

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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THE NATIONAL ASSEMBLY	
DATE:	21 JUN 2023 WED
TABLED BY:	Hon. Kimani Ichunguwal, mp leader, majority
OF	Fenlay Muriuki

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR - GENERAL
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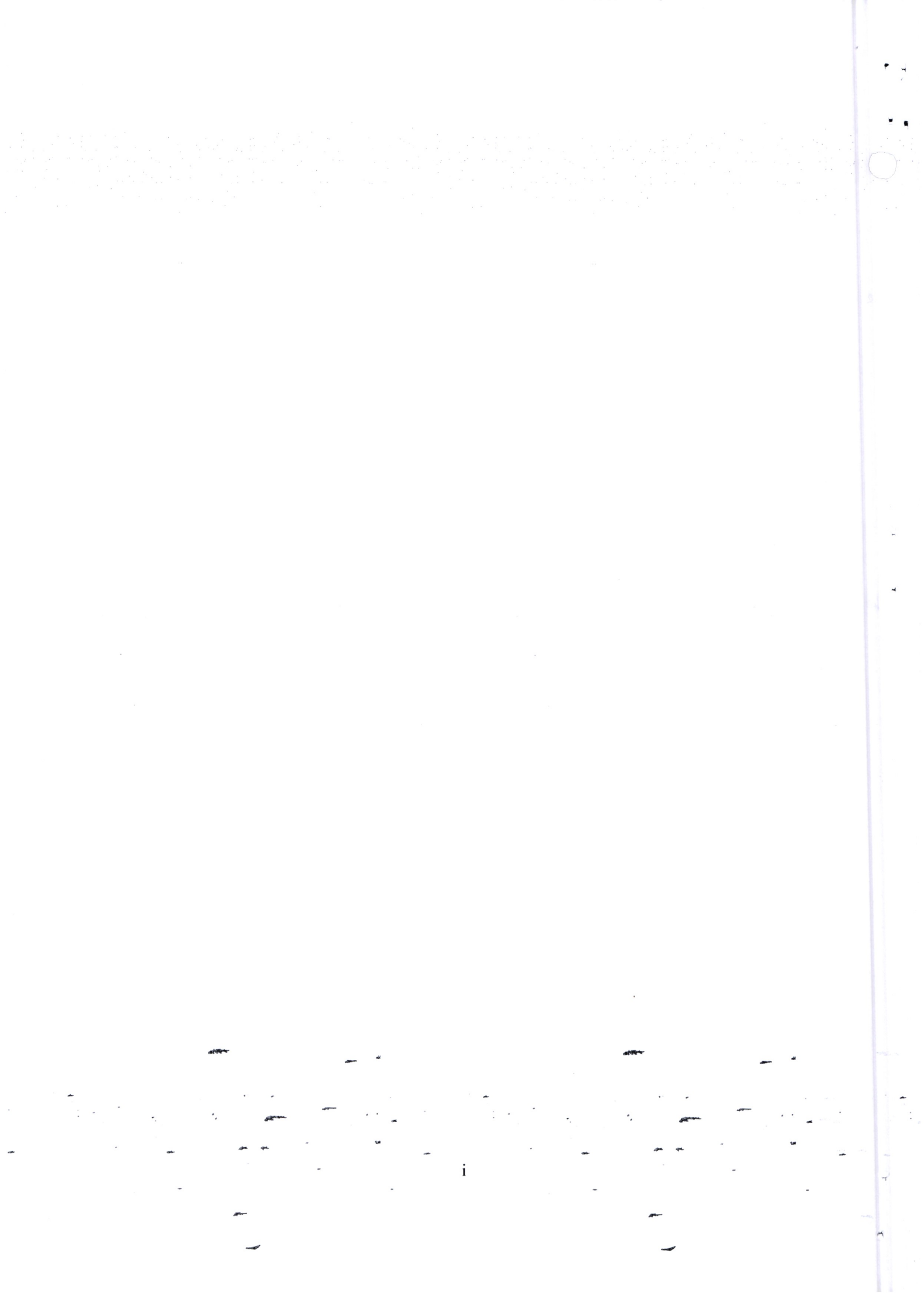


KEIYO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT 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)



***Keiyo South 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;

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

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

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(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Monicah Matetai
2.	Sub-County Accountant	Winnie Chesesio
3.	Chairman NGCDFC	Victor M. Kimaiyo
4.	Member NGCDFC	Sarah Kibinge

(d) Fiduciary Oversight Arrangements

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

(e) Keiyo South Constituency NGCDF Headquarters

P.O. Box 8253
NGCDFC Office
Kaptagat-Eldama Ravine Highway
Eldoret, KENYA

(f) Keiyo South Constituency NGCDF Contacts

Telephone: 0723498440
E-mail: cdfkeiyosouth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Keiyo South Constituency NGCDF Bankers

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

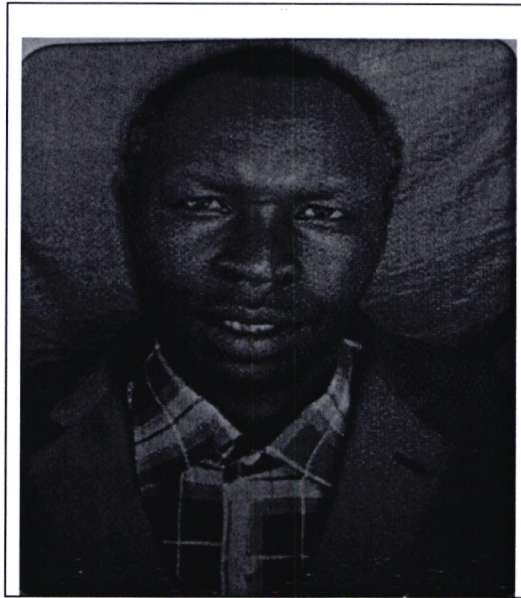
(h) Independent Auditors

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

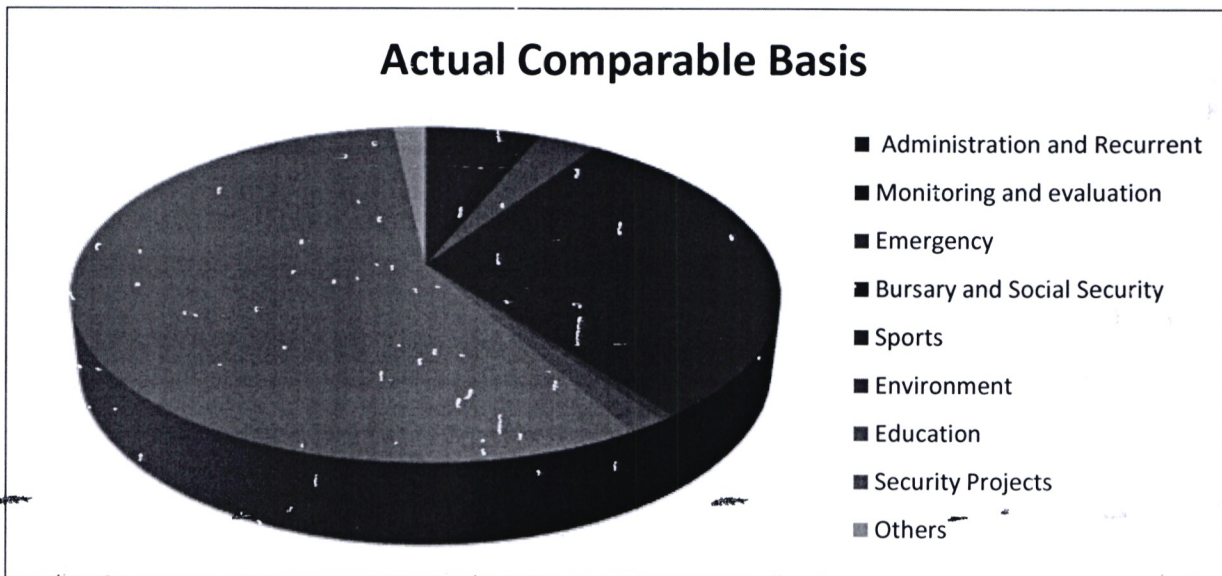
II. NG-CDFC Chairman's Report



Mr. Victor Kimaiyo-NG-CDFC Chairman

Keiyo South NGCDF was allocated **Kshs. 137,088,879** in 2021/2022 financial year. The constituency received funds from NG-CDF Board amounting to **Kshs. 182,177,758** during the financial year, **Kshs. 69,367,724** being funds for 2020/2021. The constituency managed to utilize **Kshs.231, 561,487** against a budget of **Kshs. 249,888,062** which translate to 93%.

