 | 452,045 |
| 75 | Chebirei Mixed Day School | 01008030014120 | Sidian | 6-Apr-10 | 59,718 | 730,342 |
| 76 | Kimwogo Mixed Day Secondary School | 1008030014678 | Sidian | 10/9/2010 | 855 | - |
| 77 | Epke Primary School | 1008030014686 | Sidian | 13-Sep-10 | 60,942 | 1,107,011 |
| 78 | Kiebor Pry School | 01008030014708 | Sidian | 14-Sep-10 | 221,741 | 522,766 |
| 79 | Ketigoi Secondary School | 01008030014791 | Sidian | 27-Sep-10 | 67,667 | 1,407,502 |
| 80 | Kipkanao Pry School | 01008030014831 | Sidian | 11-Oct-10 | 27,058 | 677,761 |
| 81 | Kamwosor Primary School | 1008030014864 | Sidian | 14/10/2010 | 79,821 | - |
| 82 | Tulwobei Primary School | 01008030014910 | Sidian | 10/28/2010 | 66,698 | 589,106 |
| 83 | Kaptilol Day Secondary School | 01008030015062 | Sidian | 29-Jan-11 | 1,104 | 196,369 |
| 84 | Kimwogo Pri Sch | 01008030015356 | Sidian | 16-Feb-11 | 64,969 | 361,410 |
| 85 | Kimoloi Primary School | 1008030015461 | Sidian | 14/03/2011 | 2,352 | - |
| 86 | St.Thomas Kapchorwa Day School | 1008030015501 | Sidian | 12/05/20211 | 93,973 | - |
| 87 | Lolgarini Mixed Day Sec. School. | 01008030015526 | Sidian | 14-May-11 | 154,026 | 1,270,125 |
| 88 | Kiptulos Secondary School | 01008030015641 | Sidian | 6-Jun-11 | 73,170 | 1,646,210 |
| 89 | Kapsergong Primary School | 1008030015828 | Sidian | 1/7/2011 | 5,922 | - |
| 90 | Changach Barak Primary | 01008030016182 | Sidian | 6-Oct-11 | | |

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|-----|---------------------------------------|----------------|--------|------------|---------|-----------|
| | | | | | 184,885 | 868,630 |
| 91 | Molol Primary School | 1008030016282 | Sidian | 13-Oct-11 | 56,791 | 56,791 |
| 92 | Kapkut Pry School | 01008030016372 | Sidian | 11/7/2011 | 5,012 | 242,561 |
| 93 | Chepsamo Mixed Day Secondary School | 1008030016412 | Sidian | 28-Nov-11 | 56,055 | 154,555 |
| 94 | Kapkitony Pry School | 01008030016452 | Sidian | 12/21/2011 | 242,560 | 242,561 |
| 95 | Kipkabus Downs Sec. School-St Gregory | 1008030016642 | Sidian | 24/02/2012 | 63,143 | - |
| 96 | Kibonge Primary School | 01008030016822 | Sidian | 24-Apr-12 | 49,604 | 1,150,060 |
| 97 | Muskut Mixed Day Secondary School | 1008030016832 | Sidian | 25/04/2012 | 12,102 | - |
| 98 | Sabor Primary School | 01008030016972 | Sidian | 5/24/2012 | 97,861 | 1,285,456 |
| 99 | Kombatich Mixed Day Secondary | 1008030017050 | Sidian | 13-Jun-12 | 182,613 | 2,801,256 |
| 100 | Toror Primary School | 1008030017070 | Sidian | 20-Jun-12 | 303,646 | 402,546 |
| 101 | Simotwo High School. | 01008030017130 | Sidian | 11-Jul-12 | 105,449 | 105,450 |
| 102 | Lelboinet Secondary School | 1008030017150 | Sidian | 17/07/2012 | 28,276 | - |
| 103 | Chepsirei Primary School | 1008030017190 | Sidian | 31-Jul-12 | 146,609 | 245,509 |
| 104 | Kapchebelel Sec. School | 01008030017280 | Sidian | 9/17/2012 | 57,842 | 1,249,991 |
| 105 | Surmo Primary School | 01008030017320 | Sidian | 21-Sep-12 | | 1,590,384 |
| 106 | Kogibor Primary School | 1008030017370 | Sidian | 5/11/2012 | 51,910 | - |
| 107 | Kapletingi Mixed Day Secondary school | 01008030017380 | Sidian | 9/26/2012 | 216,727 | 1,821,094 |
| 108 | Flax Primary School | 1008030017390 | Sidian | 21/08/2014 | 11,067 | - |

