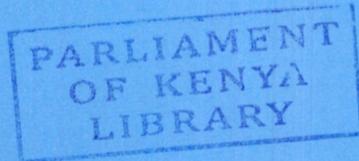


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KEIYO NORTH
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2022

Handwritten notes and stamps on the right side of the cover. A large blue rectangular stamp is tilted. Inside it, there is a date stamp '29 JUN 2022' and the word 'Thursday'. Below these, there is handwritten text: 'Hon Njoroge Mwangi', 'Deputy Minister', 'A. Suburko', and 'Wanyo'.



OFFICE OF THE AUDITOR - GENERAL
CENTRAL RIFT REGIONAL OFFICE

30 MAR 2023

RECEIVED

P. O. Box 2774 - 30100, ELDORET



KEIYO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

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

(f) KEIYO NORTH NG-CDF Constituency Contacts

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

(g) KEIYO NORTH NG-CDF Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



On behalf of the NG-CDF Keiyo North committee we hereby present the financial statements for the year ended 30th June 2022.

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

The budget performance this year is depicted by utilization of funds against the total budget which has been improved from last financial year.

The total budget for the year under review is Kshs. 223,980,072 which comprise of the Year's allocation, prior year's pending disbursement and the balances brought forward. The actual expenditure amounted to Kshs.198, 671,366. This year was significant since the board disbursement the total amount allocated for the financial year.

The education sector has greatly improved in terms of infrastructure which comprise of construction of more classrooms, laboratories and improvement through renovation.

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

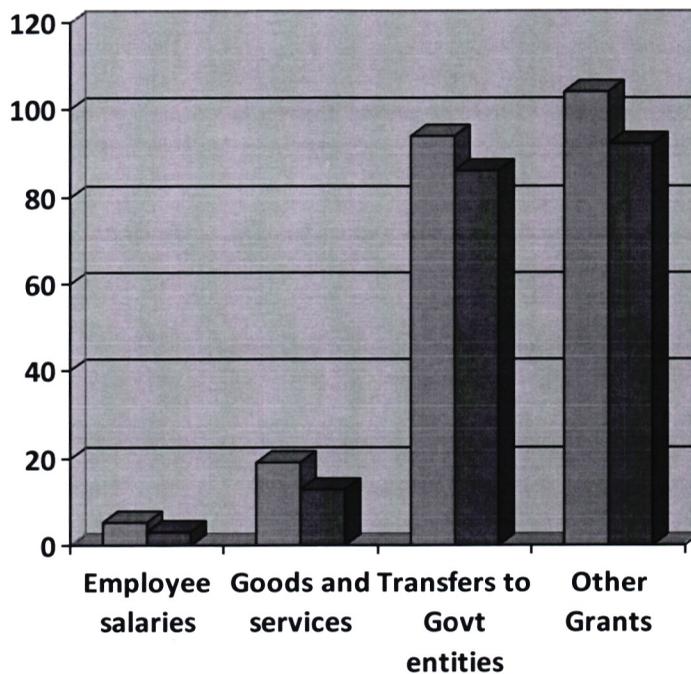
Despite the improvement, the implementation of some activities was hampered by challenges posed by environmental changes this year where some projects along the valley were affected by landslides and delayed implementation due to heavy rains. Inflation was also another factor which led to cost variations hence some projects could not achieve the expected output.

Table 1. Budget utilization difference

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

No.	Sector	Total budget	Actual expenditure	Utilization difference
1	Compensation of employees	5,366,981	3,179,742	59.2%
2	Use of goods and services	19,507,945	13,181,424	67.6%
3	Transfer to Government units	94,022,500	89,622,500	95.3%
4	Other grants and transfers	104,475,222	92,687,700	88.7%

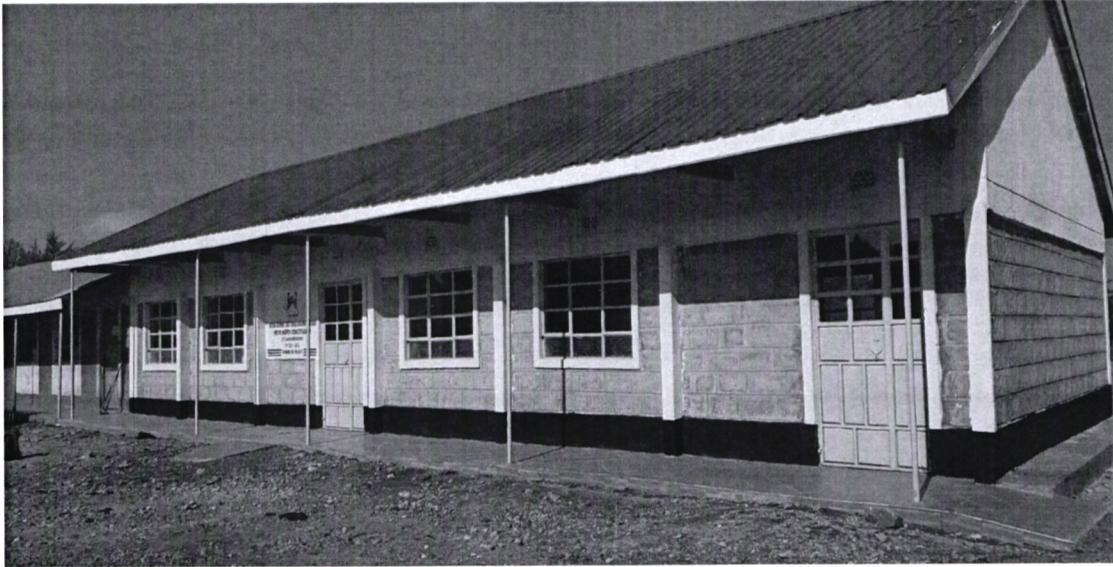
Figure 2: Budget performance.



