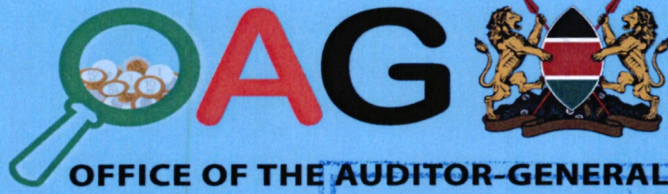


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 20 JUL 2023

DAY:

WED

REPORT

BY:

HON NAOMI WAQO, MP
Deputy Majority Whip
Finance Committee

CLERK-AT-TABLE:
OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KIPKELION EAST
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

26 MAY 2023

RECEIVED



**KIPKELION EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

Kipkelion East Constituency

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Annual Report and Financial Statements for The Year Ended June 30, 2022

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kipkelion East Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

***Kipkelion East Constituency
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The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Kipkelion East Constituency NGCDF Headquarters

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

(f) KIPKELION EAST Constituency NGCDF Contacts

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

(g) Kipkelion East Constituency NGCDF Bankers

Kenya Commercial Bank
Londiani Branch
A/C no.1147413487

(h) Independent Auditors

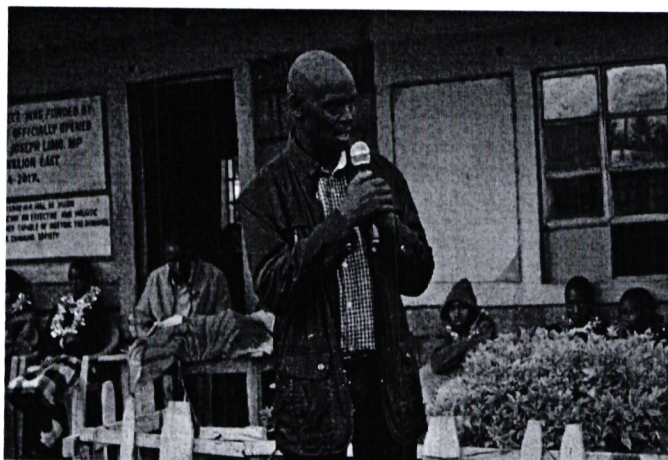
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

(One to two pages)



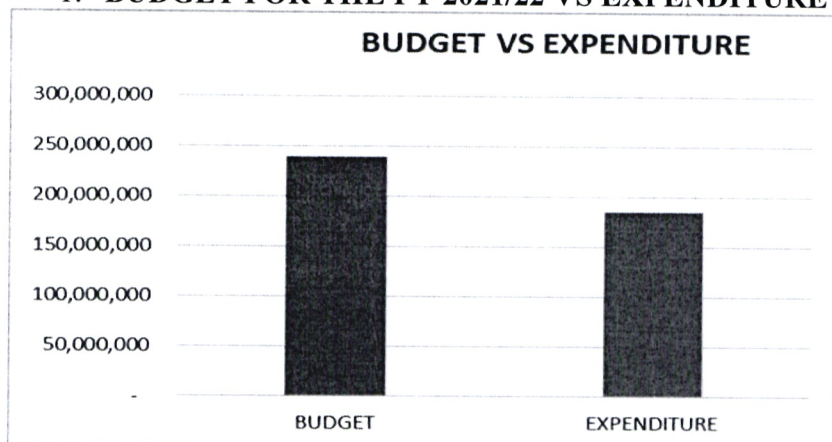
NGCDFC CHAIR-JOSPHAT KETER

FUNDS DISBURSEMENTS:

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

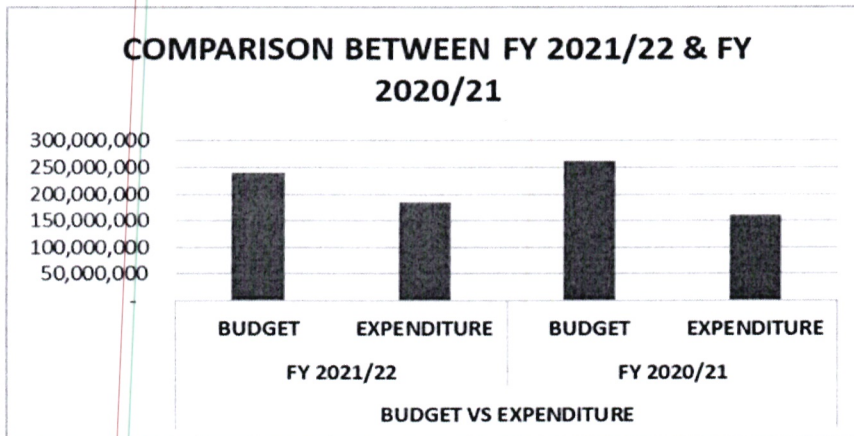
GRAPHICALLY

1. BUDGET FOR THE FY 2021/22 VS EXPENDITURE



Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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