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|-----|---------------------------------|----------------|--------|------------|---------|-----------|
| 109 | Kapsegut Primary School | 1008030017590 | Sidian | 6/10/2012 | 62,108 | - |
| 110 | Tinone Primary School | 1008030017590 | Sidian | 19/02/2021 | 46,499 | - |
| 111 | Matungen Primary School | 01008030017630 | Sidian | 9-Oct-12 | 64,116 | 1,275,566 |
| 112 | Kitany Primary School | 1008030017640 | Sidian | 9/2/2021 | 16,886 | - |
| 113 | EpkeChief's Office | 1008030017830 | Sidian | 5-Nov-12 | 25,040 | 400,530 |
| 114 | Adventist Sec School | 01008030018009 | Sidian | 13-Dec-12 | 279,886 | 2,872,263 |
| 115 | Chemoibon Pri School-2 | 01008030018159 | Sidian | 18-May-09 | 29,706 | 194,982 |
| 116 | Kapkitony Secondary school | 1008030018339 | Sidian | 1/30/2014 | 203,473 | 1,629,940 |
| 117 | Chebirei Pry School | 01008030018459 | Sidian | 17-Apr-14 | 40,193 | 40,194 |
| 118 | Toroplongon Primary School | 1008030018699 | Sidian | 10/9/2014 | 2,684 | - |
| 119 | Rokocho Mixed Day sec School | 01008030018717 | Sidian | 26/07/2022 | 36,893 | 448,975 |
| 120 | Kipkabus Down Primary School | 01008030018739 | Sidian | 10-Oct-14 | 64,490 | 36,684 |
| 121 | Turesia Mixed Day Sec School | 01008030018787 | Sidian | 27/06/2022 | | 98,975 |
| 122 | Atnas Kandie School | 1008030018869 | Sidian | 17/2/2015 | 132,290 | - |
| 123 | Kaptilol Primary School | 01008030018969 | Sidian | 23ARP2015 | 67,015 | 673,922 |
| 124 | Kapkwoni Chiefs Office | 01008030019057 | Sidian | 11/16/2015 | 266 | 266 |
| 125 | Setano Primary School | 1008030019037 | Sidian | 18-Dec-15 | 32,736 | 403,276 |
| 126 | Keiyo South Constituency Sports | 1008030019357 | Sidian | 14-Dec-20 | 3,324 | 3,324 |
| 127 | Tambul Boarding Primary School | 1008030019367 | Sidian | 12/18/2020 | | |

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|-----|--|------------------|----------|------------|---------|-----------|
| | | | | | 64,110 | 586,303 |
| 128 | Keiyo South Sub County Police Headquarters Offices | 1008030019377 | Sidian | 8/1/2021 | 69,455 | - |
| 129 | Kamosong Primary School | 01008030019387 | Sidian | 2/19/2021 | - | 143,811 |
| 130 | Kamosong Primary School | 01008030019387 | National | 19/02/2021 | | - |
| 131 | Kapcheptek Assistant Chiefs Office | 01008030019407 | Sidian | 6/18/2021 | 1,574 | 70,968 |
| 132 | Koimur Assistant Chiefs Office | 01008030019417 | Sidian | 23-Jun-21 | 498,975 | 498,975 |
| 133 | Sego Assistant . Chiefs Office | 01008030019427 | Sidian | 29/06/2022 | 122,107 | 1,900,000 |
| 134 | Kabiemit Ward Resource Centre | 01008030019447 | Sidian | 26-Jul-21 | 23,142 | 497,950 |
| 135 | Kalwal Mixed Day School | 01008030019467 | Sidian | 12-Jun-15 | 137,188 | 2,430,766 |
| 136 | Kaptarakwa Resorce Centre | 01008030019487 | Sidian | 2/9/2021 | 771 | 771 |
| 137 | Kiptabach Pry School | 01008030019497 | Sidian | 44,207 | 407,259 | 105,734 |
| 138 | Soy Division Acc Residential House | 01008030019517 | Sidian | 22/04/2022 | 65,921 | 1,000,000 |
| 139 | Kapngetik Pry School Special Unit | 01008030019537 | Sidian | 1/1/2022 | 15,915 | 1,248,975 |
| 140 | Kibargoi Pry School | 01008030019547 | Sidian | 15-Nov-21 | 219,306 | 2,055,746 |
| 141 | Kasar Mixed Day School | 01008030019567 | Sidian | 21/01/2022 | 706,335 | 1,659,909 |