Sectorial budget utilization is as indicated in the chart below



Keiyo South Constituency

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Achievement

Education

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



Kipkabus Downs Secondary School -Construction of one classroom



Chepsigot Secondary School – Purchase of school bus

Sports

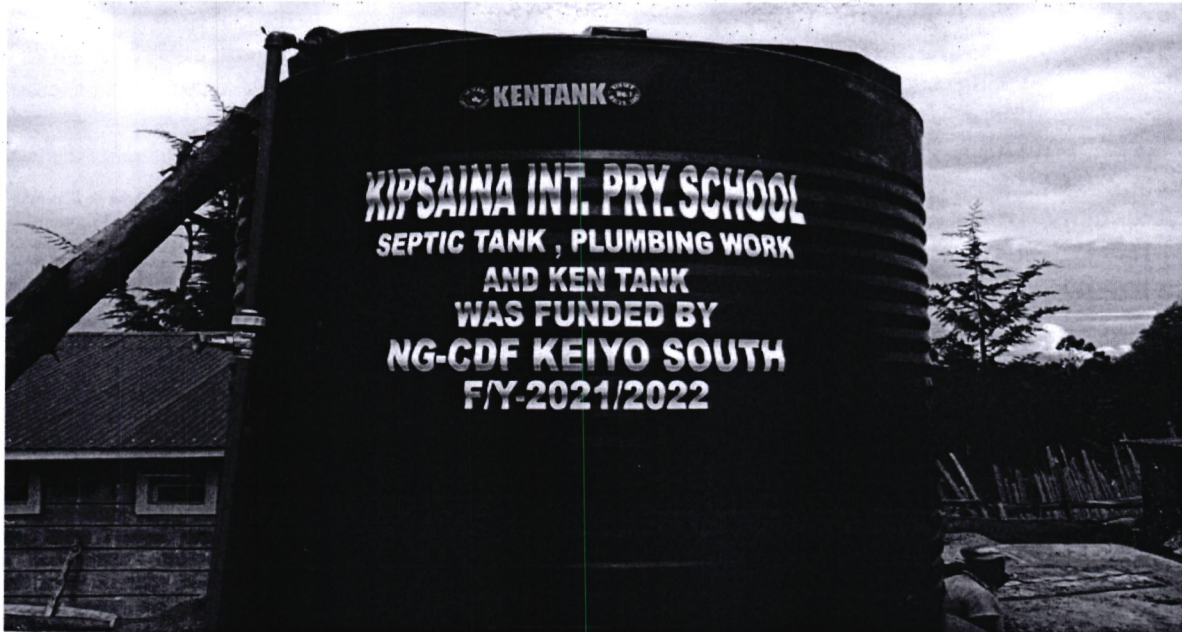
The sports kitty was used to support athletic tournaments, champions and purchase of sports uniforms to various registered self-help groups within the constituency. This has ensured talent is nurtured at early stage.



Launching and distributing sports uniforms and equipment's to groups within Keiyo South constituency

Environment

The funds were used to construct ablution blocks with a bio-digester and septic tank in schools with large population and well performing but lack proper sanitation. This has helped reduce excavation of pit latrines while there is scarcity of land.



Kipsaina Integrated Primary School-Installation of Septic tank, plumbing and tank

Security

The disbursed funds were used in construction of chief's offices and equipping, renovation of DCC's residence among a many other projects.



Kapcheptek Assistant Chief Office-Construction of Assistant chief office

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Emergency projects

There were emergencies that occurred and fund was allocated from the emergency kitty to salvage emerging issues i.e collapsed toilets and classrooms blown by wind. This has improved students learning environment improving their morale and performance.

Challenges

The budgeted allocation is never enough to meet the needs of the constituency including the rough terrain in the constituency which creates several problems when implementing the projects. These are challenges beyond the control of the management of Keiyo South.



.....
Name
CHAIRMAN NGCDF COMMITTEE

Keiyo South 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 *Keiyo South Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To improve educational/learning in Primary and Secondary Schools	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's beneficiaries at all levels	In FY 21/22 -we constructed and completed classrooms and purchased two buses Some of the schools include; Matungen Primary School Kiebor Primary School Simotwo Primary School Kipkabus Down Primary School Chepkosom Primary School Chepsigot Secondary School
Security	Ensure the constituents are safe and secure	Enhance access to security services	Number of chiefs offices and equipping of offices with furniture at police post	In fy 21/22 several chief's offices have been constructed; Keiyo South Sub-County Deputy County Commissioner's Residence Kipsaina Ass.Chief's Office Kiptulos Ass.Chief's Office Epke Chiefs Office Kapsogom Assistant Chiefs

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				Office Kabiemit Resource Centre Chiefs Office Kapkwoni Chiefs Office Kapcheptek Assistant Chief's Office Kabiemit Chief's Office
Environment	To promote good environmental management practices	Provide clean water	Number of water tanks purchased	In fy 21/22 seventeen water tanks purchased and distributed to; Keiyo South Sub county Dcc's Office St.Marys Primary School-Kipiriria Turesia Day Sec School Chepsirei Primary School Kalwal Md Sec School Sabor Primary School Chepsamo Secondary School Kamelil Primary School
Sports	Create awareness on sports opportunities	Provide sporting uniforms	Number of teams receiving sports uniforms	In fy 21/22 seven teams received sports uniform
Emergency	To respond to emergency cases	Respond to emergencies within the shortest time possible	Number of emergencies supported	In fy 21/22 four emergency cases were recorded and funds was disbursed for construction of latrines the schools that benefitted were; Munyek Primary School Kasar Primary School Sesia Primary School Chebior Primary School

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

***Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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

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

Approval of the financial statements

The NGCDF- Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.


.....

Name: Victor Kimaiyo

Chairman – NGCDF Committee


.....

Name: Monicah Matetai

Finance Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH 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 control, 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 the National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 1 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Keiyo South Constituency for the year ended 30 June, 2022

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Keiyo South 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Summary of Fixed Assets Register

Annex 4 to the financial statements reflects historical cost of assets balance of Kshs.19,957,764. However, review of the assets register revealed the following anomalies;

- i. Included in the amount is Kshs.40,000 being the value of a LaserJet pro M40DN which was received from the NGCDF Board. However, the value was not supported by valuation report to confirm the correct value of the machine;
- ii. The assets register includes a Toyota Double GKB901J valued at Kshs.5,092,046 whose actual value could not be confirmed as no valuation report was provided;
- iii. Also included in the register is a Toyota Hilux Double Cabin valued at Kshs.3,205,650 that was not supported by a valuation report and logbook;
- iv. The building that was valued at Kshs.8,380,295 and land Kshs.520,000 were not supported by a valuation report.

In the circumstances, the accuracy, completeness and ownership of fixed assets balance of Kshs.19,957,764 could not be confirmed.

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

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.249,992,063 and Kshs.249,992,063 an indication that the Fund received 100% of the funding. Similarly, the Fund spent Kshs.231,561,487 against an approved budget of Kshs.249,992,063 resulting to an under-expenditure of Kshs.18,430,576 or 7.4% of the budget.

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

2. Project Implementation Status

Review of records revealed that 76 projects valued at Kshs.89,357,781 were allocated funds out of which one (1) project costing Kshs.300,000 was still at procurement stage, nine (9) projects of Kshs.10,100,000 were still ongoing and sixty-six (66) projects valued at Kshs.78,957,781 were complete and in use. The slow pace of project completion is an indication that the public may not benefit from the projects as soon as possible.