Key Achievements:

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

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

Sample of the classrooms constructed:

1. Sabunit Primary School- construction of 4 classrooms



2. Kapseger Secondary school- construction of science laboratory



Kipkelion East Constituency
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Emerging issues:

Emerging issues include:

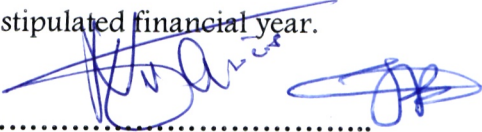
1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classrooms higher and hence less number are allocated funds in the Financial Year

Challenges:

1. Some schools are inaccessible due to poor road networks

Recommendations

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



.....
Name
CHAIRMAN NGCDF COMMITTEE



-Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Introduction

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

The key development objectives of *Kipkelion East Constituency 2018-2022* plan are to:

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

Progress on attainment of Strategic development objectives

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

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

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

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

***Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
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Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



.....
Name Mwibiri Francis

FAM



V. Statement of Management Responsibilities

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

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

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

***Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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

Approval of the financial statements

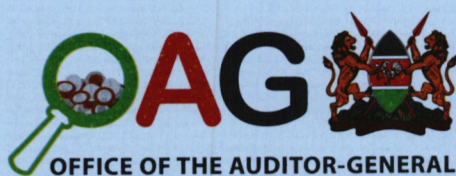
The NGCDF- Kipkelion East Constituency financial statements were approved and signed by the Accounting Officer on 30/6 2022.

.....
Name: Josphat Keter
Chairman – NGCDF Committee

.....
Name: Mwibiri Francis
Finance Account Manager



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion East Constituency set out on pages 1 to 70, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows

and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kipkelion East Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in Cash and Cash Equivalents

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

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

2.0 Lack of Land Ownership Documents

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

In the circumstances, the propriety and ownership of the parcels of land valued at Kshs.1,870,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.239,527,344 and Kshs.227,438,465 respectively, resulting in an under-funding of Kshs.12,088,879 or 5% of the budget. Similarly, the Fund expended Kshs.185,318,924 against an approved budget of Kshs.239,527,344 resulting in an under-expenditure of Kshs.54,208,420 or 23% of the budget. Further, no explanatory notes were provided for material variances in the budget contrary to the Public Sector Accounting Standards Board (PSASB) reporting guidelines.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Remit Taxes to Kenya Revenue Authority

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

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

2. Delayed Project Implementation in Schools

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

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

3. Failure to Constitute a Constituency Oversight Committee

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

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

- are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 July, 2023

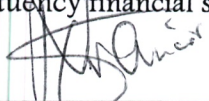
Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

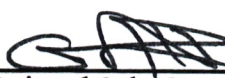
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

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

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

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


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Mwibiri Francis

CPA
 Name: Phelimon Mbeche
 ICPAK M/No: 11951

Name: Josphat Keter

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

11951
 DISTRICT ACCOUNTANT
 LONDIANI

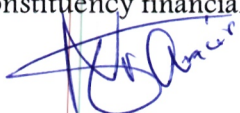
*-Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

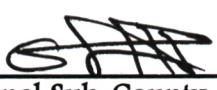
	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	42,119,541	57,349,586
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		42,119,541	57,349,586
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL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

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

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



Fund Account Manager

Name: Mwibiri Francis


National Sub-County
Accountant

Name: Phelimon Mbeche
ICPAK M/No:11951


DISTRICT ACCOUNTANT
LONDIANI


Chairman NG-CDF
Committee

Name: Josphat Keter



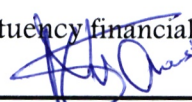
Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Cash Flows for the Year Ended 30th June 2022

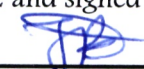
		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	-	-
		170,088,879	161,367,724
Payments for operating activities			
Compensation of Employees	4	3,535,488	2,001,969
Use of goods and services	5	11,940,966	6,435,930
Transfers to Other Government Units	6	117,440,000	89,100,000
Other grants and transfers	7	52,402,470	62,710,733
Other Payments	9	-	-
		185,318,924	160,248,632
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(15,230,045)	1,119,092
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,230,045)	1,119,092
Cash and cash equivalent at BEGINNING of the year	10	57,349,586	56,230,494
Cash and cash equivalent at END of the year		42,119,541	57,349,586

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

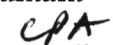
The Constituency financial statements were approved on 30/6 2022 and signed by


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Mwibiri Francis


 Name: Phelimon Mbeche
 ICPAK M/No: 11951

Name: Josphat Keter



11951
DISTRICT ACCOUNTANT
LONDIANI

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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