| 142 | Kapcheptek Pry School | 01024027740101 | National | 11/2/2013 | 2,738 | 26,493 |
| 143 | Kipsaina Iintegrated Pry School | 1024027848600.00 | National | | 40,442 | |
| 144 | Kiptabach Pry School | 01024027854101 | National | | 18,796 | |
| 145 | Koimur Primary School | 1090298124788 | Equity | 10/11/2011 | | |

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|-----|-------------------------------------|-----------------|--------|------------|------------|-----------|
| | | | | | 30,051 | - |
| 146 | Soy Secondary School | 1530262932025 | Equity | 31/8/2018 | 432 | 566,392 |
| 147 | Cheptebo Chief's office | 1530279040771 | Equity | 15/7/2019 | | - |
| 148 | St.Marys Kitany Sec School | 1530279819565 | Equity | 15/5/2020 | 54,953 | 1,009,937 |
| 149 | Kapkenda Primary School | 100803030014651 | Sidian | 14-Aug-10 | 31,659 | 71,610 |
| 150 | Kapkitony chief's office | 10080300119077 | sidian | 14-Dec-15 | 513.5 | |
| 151 | A.I.C Biwott primary school | 01008030018609 | sidian | 8/7/2014 | 332.5 | |
| 152 | Changach barak secondary school | 1008030018919 | sidian | 9/10/2014 | 84,679.90 | |
| 153 | Cheboge cattle DIP-CDF | 1008030012578 | sidian | 3-Nov-09 | 11,803.75 | |
| 154 | Cheboge Dispensary | 01008030015666 | sidian | 16-Feb-11 | 156,647.50 | |
| 155 | Chebulbul primary school | 1008030008309 | sidian | 4/1/2009 | 43,803.65 | |
| 156 | Chemarrkach pri school | 01008030005970 | sidian | 12/4/2008 | 443.5 | |
| 157 | Chemoibon chief's office project | 01008150074752 | sidian | 24/02/2017 | 107,645.00 | |
| 158 | Chepkorio health center | 01008030016672 | sidian | 14/7/2008 | 185 | |
| 159 | Chepkorio primary school | 1008030000626 | sidian | 14/7/2008 | 12,163.00 | |
| 160 | Chepsamo primary school | 1008030018149 | sidian | 15/10/223 | 11,647.25 | |
| 161 | Chepsigot community resource centre | 01008030017600 | sidian | 21-Dec-12 | 1,457.50 | |
| 162 | Chepsigot market sheds | 1008030018039 | sidian | 21/12/2012 | 496,872.50 | |
| 163 | Cheptebo primary school | 01008030016772 | sidian | 2/4/2012 | 3,531.50 | |
| 164 | Cherorget primary school | 01008030017030 | sidian | 24/05/2012 | 21,383.50 | |
| 165 | Cherota pri school | 01008030014643 | sidian | 14/08/2010 | 500 | |
| 166 | Daniel Adventist high sch-Kaptubei | 01008030018009 | sidian | 13-Dec-12 | 279,886.00 | |
| 167 | Emis primary school project | 01008030014384 | sidian | 21/06/2010 | 1,694.00 | |
| 168 | Enego pri school | 0100803000510 | sidian | 7/7/2008 | 17,698.80 | |
| 169 | Kapalwat pri school | 01008030006081 | sidian | 8/12/2008 | 58.45 | |
| 170 | Kabiemit chiefs office | 01008030019477 | sidian | 29/04/2014 | 210,965.00 | |
| 171 | Kabirirsus pri school | 01008030000601 | sidian | 10/7/2008 | 598 | |

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|-----|--|----------------|--------|------------|------------|
| 172 | Kabore water project | 01008030018579 | sidian | 30-Jul-14 | 10,647.50 |
| 173 | Kalwal pri school | 01008030014775 | sidian | 25/09/2010 | 12,934.51 |
| 174 | Kamelil water project | 01008030014694 | sidian | 13-Sep-10 | 74,744.00 |
| 175 | Kamumbas youth polytechnic | 01008030017530 | sidian | 4-Oct-12 | 19,405.50 |
| 176 | Kamwago pri school | 1008030017820 | sidian | 1/11/2012 | 42,354.75 |
| 177 | Kamwago water project | 01008030014945 | sidian | 3-Nov-10 | 23,718.50 |