3. Unresolved Prior Year Audit Matters

The audit report for the year ended 30 June, 2021 raised several issues relating to presentation of financial statements and lawfulness and effectiveness in use of resources. Management has in the report on follow-up of auditor's recommendations appended to the financial statements for the year under review indicated that all the issues have been resolved. The actual status of the issues shall be confirmed after they are discussed by Parliament.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Projects Verification

Thirty-one (31) projects costing Kshs.61,520,000 were physically verified. These projects included thirteen (13) primary school projects with a disbursements of Kshs.19,500,000,

eleven (11) secondary schools projects with a disbursements of Kshs.29,270,000 and seven (7) security projects with a disbursement of Kshs.12,750,000. These projects are complete and in use. However, two (2) projects valued at Kshs.2,000,000 were poorly done and have leaking roofs.

In the circumstances, value for money may not be realized in the two (2) projects costing Kshs.2,000,000 that have been poorly done and have leaking roofs.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Cash and Cash Equivalents – Stale Cheque

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.18,658,764. Review of the bank reconciliation statement for June, 2022 revealed that an amount of Kshs.5,501,659 for 205 unrepresented cheques included a cheque for Kshs.11,000 for St Raphael Chebiemit Boys dated 23 July, 2021 which was stale. It was not clear why payments were made, and the payees failed to cash their cheques. Further, the cheque dispatch register was not provided, and therefore it was not possible to confirm if or when the cheques were dispatched.

In the circumstances, lack of a cheque register results in loss of trail and therefore tracking movement of cheques once issued is hampered.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

19 May, 2023

Appendices

Appendix 1

Primary Schools

S/No	Date	Payee	Voucher No.	Amount (Kshs.)	Project Description	Status
1.	19/8/2021	Chebirei Primary School	078	2,300,000	Renovation of 10 classrooms	Complete and in use
2.	16/8/2021	Kewane Primary School	058	2,600,000	Construction of two classrooms	Complete and in use
3.	8/12/2021	Kipchiloi Primary School	06	1,000,000	Completion of admin block with 4 offices	Complete and in use. -Ceiling leaking -Only 3 offices constructed and completed
4.	31/5/2022	Chemwabul Primary School	374	1,150,000	Construction of 1 classroom to completion and purchase of 40 desks	Complete and in use
5.	19/8/2021	Matugen Primary School	81	1,500,000	Renovation of 10 classrooms	Complete and in use
6.	19/8/2021	Matugen Primary School	473	1,200,000	Renovation of 5 Classrooms to completion	Complete and in use
7.	31/5/2022	Sabor Primary School	375	1,150,000	Construction of 1 classroom and purchase of 40 desks	Complete and in use
8.	31/5/2022	Kowochii Primary School	370	1,150,000	Construction of 1 classroom and purchase of 40 desks	Complete and in use
9.	8/12/2021	Molol Primary School	045	1,100,000	Construction of 1 classroom and purchase of 40 desks	Complete and in use
10.	8/12/2021	Kiptabach Primary School	050	2,000,000	Construction of dormitory	-Complete and in use
11.	16/8/2021	Kocholwo Primary School	072	1,100,000	Construction of 1 classroom and purchase of 40 desks	-Complete and in use
12.	31/8/2021	Chemurgui Primary School	95	2,100,000	Construction of admin block	Complete and in use

S/No	Date	Payee	Voucher No.	Amount (Kshs.)	Project Description	Status
13.	24/1/2022	Ngobisi Primary School	239	1,150,000	Construction of 1 classroom and purchase of 40 desks	-Complete and in use
			Total	19,500,000		

Secondary Schools

No	Project Name	Project Activity	Amount (Kshs.)	Remarks
1	Kapletingi Secondary School	Construction of 6 door toilet and Bio digester, soak pit and plumbing works.	1,700,000	Project completed in use and labelled
2	St. Joseph Kipsaina Secondary School	Construction of a dormitory with capacity of 80 students to completion	3,800,000	Roof done complete with roofing sheet, interior wall plaster done, flooring done but, wiring done, labelling, doors and windows fitted not yet complete-On going
3	Kapkenda Secondary School	Construction of 2 no. classrooms	2,000,000	Completed, in use and labelled
4	Kiptulos Secondary School	Construction of 1. No classroom to completion and purchase of 40 lockers and chairs and equipping administration block with furnitures	1,500,000	Project Completed, in use and labelled.
5	St. Mary's Kitany Secondary School	Construction of 1. no classroom and Purchase of 40 lockers and chairs.	1,200,000	Project Completed, in use and labelled.
6	Biwott Mixed Secondary School	Construction of 1. no classroom and Purchase of 40 lockers and chairs.	1,200,000	Project Completed, in use and labelled
7	Kaptagat Girls Secondary School	Construction of 2. no classrooms and Purchase of 80 lockers and chairs	2,400,000	Project Completed, in use and labelled
8	Koimur Mixed Day Secondary School	Construction of 2. no classrooms and Purchase of 80 lockers and chairs	2,750,000	Project Completed, in use and labelled

No	Project Name	Project Activity	Amount (Kshs.)	Remarks
		and Construction of 3 doors pit latrine.		
9	Kasar Mixed Day Secondary School	Construction of 2. no classrooms and Purchase of 80 lockers and chairs	2,400,000	Project Completed, in use and labelled
10	Daniel Adventist Secondary School- Kaptubei	Construction of library to completion with a capacity of 50 students	2,800,000	Roof done complete with roofing sheet, interior wall plaster done, flooring done but, wiring done, labelling, doors and windows fitted not yet complete-On going
11	Chepsigot Secondary School	Purchase of 45–52-seater school bus.	7,520,000	School bus delivered. Logbook for the bus delivered.
	Total		29,270,000	
	Grand Total		48,770,000	

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


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	104,000	19,000
Total Receipts		182,281,758	161,386,724
Payments			
Compensation Of Employees	4	3,382,938	3,290,952
Use Of Goods and Services	5	11,045,899	8,086,804
Transfers To Other Government Units	6	115,070,000	86,037,451
Other Grants and Transfers	7	98,362,650	13,722,255
Acquisition Of Assets	8	0	0
Other Payments	9	3,700,000	0
Total Payments		231,561,487	111,137,462
Surplus/(Deficit)		(49,279,728)	50,249,262

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

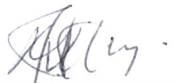
The Constituency financial statements were approved on _____ 2022 and signed by:



 Fund Account Manager



 National Sub-County
 Accountant



 Chairman NG-CDF Committee

Name: Monicah Matetaj

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

Name: VICTOR
 KAMATHO




Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	18,658,764	67,710,303
Cash Balances (Cash at Hand)	10B	0	0
Total Cash and Cash Equivalents		18,658,764	67,710,303
Accounts Receivable			
Outstanding Imprests	11	0	0
Total Financial Assets		18,658,764	67,710,303
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	823,627	595,437
Total Financial Liabilities		17,835,137	67,114,866
Net Financial Assets			
Represented By			
Fund Balance B/Fwd	13	67,114,866	16,865,604
Prior Year Adjustments	14	0	0
Surplus/Deficit for The Year		(49,279,728)	50,249,262
Net Financial Position		17,835,138	67,114,866

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 _____ 2022 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: <u>Monica Muteki</u>	Name: <u>Billy K. Chamirir Name</u> ICPAK M/No: <u>14500</u>	Name: _____

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

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

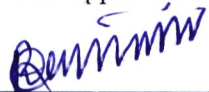
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	104,000	19,000
Total Receipts		182,281,758	161,386,724
Payments			
Compensation Of Employees	4	3,382,938	3,290,952
Use Of Goods and Services	5	11,045,899	8,086,804
Transfers To Other Government Units	6	115,070,000	86,037,451
Other Grants and Transfers	7	98,362,650	13,722,255
Other Payments	9	3,700,000	-
Total Payments		231,561,487	113,137,462
Total Receipts Less Total Payments		(49,279,729)	
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	0	0
Increase/(Decrease) In Accounts Payable	16	228,190	(527,456)
Prior Year Adjustments	14	0	0
		228,190	(527,456)
Net Cash Flow from Operating Activities		(49,051,538)	49,721,806
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	0	0
Acquisition Of Assets	8	0	0
Net Cash Flows from Investing Activities		0	0
Net Increase In Cash And Cash Equivalent		(49,051,538)	49,721,806
Cash & Cash Equivalent At Start Of The Year	10	67,710,303	17,988,497
Cash & Cash Equivalent At End Of The Year	10	18,658,765	67,710,303