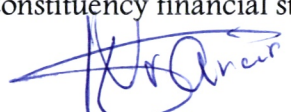
Explanation

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

The Constituency financial statements were approved on 35/6/ 2022 and signed by:



Fund Account Manager

Name: Mwibiri Francis




National Sub-County Accountant

Name: Phelimon Mbeche
 ICPAK M/No: 11951

DISTRICT ACCOUNTANT
 LONDIANI

Chairman NG-CDF Committee

Name: Josphat Keter

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Kipkelion East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

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

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

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

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		Opening Balance (C/Bk) and AIA	Previous Years'		2021/2022		comparable basis
			Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Koibarak Primary School		500,000		500,000	500,000	-	
Londiani Boys Primary School		150,000		150,000		150,000	
Londiani Central Primary School		75,000		75,000		75,000	
Momoni Primary School		150,000		150,000		150,000	
Mugumuini Primary School		150,000		150,000		150,000	
Murasoi Primary School		300,000		300,000		300,000	
Ndarugu Primary School		1,000,000		1,000,000	1,000,000	-	
Ngatunek Primary School		575,000		575,000	500,000	75,000	
Sabunit Primary School		75,000		75,000		75,000	
Sitian Primary School		150,000		150,000		150,000	
Sogobet Primary School		300,000		300,000		300,000	
Tembwo Primary school		75,000		75,000		75,000	
Tendeno Primary School		300,000		300,000		300,000	
Testai Primary School		750,000		750,000	600,000	150,000	
Tilolwet Primary School		150,000		150,000	150,000	-	
Tugunon Primary School		575,000		575,000		575,000	
Cheboror Primary School		60,000		60,000		60,000	
Chepseon Primary School		60,000		60,000		60,000	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements		comparable basis	
1	2021/2022			Kshs	Kshs	Kshs
	Kshs		Kshs	Kshs	Kshs	Kshs
Chepseon Complex Primary Sch		60,000		60,000		60,000
Chumba Primary School		60,000		60,000		60,000
Gwitu Primary School		60,000		60,000		60,000
Irerma Primary School		60,000		60,000		60,000
Kabbiso Primary School		60,000		60,000		60,000
Kamarus Annex Primary School		60,000		60,000		60,000
Kamarus Primary School		120,000		120,000	120,000	-
Kamaua Primary School		60,000		60,000		60,000
Kapcheplanga Primary School		60,000		60,000		60,000
Kapkwon Primary school		60,000		60,000		60,000
Kapmachungwa Primary School		60,000		60,000		60,000
Kapsimotwo Primary School		60,000		60,000		60,000
Kaptaragon Primary School		60,000		60,000		60,000
Katet Primary School		120,000		120,000	120,000	-

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

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

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

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

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

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

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

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

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

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

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

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 28 June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

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.

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

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

2. Proceeds From Sale of Assets

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

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Notes To the Financial Statements (Continued)

3. Other Receipts

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

4. Compensation Of Employees

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

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

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

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Notes to The Financial Statements (Continued)***

6. Transfer to Other Government Units

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

7. Other Grants and Other transfers

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

8. Acquisition of Assets

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

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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

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

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

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

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
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.
(Entropy to provide disclosure on the adjusted amounts)**

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

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

17.4: PMC account balances (See Annex 5)

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

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	B	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

**Kipkelion East Constituency
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Annex 2 - Analysis of Pending Staff Payables**

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

Kipkelion East Constituency
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Annex 3 – Unutilized Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Annex 4 – Summary of Fixed Asset Register

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

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

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

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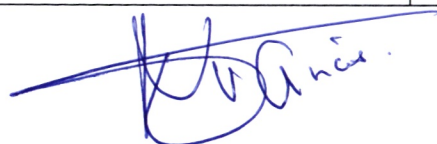
S/N O	INSTITUTION	ACCOUNT NO.	ACCOUNT NAME	DATE ACC OPENED	BALANCES 30.6.22	BALANCES 30.6.21
21	KAPSENDA PRI	1166632830	KCB	16/01/2015		1,501,329
22	KAMWNGI PRI	1284696707	KCB	04/07/2021		1,000,248
23	TENDENO PRI	1122420005	KCB	22/10/2010		1,000,285
24	KATET PRI	1154149447	KCB	06/05/2014		1,002,470
25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

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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)
4.1	Inaccuracies in Financial Statements	Financial Statement amended	Resolved	Resolved
4.2	Failure to label projects	management has developed a uniform format of labelling projects	Not resolved	30.6.23
4.3	Delay in implementation of projects	The projects are in different stages of completion	Resolved	Resolved
4.4	Unsupported Payments.	Vouchers availed to audit team	Resolved	Resolved



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Name: Mwiriri Francis
Fund Account Manager.
KIPKELION EAST
NG-CDF OFFICE
30 JUN 2022
 SIGN.....
P.O. BOX 188-20743, LONDIANI