| 178 | Kapchebelel pri | 01008030016802 | sidian | 2/4/2012 | 16,274.00 |
| 179 | Kapchebutuk adventist sec school | 0100803001777 | sidian | 14/08/2010 | 2,325.00 |
| 180 | Kapkenda community hall | 01008030015917 | sidian | 11-Jul-11 | 34,953.00 |
| 181 | Kapkitony community dispensary project | 1008030018339 | sidian | 10-Jan-14 | 7,664.50 |
| 182 | Kapsamich pri sch | 1008030000618 | sidian | 10/7/2008 | 3,455.25 |
| 183 | Kapsoo pri school | 01008030007264 | sidian | 28/01/2009 | 136,805.60 |
| 184 | Kapsowek pri sch | 01008030000839 | sidian | 14/07/2008 | 2,871.00 |
| 185 | Koptega sec sch | 01008030003706 | sidian | 30/09/2008 | 25,614.50 |
| 186 | Elboinet pri sch | 01008030015747 | sidian | 18/06/2011 | 2,963.25 |
| 187 | Metkei sec sch | 1008030008260 | sidian | 30/03/2009 | 2,860.00 |
| 188 | Metkei sport project | 01008030014899 | sidian | 25-Oct-10 | 9,612.24 |
| 189 | Mosorto pri scho | 01008030014252 | sidian | 7/5/2010 | 813 |
| 190 | Muskut pri school | 01008030006144 | sidian | 9/12/2008 | 28,966.50 |
| 191 | Oinabyat water project | 01008030019117 | sidian | 25/01/2016 | 447,834.75 |
| 192 | Poywech primary school | 1008030009844 | sidian | 6/6/2009 | 134,686.50 |
| 193 | Samich community hall | 01008030018989 | sidian | 10-Jun-15 | 6,921.25 |
| 194 | AIC Kaptagat children's home pri sch | 1008030018769 | sidian | | 39,879.00 |
| 195 | Kaptere pri school | 1008030011385 | sidian | 27/08/2009 | 61,537.50 |
| 196 | Kaptubei primary school | 01008030009410 | sidian | 25/05/2009 | 149,377.75 |
| 197 | Kaptum ECD School | 01008030017360 | sidian | 21/09/2012 | 312,572.50 |
| 198 | Kasar pri sch | 01008030017540 | sidian | 5/10/2012 | 33,255.00 |
| 199 | Katumoi pri sch | 01008030014627 | sidian | 3/8/2010 | 29,990.50 |

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| | | | | | | |
|-----|--|----------------|--------|------------|-------------------|-------------------|
| 200 | Kewapmwun pri sch | 01008030014767 | sidian | 25/09/2010 | 54,670.50 | |
| 201 | Kimamet water project | 01008030019157 | sidian | 18-Feb-16 | 842 | |
| 202 | Kimwarer pri sch | 01008030010125 | sidian | 15/06/2009 | 714 | |
| 203 | Kimwarer sec sch | 1008030007061 | sidian | 20/01/2023 | 167 | |
| 204 | Kipchorwa water project | 01008030016442 | sidian | 2-Dec-11 | 4,774.50 | |
| 205 | Kipkulgul water project | 01008030017250 | sidian | 12-Sep-12 | 39,062.50 | |
| 206 | Kipriria rural health dispensary project | 1008030019697 | sidian | 22/04/2022 | 19,322.50 | |
| 207 | Kipsaina pri sch | 1008030000561 | sidian | 7/7/2008 | 80,316.60 | |
| 208 | Kiptulos community dispensary | 01008030001096 | sidian | 22-Jul-08 | 4,417.00 | |
| 209 | Kipsator secondary school | 1008030009267 | sidian | 11/5/2009 | 334,000.00 | |
| 210 | Kocholwo sec sch | 1008030016022 | sidian | 11/8/2011 | 35,023.30 | |
| 211 | Kocholwo zone curriculum support office | 01008030019767 | sidian | 17/06/2022 | 16 | |
| 212 | Senetwo pri sch | 01008030016512 | sidian | 6/2/2012 | 9,723.00 | |
| 213 | Sititwo pri sch | 01008030018419 | sidian | 28/3/2014 | 7,461.51 | |
| 214 | Soy sports project | 01008030015135 | sidian | 8-Feb-11 | 34,843.00 | |
| 215 | St Augustine sec sch- emsea | 01008030007558 | sidian | 18/02/209 | 15,910.00 | |
| 216 | St Gregory Kipkabus sec | 01008030016642 | sidian | 24/02/2012 | 63,143.50 | |