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

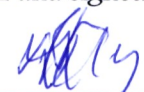
The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager

Name: Monicah Mateti


National Sub-County
Accountant

Name: BILLY K. CHEMIRIER
ICPAK M/No: 14800


Chairman NG-CDF Committee

Name:

**Keiyo South Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget		Actual on comparable basis	Budget utilization difference	% of Utilization
	a	2021/2022	b	Previous Years' Outstanding disbursements	c=a+b	2021/2022			
Receipts									
Transfers From NGCDF Board		Kshs	Opening Balance (C/BK) and AIA	Kshs		Kshs		Kshs	
Proceeds From Sale of Assets		137,088,879	67,710,304	45,088,879	249,888,062	249,888,062	(0)	100%	
Other Receipts		0	0	0	0	0	0	0%	
Totals		137,088,879	67,814,304	45,088,879	249,992,062	249,992,062	(0)	100%	
Payments									
Compensation Of Employees		3,627,776	1,893,489	540,000	6,061,265	3,382,938	2,678,327	56%	
Use Of Goods and Services		8,710,213	2,738,484	1,904,283	13,352,980	11,045,899	2,307,081	83%	
Transfers To Other Government Units		70,720,000	15,000,000	29,350,000	115,070,000	115,070,000	0	100%	
Other Grants and Transfers		50,330,890	46,518,275	13,194,597	110,043,762	98,362,650	11,681,112	89%	
Acquisition Of Assets		0	925,619	100,000	1,025,619	0	1,025,619	0%	
Other Payments		3,700,000	595,437	0	4,295,437	3,700,000	595,437	86%	
Funds Pending Approval**		0	143,000	0	143,000	0	143,000	0%	
Totals		137,088,879	67,814,304	45,088,880	249,992,063	231,561,487	18,430,576	93%	

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

- a) Kshs. 143,000 is AIA received during the financial year
- b) Commentary of significant underutilization (below 90% utilization) and any overutilization (above 100%)

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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- i. Compensation of employees *underutilization* is because all the funds were not received during the financial year from NGCDFB
- ii. Use of goods and services *underutilization* is because all the funds were not received during the financial year from NGCDFB
- iii. Other grants and transfers *underutilization* is because all the funds were not received during the financial year from NGCDFB
- iv. Other Payments *underutilization* is because all the funds were not received during the financial year from NGCDFB
- v. Funds pending approval *underutilization* is because funds were not approved for utilization during the financial year from NGCDFB

The changes between the original and final budget are as a result of the adjustments that is the opening balance at the beginning of the financial year, receipts from previous years and that not all the funds for the financial year had been received at the end of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	18,430,576
Less undisbursed funds receivable from the Board as at 30 th June 2022	
Add Accounts payable	18,430,576
Less Accounts Receivable	228,190
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	-
Cash and Cash Equivalents at the end of the FY 2022/2022	18,658,766

The Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee

Name: Monica Nateki

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

Name: V. G. O. K. K. K. K.

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

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

Programme/Sub-programme	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	
		Previous Years' Outstanding Disbursements				
		Kshs				
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,627,776	1,893,489	540,000	3,382,938	2,678,327	56
1.2 Committee allowances	2,200,000	909,080	552,000	2,824,420	836,660	77
1.3 Use of goods and services	2,397,547	1,033,341	552,283	3,524,758	458,413	88
Total	8,225,323	3,835,910	1,644,283	9,732,116	3,973,400	71
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	420,564	0	1,470,700	149,864	91
2.2 Committee allowances	2,000,000	587,014	800,000	2,909,600	477,414	86
2.3 Use of goods and services	912,666	188,485	0	316,421	784,730	29
Total	4,112,666	1,196,063	800,000	4,696,721	1,412,009	77
3.0 Emergency						
3.1 Primary Schools	1,100,000	750,000	1,900,000	3,750,000	0	100
3.2 Secondary schools	500,000	2,000,000	1,100,000	3,600,000	0	100
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects	0	0	0	0	0	0

**Keiyo South 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 comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/BK) and AIA	2021/2022	30/06/2022		
	2021/2022	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022		
3.5 Unutilised	5,592,207	13,852	7,200,655	0	7,200,655	0
Total	7,192,207	2,763,852	14,550,655	7,350,000	7,200,655	51
4.0 Bursary and Social Security			-			
4.1 Secondary Schools	20,043,109	21,739,954	42,183,063	41,562,453	620,610	99
4.2 Tertiary Institutions	15,000,000	15,004,000	30,004,000	27,814,428	2,189,572	93
4.3 Social Security	0	0	0	0	0	0
4.4 Special Needs	500,000	699,296	1,199,296	755,795	443,501	63
Total	35,543,109	37,443,250	73,386,358	70,132,676	3,253,682	96
5.0 Sports	1,045,574	288,872	1,334,446	1,295,574	38,872	97
Total	1,045,574	288,872	1,334,446	1,295,574	38,872	97
6.0 Environment						97
Keiyo South Sub-county	100,000	0	100,000	100,000	0	0
Dec's Office						
St.Marys Primary School-Kipiriria	100,000	0	100,000	100,000	0	0
Turesia Day Sec School	100,000	0	100,000	100,000	0	100
Chepsirei Primary School	100,000	0	100,000	100,000	0	100
Kalwal Md,Sec School	100,000	0	100,000	100,000	0	100
Sabor Primary School	100,000	0	100,000	100,000	0	100
Chepsamq Secondary School	100,000	0	100,000	100,000	0	100