| 217 | St Patricks Kabirirsus mixed day sec | 01008150087364 | sidian | 3/8/2019 | 3,154.00 | |
| 218 | Surmo pri sch | 01008030017320 | sidian | 17/09/2012 | 92,876.00 | |
| 219 | Teber st benedict pri sch | 01008030017140 | sidian | 11/7/2012 | 48,105.50 | |
| 220 | Terene school commmittee project | 01008030017900 | sidian | 16/11/2012 | 12,190.50 | |
| 221 | Togome water project | 01008030014821 | sidian | 7-Nov-10 | 16,265.00 | |
| 222 | Tugumoi mixed secondary sch | 01008030008112 | sidian | 23/03/2009 | 19,376.52 | |
| 223 | Tumeiyo sub-location ass chief's office | 1008150085818 | sidian | 12/10/2018 | 55,519.00 | |
| 224 | Turesia mixed day secondary | 1008030019787 | sidian | 27/06/2022 | 75 | |
| 225 | Werep pri sch | 01008030008139 | sidian | 24/03/2009 | 2,042.00 | |
| 226 | Kitany community centre | 01008030000669 | sidian | 10-Jul-08 | 2,175.25 | |
| | TOTAL | | | | 20,017,946 | 89,015,844 |

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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) |
|--|--|--|--------------------------------------|---|
| CRRO/KS-NG-CDF/2021-2022-1-01-0150-(2) | The chairman's report reflect that the constituency utilized Kshs.231,952,475 whereas the statement of receipts and payments reflect a total payment of Kshs.231,561,487 hence a variance of Kshs.390,988. The statement of receipts and payments reflect other payments balance of Kshs.3,700,000 as disclosed by Note 9 to the financial statements whereas the schedule provided for audit reflect a balance of Kshs.4,099,370 hence a variance of Kshs.399,370 | The anomalies on the financial statement have been amended i.e the numbering in the table of content, the chairman's report is revised to reflects the correct amount utilized in the financial year and the unutilized funds in note 17.3 is well state as presented in Annex 3 (unutilized funds) to the financial statements. Also the schedule has been corrected to reflect the true balance. | Resolved | 22/06/2023 |
| CRRO/KS-NG-CDF/2021-2022-1-01-0150-(2) | The statement of financial performance reflects compensation of employees of Kshs.3,382,938 as disclosed in Note 4 to the financial statements and use of goods & services amount of Kshs.11,045,899 as disclosed in Note 5 to the financial statements. However, it was noted that the amount of Kshs.3,382,938 for compensation of employees had 3 sub items and the amount of Kshs.11,045,899 for use of goods and services had two sub items which were at variance with the supporting schedule | The variance observed are erroneous omissions on the presented schedule, this has been amended to capture the true position. Note 5 of the financial statement has been amended to capture the expenditure on fuel, oil and lubricants which had not been included in the presented financial statement | Resolved | 22/06/2023 |
| CRRO/KS-NG-CDF/2021-2022-1- | During the year under review, examination of records revealed that the Fund utilized a total of | The management has provided fuel statements from | Resolved | 22/06/2023 |

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| 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) |
|--|--|---|--------------------------------------|---|
| 01-0150-(2) | Kshs.632,292 on fuel, oil and lubricants sourced from mainly Zaburi Enterprises Ltd. However, the fuel statements from the supplier and contract agreement were not provided for audit review. | supplier and contract agreement | | |
| CRRO/KS-NG-CDF/2021-2022-1-01-0150-(2) | The statement of receipts and payments reflects use of goods and services amount of Kshs.11,045,899 as disclosed in Note 5 of the financial statements. Included in this amount is Kshs.773,814 for maintenance of vehicles. However, examination of payment vouchers, supporting documents and other motor vehicle records maintained by the Fund revealed the following anomalies | The management has provided S13, counter issue notes and store ledger indicating the spare parts received and fitted into the vehicle. The pre inspection reports have been provided. A G.P55(logbook), records of mechanical defects on the worktickets, mechanical inspection report, requisition for repairs by drivers and quotations have now been provided for verification | Resolved | 22/06/2023 |
| CRRO/KS-NG-CDF/2021-2022-1-01-0150-(2) | The statement of receipts and payments reflects other grants and transfers amount of Kshs.98,362,650 which includes bursary to tertiary institutions amount of Kshs.27,814,428 as disclosed in Note 7 to the financial statements. However, there was no documentary evidence showing that the sub-committee formed included two co-opted members, one who must be education officer or an officer seconded from Ministry of Education. Further, there was no evidence that the beneficiaries were from Keiyo South Constituency. In addition, acknowledgement receipts and beneficiaries list | The NG-CDFC sub-committee minutes and letter of notification to the education office coopting an officer from the ministry of education has been provided. Further, samples of bursary application forms have been provided for verification that the beneficiaries were from Keiyo South Constituency. Also, acknowledgement receipts and beneficiaries list from various institutions have been | Resolved | 22/06/2023 |

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| 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) |
|--|--|---|-----------------------------------|--|
| | from various institutions were not provided for review. | provided for verification. | | |
| CRRO/KS-NG-CDF/2021-2022-1-01-0150-(2) | During the year under review, thirteen (13) primary school projects with disbursements of Kshs.19,500,000, eleven (11) secondary school projects costing Kshs.28,250,000 and seven (7) security projects costing Kshs.12,750,000 were physically verified in March 2023. All the projects under primary schools were complete, in good condition and in use, other than one (1) project of Kshs.1,000,000 which had a leaking roof as detailed in appendix II . Further, the eleven (11) secondary school projects costing Kshs.28,250,000 were verified and observations made as detailed in appendix III . In addition, seven security projects were also verified which had cost Kshs.12,750,000 all of which were complete and in use. | The management has taken note of the observation and the risks and is committed to ensure quality workmanship and implementation of projects within a short timeframe | Resolved | 22/06/2023 |



Name **WINNIE KAPUMBA**
Fund Account Manager.