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Kamelil Primary School	100,000	0	0	100,000	100,000	0	100
Toror Primary School	100,000	0	0	100,000	100,000	0	100
Kapnetik Primary School	100,000	0	0	100,000	100,000	0	100
Kibargoi Primary School	100,000	0	0	100,000	100,000	0	100
Loboan Primary School	100,000	0	0	100,000	100,000	0	100
Kombatich Sec School	100,000	0	0	100,000	100,000	0	100
Koimur Hill Day Sec School	100,000	0	0	100,000	100,000	0	100
Kapchorwa Primary School	100,000	0	0	100,000	100,000	0	100
Biwott Md Sec School	100,000	0	0	100,000	100,000	0	100
Kapchebutuk Primary School	100,000	0	0	100,000	100,000	0	100
Keiyo South Environmental Projects	0	0	1,700,000	1,700,000	1,700,000	0	100
Unutilised	0	187,901		187,901		187,901	0
Total	1,700,000	187,901	1,700,000	3,587,901	3,400,000	187,901	95
7.0 Primary Schools Projects							
Kapnetik Primary School & Special Unit for M.H	1,150,000	0	0	1,150,000	1,150,000	0	100
Kipsaina Integrated Primary School	1,000,000	0	0	1,000,000	1,000,000	0	100
Chemwabul Primary School	1,150,000	0		1,150,000	1,150,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Kaptilol Primary School	650,000	0	0	650,000	650,000	0	100
Chebior Primary School	350,000		0	350,000	350,000		100
Sabor Primary School	1,150,000	0		1,150,000	1,150,000	0	100
Matungen Primary School	1,200,000	0	0	1,200,000	1,200,000	0	100
Kiebor Primary School	300,000		0	300,000	300,000		100
Simotwo Primary School	700,000	0		700,000	700,000	0	100
Kipkabus Down Primary School	550,000	0	0	550,000	550,000	0	100
Chepkosom Primary School	550,000		0	550,000	550,000		100
Tulwobei Primary School	550,000	0		550,000	550,000	0	100
Tambul Primary School	550,000	0	0	550,000	550,000	0	100
Kimwogo Primary School	300,000		0	300,000	300,000		100
St. Mary's Primary School - Kipiriria	350,000	0		350,000	350,000	0	100
Loboen Primary School	350,000	0	0	350,000	350,000	0	100
Kibonge Primary School	1,150,000	0	0	1,150,000	1,150,000		100
Kipsaos Primary School	3,000,000	0	0	3,000,000	3,000,000	0	100
Tugumoi Primary School	2,200,000	0	0	2,200,000	2,200,000	0	100
Kapchorwa Primary School	2,300,000	0	0	2,300,000	2,300,000	0	100
Ngobisi Primary School	1,150,000	0	0	1,150,000	1,150,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustment b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022		
Kowochji Primary School	1,150,000	0	0	1,150,000	1,150,000	0	100
Chop Primary School	350,000	0	0	350,000	350,000	0	100
Sesia Primary School	350,000	0		350,000	350,000	0	100
Atebei Adventist Primary School-Tarakwane	1,150,000	0	0	1,150,000	1,150,000	0	100
Surmoo Primary School	1,550,000	0	0	1,550,000	1,550,000	0	100
Kibargoi Primary School	3,060,000	0	0	3,060,000	3,060,000	0	100
Kewane, Primary School	1,500,000	0	0	1,500,000	1,500,000	0	100
Menone Primary School	590,000	0	0	590,000	590,000	0	100
Kapkut Primary School	700,000	0	0	700,000	700,000	0	100
Kapsiekwa Primary School	300,000	0	0	300,000	300,000	0	100
Chepketeret Primary School	1,150,000	0	0	1,150,000	1,150,000	0	100
Kocholwo Primary School	1,150,000	0	0	1,150,000	1,150,000	0	100
Kipkanao Primary School	500,000	0	0	500,000	500,000	0	100
Ketigoi Primary School	550,000	0	0	550,000	550,000	0	100
Chebirei Primary School	0	2,300,000	0	2,300,000	2,300,000	0	100
Kaptagat Deb Primary Schqol	0	1,000,000	0	1,000,000	1,000,000	0	100
Tulwobei Primary School	0	300,000	0	300,000	300,000	0	100
Kewapmtwen Primary School	0	300,000	0	300,000	300,000	0	100

**Keiyo South Constituency
National Government Constituencies Development Fund (NGCCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022				2021/2022	30/06/2022		
Chemoibon Primary School	0	0	400,000	0	400,000	400,000	0	100
Chepsirei Primary School	0	0	400,000	0	400,000	400,000	0	100
Chepsirei Primary School	0	0	400,000	0	400,000	400,000	0	100
Mokwo Primary School	0	0	400,000	0	400,000	400,000	0	100
Molol Primary School	0	0	1,100,000	0	1,100,000	1,100,000	0	100
Setano Primary School	0	0	400,000	0	400,000	400,000	0	100
Kiptabach Primary School	0	0	2,000,000	0	2,000,000	2,000,000	0	100
Sesia Primary School	0	0	400,000	0	400,000	400,000	0	100
Kipchiloi primary school	0	0	1,000,000	0	1,000,000	1,000,000	0	100
Kamosong primary school	0	0	1,500,000	0	1,500,000	1,500,000	0	100
Lolgarini Primary School	0	0	0	250,000	250,000	250,000	0	100
Changach Barak Primary School	0	0	0	2,700,000	2,700,000	2,700,000	0	100
Kipkabus Forest Primary School	0	0	0	1,100,000	1,100,000	1,100,000	0	100
Epke Primary School	0	0	0	1,100,000	1,100,000	1,100,000	0	100
Kocholwo Primary School	0	0	0	1,100,000	1,100,000	1,100,000	0	100
Kewane Primary School	0	0	0	2,600,000	2,600,000	2,600,000	0	100
Kaptarkok Primary School	0	0	0	1,000,000	1,000,000	1,000,000	0	100
Kapkenda Primary School	0	0	0	400,000	400,000	400,000	0	100
Kimwogo Primary School	0	0	0	1,100,000	1,100,000	1,100,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Matungen Primary School	0	0	1,500,000	1,500,000	1,500,000	0	100
Kapchorwa Primary School	0	0	1,700,000	1,700,000	1,700,000	0	100
Turésia Primary School	0	0	1,500,000	1,500,000	1,500,000	0	100
Chemurgui Primary School	0	0	2,100,000	2,100,000	2,100,000	0	100
Kipsanai Primary School	0	0	500,000	500,000	500,000	0	100
Total	34,700,000	11,900,000	18,650,000	65,250,000	65,250,000	0	100
8.0 Secondary Schools Projects							
Kapletingi Secondary School	1,700,000	0	0	1,700,000	1,700,000	0	100
St. Joseph Kipsaina Secondary School	3,800,000	0	0	3,800,000	3,800,000	0	100
Kaptagat Girls Secondary School	2,400,000	0	0	2,400,000	2,400,000	0	100
Kiptulos Secondary School	1,500,000	0	0	1,500,000	1,500,000	0	100
Kapchebelel Secondary School	1,200,000	0	0	1,200,000	1,200,000	0	100
Ketigoi Secondary School	1,200,000	0	0	1,200,000	1,200,000	0	100
Kapkitony Secondary School	1,200,000	0	0	1,200,000	1,200,000	0	100
Kapsowek Secondary School	1,200,000	0	0	1,200,000	1,200,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022		
Kombatic Secondary School	2,700,000	0	0	2,700,000	2,700,000	0	100
Kasar Mixed Day Secondary School	2,400,000	0	0	2,400,000	2,400,000	0	100
Teber St.Benedict Secondary School	450,000	0	0	450,000	450,000	0	100
Koimur Mixed Day Secondary School	2,750,000	0	0	2,750,000	2,750,000	0	100
Kalwal Mixed Day Secondary School	2,750,000	0	0	2,750,000	2,750,000	0	100
Daniel Avendist Secondary School-Kaptubei	2,800,000	0	0	2,800,000	2,800,000	0	100
Chepsigot Secondary School	7,520,000	0	0	7,520,000	7,520,000	0	100
Rokocho Secondary School	450,000	0	0	450,000	450,000	0	100
Biwott Mixed Day Secondary School	0	1,200,000	0	1,200,000	1,200,000	0	100
Kaptilol Secondary School	0	1,000,000	0	1,000,000	1,000,000	0	100
Ketigoi Mixed Day Secondary School	0	500,000	0	500,000	500,000	0	100
St.Marys Kitany Sec School	0	0	1,200,000	1,200,000	1,200,000	0	100
Soy Sec,School	0	0	1,200,000	1,200,000	1,200,000	0	100
St. Benedict Teber Sec School	0	0	400,000	400,000	400,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Chebirei MD Sec School	0	0	1,200,000	1,200,000	1,200,000	0	100
Lolgarini MD Sec School	0	0	3,000,000	3,000,000	3,000,000	0	100
Kapkenda Sec School	0	0	2,000,000	2,000,000	2,000,000	0	100
Kapkitony Sec School	0	0	500,000	500,000	500,000	0	100
Biwott Secondary School	0	0	1,200,000	1,200,000	1,200,000	0	100
Total	36,020,000	2,700,000	10,700,000	49,420,000	49,420,000	0	100
9.0 Tertiary institutions Projects							
Chepsirei TTI	0	400,000	0	400,000	400,000	0	100
Total	0	400,000	0	400,000	400,000	0	100
10.0 Security Projects							
Keiyo South Sub-County Deputy County Commissioner's Residence	900,000	0	0	900,000	900,000	0	100
Kipsaina Ass. Chief's Office	1,600,000	0	0	1,600,000	1,600,000	0	100
Kiptulos Ass. Chief's Office	1,600,000	0	0	1,600,000	1,600,000	0	100
Epke Chiefs Office	400,000	0	0	400,000	400,000	0	100
Kapsogom Assistant Chiefs Office	350,000	0	0	350,000	350,000	0	100
Kabiemit Resource Centre Chiefs Office	0	500,000	0	500,000	500,000	0	100

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

Programme/Sub-programme	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
Kapkwoni Chiefs Office	0	300,000	0	300,000	0	100
Kapchepek Assistant Chief's Office	0	1,500,000	0	1,500,000	0	100
Kabiemit Chief's Office	0	500,000		500,000	0	100
Kibargoi Chief's Office	0	2,700,000	0	2,700,000	0	100
Kaptarakwa Ward Resource Centre	0	334,400		334,400	0	100
Sego Assistant Chiefs Office	0	0	1,900,000	1,900,000	0	100
Soy Assistant Chiefs Office	0	0	200,000	200,000	0	100
Cherota Assistant Chiefs Office	0	0	1,900,000	1,900,000	0	100
Kapkenda Police Post	0	0	1,000,000	1,000,000	1,000,000	100
Soy Division Acc Residential House	0	0	1,000,000	1,000,000	0	100
Koimur Assistant Chiefs Office	0	0	500,000	500,000	0	100
Total	4,850,000	5,834,400	6,500,000	17,184,400	1,000,000	94
11.0 Acquisition of assets						
Motor vehicle	0	511,415	100,000	611,415	611,415	0
NGCDF Hall(Fixing Of curtain rails & laying of tiles)	0	14,204	0	14,204	14,204	0

**Keiyo South 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 c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Total	0	100,000	525,619	100,000	625,619	0	625,619	0
12.0 Other payments								
Keiyo South Sub County Education Office	3,500,000	0	0	0	3,500,000	3,500,000	0	0
Kocholwo Zone Curriculum Support Office(CSO)	200,000	0	0	0	200,000	200,000	0	0
Total	3,700,000	0	0	0	3,700,000	3,700,000	0	100
13.0 Unallocated Fund								
Unapproved projects	0	0	0	0	0	0	0	0
AIA	0	0	143,000	0	143,000	0	143,000	0
Gratuity	0	0	595,437	0	595,437	0	595,437	0
Total	0	0	634,437	0	738,437	0	738,437	0
Total	137,192,879	67,814,304	67,814,304	45,088,879	249,992,062	231,561,487	18,430,575	93

(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

XII. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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 xx June 20xx 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.

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

XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
A.I.E NO. B104872	0	69,367,724.10
A.I.E NO. B124545	0	9,000,000.00
A.I.E NO. B124976	0	8,500,000.00
A.I.E NO. B119831	0	13,000,000.00
A.I.E NO. B128121	0	6,900,000.00
A.I.E NO. B128433	0	6,000,000.00
A.I.E NO. B132177	0	6,000,000.00
A.I.E NO. B138845	0	12,000,000.00
A.I.E NO. B126140	0	7,000,000.00
A.I.E NO. B126432	0	11,600,000.00
A.I.E NO. B140576	0	12,000,000.00
A.I.E NO. B140925	33,000,000	0
A.I.E NO. B105459	44,000,000	0
A.I.E NO. B128849	12,000,000	0
A.I.E NO. B105798	22,000,000	0
A.I.E NO. B128538	5,000,000	0
A.I.E NO. B154046	12,000,000	0
A.I.E NO. B164488	18,000,000	0
A.I.E NO. B155844	24,088,879	0
A.I.E NO. B155961	12,088,879	0
TOTAL	182,177,758	161,367,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Flant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

Keiyo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To the Financial Statements (Continued)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	104,000	19,000
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	104,000	19,000

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,025,200	1,996,308
Personal allowances paid as part of salary		
House Allowance	336,000	329,000
Transport Allowance	336,000	329,000
Leave allowance	32,000	8,000
Gratuity to contractual employees	619,178	594,084
Employer Contributions Compulsory national social security schemes	34,560	34,560
Total	3,382,938	3,290,952

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

Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	0	0
Utilities, supplies and services	91,189	87,211
Communication, supplies and services	80,098	122,855
Domestic travel and subsistence	1,286,000	605,280
Printing, advertising and information supplies & services	291,330	47,950
Rentals of produced assets	0	0
Training expenses	303,700	664,600
Hospitality supplies and services	561,315	517,302
Other committee expenses	130,400	316,600
Committee allowance	5,484,620	3,529,580
Insurance costs	61,252	0
Specialized materials and services	0	0
Office and general supplies and services	940,506	648,934
Fuel oil and Lubricants	632,292	0
Other operating expenses	37,500	876,026
Bank service commission and charges	132,283	0
Routine maintenance – vehicles and other transport equipment	773,814	536,166
Routine maintenance – other assets	239,600	134,300
Total	11,045,899	8,086,804

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

Notes To The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	65,250,000	31,537,451
Transfers To Secondary Schools (See Attached List)	49,420,000	53,500,000
Transfers To Tertiary Institutions (See Attached List)	400,000	1,000,000
Total	115,070,000	86,037,451

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	41,562,453	30,000
Bursary – tertiary institutions (see attached list)	27,814,428	110,000
Bursary – special schools (see attached list)	755,795	20,000
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	16,184,400	2,850,000
Sports projects (see attached list)	1,295,574	4,100,000
Environment projects (see attached list)	3,400,000	3,176,489
Emergency projects (see attached list)	7,350,000	3,435,766
Total	98,362,650	13,722,255

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
Total	0	0

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Keiyo South Sub County Education Office	3,500,000	0
Kocholwo Zone Curriculum Support Office	200,000	0
Strategic plan	0	0
ICT Hub	0	0
Total	3,700,000	0

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>African Banking Corporation Ltd-NG-CDF Keiyo South Constituency</i>	18,658,764	67,710,303
Total	18,658,764	67,710,303
10 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

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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)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	595,437	1,122,893
Gratuity held during the year (B)	619,178	594,084
Gratuity paid during the Year (C)	390,988	1,121,540
Closing Gratuity as at 30 th June D= A+B-C	823,627	595,437

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	67,710,303	17,988,497
Cash in hand	0	0
Imprest	0	0
Total	67,710,303	17,988,497

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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	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

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

a. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Changes in Account Receivables E= D-A	0	0

b. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	595,437	1,122,893
Deposit and Retentions held during the year (B)	619,178	594,084
Deposit and Retentions paid during the Year (C)	390,988	1,121,540
closing account payables D= A+B-C	823,627	595,437
Changes in Accounts Payable E= D-a	228,190	527,456

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,704,227	3,556,382
Use of goods and services	2,530,554	5,067,766
Amounts due to other Government entities (see attached list)	0	43,850,000
Amounts due to other grants and other transfers (see attached list)	11,681,109	59,687,871
Acquisition of assets	776,249	511,415
Others (specify) Gratuity	823,627	14,203
Funds pending approval	143,000	639,000
Total	18,658,766	113,326,637

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	89,015,844	87,884,916
Total	89,015,844	87,884,916

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
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					

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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. Jane Kipyego	Records Officer	02/07/2021	123,498	
2. Paul Kiptoo	Account Assistant	02/07/2021	186,380	
3. Hosea Chelugo	Clerk of Works	02/07/2021	165,037	
4. John Chepkuto	Security	02/07/2021	47,073	
5. Wilson Barsulai	Security	02/07/2021	47,073	
6. Francis Cheruiyot	Driver	09/02/2021	59,898	
Sub-Total			823,627	
Grand Total			823,627	

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Annex 3 – Unutilized Fund**

Compensation of employees		2,704,227	3,556,382	
Use of goods & services		2,530,554	5,067,766	
Amounts due to other Government entities				
Primary School				
Chebirei Primary School	Renovation of 10 No. classrooms and two offices to completion		2,300,000	
Kaptarkok Primary School	Construction of one classroom to completion		1,000,000	
Kaptagat Primary School	Construction of boys dormitory of capacity of 50 students		1,000,000	
Kapkenda Primary School	Purchase and installation of solar system for pumping water		400,000	
Lolgarini Primary School	Construction of 2no.door pit latrine to completion		250,000	
Kipkabus forest Primary School	Construction of 1no.classroom to completion and purchase of 40 desk		1,100,000	
Kimwogo Primary School	Renovation of 4no. classrooms to completion		1,100,000	
Tulwobei Primary School	Renovation of 3no classrooms to completion		300,000	
Kapchorwa Primary School	Construction of 1no classrooms to completion, purchase of 40 desks construction of 6 door pit latrine to completion		1,700,000	
Turesia Primary School	Construction of 6no. door washrooms and Bio digester		1,500,000	
Kewapmwen Primary School	Construction of 3no door pit latrine.		300,000	

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Chemoibon Primary School	Construction of 4no door Pit latrine to completion	400,000	
Chepsirei Primary School	Construction of 4no door Pit latrine to completion	400,000	
Kocholwo Primary School	Construction of 1no.classrooms to completion and purchase of 40 desk	1,100,000	
Molol Primary School	Construction of 1no. classrooms to completion and purchase of 40 desks	1,100,000	
Setano Primary School	Construction of 4no. door Pit latrine	400,000	
Chemurguli Primary school	Construction of administration block of 4no. offices	2,100,000	
Epeke Primary school	Construction of one classrooms to completion	1,100,000	
Changach primary School	Construction of 2no.classrooms to completion and purchase of 40 desks	2,700,000	
Kewan Primary School	Construction of 1no. to completion	2,600,000	
Kiptabacht Primary School	Construction of dormitory of capacity 100 students.	2,000,000	
Sesia primary	Completion of 1no. classroom funded by parents	400,000	
Kipchiloi primary school	Completion of Administration block funded by parents	1,000,000	
Kamosong primary school	Renovation of 10no of Classrooms	1,500,000	
Mutugen Primary school	Renovation of 10no of Classrooms	1,500,000	
Mokwo Primary School	Completion of PTA funded classroom	400,000	
Chepsirei Primary School	Renovation of two classrooms	400,000	
Secondary School			

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Ketigoi Mixed Day Secondary School	Construction of 5no. door pit Latrine to completion	500,000	
Chebirei Mixed Day Secondary School	Construction of 1no. classroom to completion and purchase of 40 desk	1,200,000	
St. Mary's Kitany Secondary School	Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs	1,200,000	
Biwott Mixed Day Secondary School	Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs	1,200,000	
Kaptilol Secondary School	Construction of 1no classrooms to completion	1,000,000	
Kapkenda Secondary School	Construction of 2no classrooms to completion	2,000,000	
Kapkitony Girls Secondary School	Construction of 5no. door pit Latrine to completion	500,000	
St. Benedict Teber Mixed day Secondary School	Construction of 4no. door pit latrine to completion.	400,000	
Soy Secondary School	Construction of 1no classrooms to completion and Purchase of 40 desks lockers & chairs	1,200,000	
Lolgarini Mixed Day Secondary School	Construction of laboratory of 40 students to completion	3,000,000	
Biwott Secondary School	Construction of 1no classrooms to completion and Purchase of 40 desks	1,200,000	
Chepsirei Technical and Vocational College	Construction Power house to mount four phase transformer	400,000	
Sub-Total		43,850,000	
Amounts due to other grants and other transfers			

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Bursary							
Bursary -Secondary Schools	To pay school fees for needy students	620,609	37,843,250				
Bursary- Tertiary Institutions	To pay school fees for needy students	2,189,572					
Bursary Special Schools	To pay school fees for needy students	443,500					
Sports							
Sports	Support youth groups by organizing ball games tournaments and athletics championships	38,872	288,872				
Environment							
Environment	Purchase of water tanks	187,901	1,887,902				
Emergency							
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,200,655	7,358,448				
Security							
Kapkenda Police post	Construction of police staff house of three rooms	1,000,000	1,000,000				
Cherota Assistant Chief's Office	Construction of chief's office of 2 rooms and construction of two door pit with urinal		1,900,000				
Koimur Assistant Chief's Office	Purchase of 2 acres of land		500,000				
Kapkwont Chief's Office	Purchase of office furniture purchase and fixing of window curtains ,desktop and printer		300,000				
Kabiemit Chief's Office	Fencing works, purchase & installation of steel gate wiring of three office		200,000				
Kabiemit ward resource centre Chief's	Tiling of floors 4 offices & hall		500,000				

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Office				
Sego Assistant Chief's office	Construction of chief's office of 2 rooms and construction of two door pit with urinal		1,900,000	
Soy assistant Chief's office	Construction of two door Pit latrine		200,000	
Soy division ACC Residential house	Construction of Assistant County commissioner staff house 3 rooms		1,000,000	
Kaptarakwa Resource Centre	Purchase of office furniture		334,400	
Kapcheptek Assistant Chief's Office	Construction of Chief's Office to completion and two door pit latrine and Purchase of office furniture		1,500,000	
Kabiemit Chief's Office	Construction of 2 door pit latrine to completion and Purchase of office furniture		300,000	
Kibargoi Chiefs office	Renovation of 6 offices		2,700,000	
Sub-Total		11,681,109	59,687,871	
Acquisition of assets				
NG-CDF Office Motorcycle	Purchase of one 125cc Yamaha motorcycle	611,415	511,415	
NGCDF Hall(Fixing Of curtain rails & laying of tiles)	Balance after fixing curtain rails and laying of tiles	14,204	14,204	
NG-CDF Office	Renovation of four door pit latrine to completion(Tiling and painting)	150,000		
NG-CDF Office	Fixing of inbuilt filling cabinets in 4 offices at Ngcdf Office	630		
Sub-Total		776,249	525,619	
Others (specify)				
Strategic plan	Balance after implementing			

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	strategic plan			
Provisions of gratuity	Provisions of gratuity	823,627	595,435	
Sub-Total		823,627	1,121,054	
Funds pending approval	Review of strategic plan and AIA	143,000	639,000	
Sub-Total		143,000		
Grand Total		18,658,766	113,326,637	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	520,000			520,000
Buildings and structures	8,380,295			8,380,295
Transport equipment	8,365,696			8,365,696
Office equipment, furniture and fittings	1,151,207			1,151,207
ICT Equipment, Software and Other ICT Assets	1,380,260			1,380,260
Other Machinery and Equipment	20,448			20,448
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	19,957,764			19,957,764

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

PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		01008030019617	18/01/2022	1,148,975	0
		1008030005695	24/11/2008	914,539	0
		01008030009402	22/05/2009	1,201,709	0
		01008030016182	06/10/2011	868,630	0
		01008030019727	06/02/2022	348,975	0
		01008030014120	06/04/2010	730,342	0
		01008030018459	17/04/2014	40,194	0
		01008030018159	18/05/2009	194,982	0
		1008030009305	01/03/2010	101,556	0
		01008030014066	01/03/2010	1,169,700	0
		01008030000545	07/07/2008	1,171,226	0
		01008030000529	07/07/2008	559,972	622,197
		1008030016412	28/11/2011	154,555	0
		1008030017190	31/7/2012	245,509	0
		0100803019437	23/7/2012	1,900,000	0
		01008030019707	24/05/2022	348,975	221,369
		1008030014686	13/9/2010	1,107,011	0
		1008030017830	05/11/2012	400,530	0

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		01008030019447	26/7/2021	497,950	0
		01008030019467	12/6/2015	2,430,766	0-
		1008030001029	22/07/2008	151,305	1,101,143
		01008030019387	19/02/2021	143,811	399,125
		01008030017280	17/09/2012	1,249,991	0
		01008030014074	04/03/2010	10,725	0
		01008030019407	18/06/2021	70,968	0
		01008030000766	14/7/2008	2,529,893	553,617
		100803030014651	14/8/2010	71,610	0
		01008030006780	09/01/2009	1,267,921	0
		01008030016452	21/12/2011	242,561	0
		1008030018339	30/01/2014	1,629,940	254,050
		01008030016372	07/11/2011	242,561	0
		01008030019057	16/11/2015	266	0
		01008030017380	26/09/2012	1,821,094	3,592,194
		01008030019537	01/01/2022	1,248,975	0
		01008030019797	15/01/2022	350,000	98,985
		01008030019637	06/12/2022	874,695	1,101,583
		01008030019687	08/02/2022	2,399,975	0

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		01008030000863	14/07/2008	566,692	556,400
		1008030006802	12/01/2009	168,438	0
		01008030015062	29/01/2011	196,369	4,144,612
		01008030018969	23/04/2015	673,922	0
		01008030018009	13/12/2012	2,872,263	0
		1008030019357	14/12/2020	3,324	129,485
		01008030019627	01/12/2021	998,975	0
		01008030005563	19/11/2008	550,738	0
		01008030014791	27/09/2010	1,407,502	189,655
		01008150085268	26/10/2018	1,630,587	0
		01008030019547	15/11/2021	2,055,746	0
		01008030016822	24/04/2012	1,150,060	0
		01008030014708	14/09/2010	522,766	0
		01008030015356	16/02/2011	361,410	0
		1008030000588	07/07/2008	78,944	0
		01008030018739	10/10/2014	36,684	2,482
		01008030000774	14/07/2008	60,454	0
		01008030014831	11/10/2010	677,761	0
		01008030019657	25/01/2022	61,495	0

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		01008030007361	03/02/2009	2,335,351	0
		01008030019497	02/11/2021	105,734	624,080
		01008030019737	02/11/2021	1,598,975	0
		01008030015641	06/6/2011	1,646,210	2,612,907
		01008030019767	22/06/2022	197,475	0
		01008030010737	14/06/2009	1,212,028	0
		01008030019417	23/06/2021	498,975	0
		01008030019647	04/06/2022	498,975	0
		01008150109189	16/07/2014	-	0
		1008030017050	13/06/2012	2,801,256	0
		01008030007493	14/02/2009	1,181,841	630,949
		01008030014112	24/03/2010	452,045	0
		01008030015526	14/05/2011	1,270,125	0
		01008030007183	26/1/2009	18,909	0
		01008030017630	09/10/2012	1,275,566	0
		01008030019747	10/06/2008	588,975	0
		01008030008937	13/10/2011	405,603	0
		1008030016282	13/10/2011	56,791	0
		01008030019667	09/12/2008	61,517	749,749

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		01008030018717	26/07/2022	448,975	0
		01008030016972	24/05/2012	1,285,456	0
		01008030019417	29/06/2022	1,900,000	0
		1008030000741	14/07/2008	1,608,170	416,323
		1008030019087	18/12/2015	403,276	0
		01008030017130	11/07/2012	105,450	0
		01008030000553	07/07/2008	73,013	500,995
		01008030019677	22/04/2022	198,975	0
		01008030019517	22/04/2022	1,000,000	0
		01008150085228	26/10/2018	949,987	1,165,080
		01008030009097	21/04/2009	3,882,874	0
		01008030019697	03/02/2022	448,975	0
		01008030017320	21/09/2012	1,590,384	0
		1008030019367	18/12/2020	586,303	262,101
		1008030017070	20/6/2012	402,546	0
		01008030001010	22/07/2008	2,200,519	0
		01008030014910	28/10/2010	589,106	506,494
		01008030018787	27/06/2022	98,975	731,688
		01008030013957	12/02/2010	695,337	0

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
	01008030019567	Sidian	21/01/2022	1,659,909	0
	0300262715919	EQUITY	11/08/2014	285,042	0
	1530262932025	EQUITY	31/08/2018	566,392	0
	1530279819565	EQUITY	15/05/2020	1,009,937	2,977,770
	1110254857	KCB	17/12/2008	208,174	3,201,153
	01024027740101	National	02/11/2013	26,493	0
	1265240825	KCB	27/09/2019	139,569	1,180,902
	1201926564	KCB	11/08/2016	1,953,460	0
	01008030019487	Sidian	09/02/2021	771	0
	01008030019827	Sidian	4/06/2022	0	0
	01008030019757	Sidian	17/06/2022	3,500,000	0
	01008030000561	Sidian	07/07/2008	588,647	0
	01008030001185	Sidian	24/07/2008	0	86,251
	1285469305	Kcb	05/04/2021	0	106,358
	1008030000480	Sidian	07/07/2008	0	207,423
	1530279040771	EQUITY	15/07/2019	0	125,978
	1090298124788	EQUITY	11/10/2011	0	450,504
	10080300008953	Sidian	16/04/2009	0	525,987
	10080300005725	Sidian	25/11/2008	0	603,514

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BMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
		100803000932	19/05/2009	0	636,390
		1008030018699	09/10/2014	0	652,491
		1008030015461	14/03/2011	0	1,061,948
		200100000106	08/02/2020	0	1,098,548
		1008030017370	11/05/2012	0	1,100,275
		1008030017590	10/06/2012	0	1,102,875
		1008030017590	19/02/2021	0	1,146,565
		300298252599	05/05/2018	0	1,168,300
		1008030016642	24/02/2012	0	1,211,125
		1008030017640	02/09/2021	0	1,236,948
		1008030019377	01/08/2021	0	1,399,425
		1008030007477	13/02/2009	0	1,458,321
		1008030000537	07/07/2008	0	1,504,758
		1008030017150	17/07/2012	0	1,539,900
		1008150086586	02/06/2019	0	1,581,781
		1008030017390	21/08/2014	0	1,635,327
		1008030007574	02/12/2009	0	1,833,863
		1008030015828	07/01/2011	0	2,054,026
		1008030018869	17/02/2015	0	2,500,000

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
Kibomet Primary School	1008030009313	Sidian	19/05/2009	0	2,510,383
Kamwosor Primary School	1008030014864	Sidian	14/10/2010	0	3,534,044
Kapchorwa Mixed Day Secondary School	1008030015501	Sidian	05/12/2011	0	3,565,073
St Patricks Kabirirsus Mixed Day Secondary School	1008150087364	Sidian	03/08/2019	0	3,673,477
Muskuṭ Mixed Day Secondary School	1008030016832	Sidian	25/04/2012	0	4,006,872
Kimwogo Mixed Day Secondary School	1008030014678	Sidian	09/10/2010	0	9,202,380
St.Thomas Kapchorwa Day School	1008030015501	Sidian	12/05/20211	0	2,612,907
Kamosong Primary School	01008030019387	National	19/02/2021	0	360,390
Kiptengwer Assistant Chief Office	0300278053746	EQUITY	12/5/2018	61,769	0
Kiptengwer Primary School	1103417932	KCB	9/1/2007	229,056	0
Nyarū Resource Centre	0300163795293	EQUITY	10/2/2008	879	0
Kitany Youth Polytechnic	1130519074	KCB	29/11/2011	58,730	0
Kiptulos Primary School	1103442473	KCB	3/3/2007	82,307	0
Lelboinet Chief's Office	1210304538	KCB	23/5/2012	10,732	0
Walbei Primary School	1109500599	KCB	28/9/2008	42,800	0
TOTAL				89,015,844	86,021,495

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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)
OAG/NRRO/2020/2021-1-01-0150/(16)	Presentation of financial statement on unutilized funds the column for comments had not been filled as per the requirements Compensation of employees- Variance on the statement of receipts and payments	This was an oversight by the management and the financial statement have been amended	Resolved	30th April, 2021
OAG/NRRO/2020/2021-1-01-0150/(16)	Fund Balance -The statement of assets and liabilities reflect a variance	The statement of assets and liabilities reflect	Resolved	29 th July, 2022
OAG/NRRO/2020/2021-1-01-0150/(16)	Project Implementation Status	The on-going projects not being completed on time comes about since the funds are disbursed to the constituency in	Resolved	29 th July, 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		tranches and implementation depends on the availability of the funds		
OAG/RRRO/2020/2021-1-01-0150/(16)	Stalled Project	The management has ensured that all the stalled projects are currently complete and in use. Attached is a section of the updated PIS for verification	Resolved	29th July, 2022
OAG/RRRO/2020/2021-1-01-0150/(16)	Unresolved Prior Year Audit Matters	The NG-CDFC has established the unresolved matters and shall ensure all matters are resolved,	Resolved	29th July, 2022

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 Name Monica M. Mafeki
 Fund Account Manager.