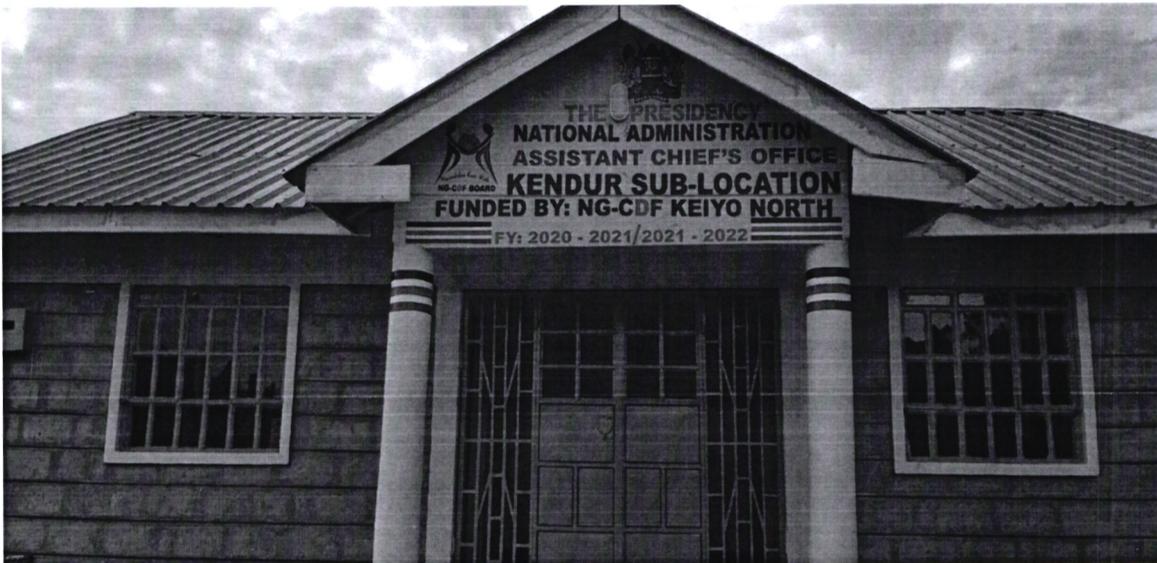
Original budget - allocation percentage per sector

Actual on comparable basis - expenditure percentage per sector

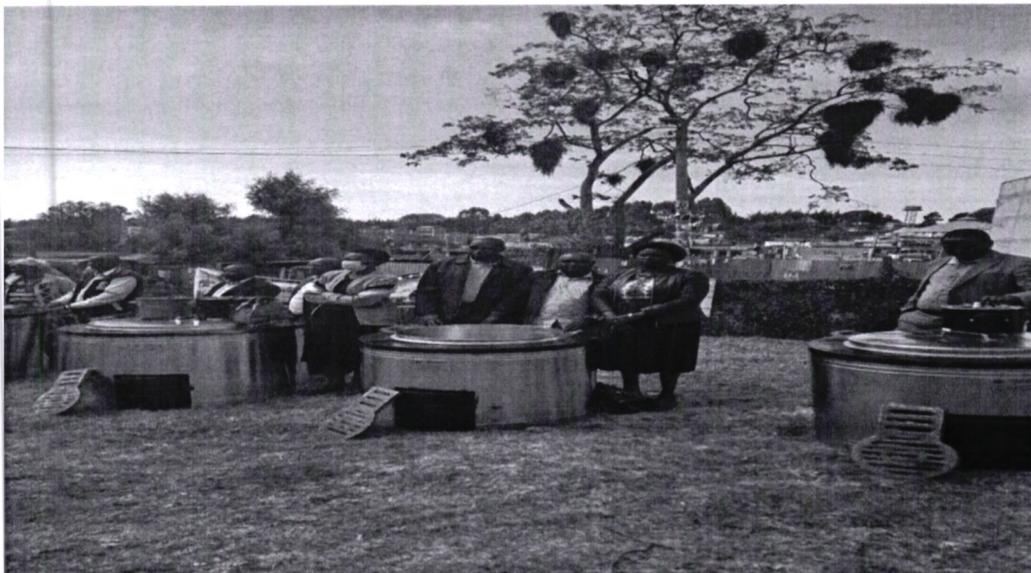
I forward herewith a sample of the completed projects in education, security and environment sector.



Sergoit primary school.
Activity: Two classrooms



Kendur Assistant chief's office



Energy saving jikos funded through Environment.

FOR,

David Chesire

.....
Name **DAVID CHESIRE**
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY 2021/22

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 North 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	<ul style="list-style-type: none"> Provide quality and accessible educational services 	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels 	More than 200 classrooms renovated 10 new classrooms in primary schools, 6 laboratories ongoing in secondary schools.
Security	<ul style="list-style-type: none"> To achieve effective and efficient security services 	Chiefs offices constructed and furnished	No. of offices	6 Assistant chief's offices and one OCS office allocated funds
Environment	Enhance environmental conservation through water harvesting and energy saving.	Purchase of storage tanks Install energy saving devices	No, of schools No. of school	8 schools allocated funds for purchase of energy saving jiko.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- Sensitized the community on energy saving policies; the committee has taken the initiative to sensitize the community on importance of exploring new energy saving systems.
- Carried out energy requirements surveys; through the energy requirement surveys the committee have done the analysis on the need for energy saving devices in schools.
- The NG-CDFC has since aside funds for purchase of storage tanks and gutters to take advantage of rain water in schools. This was extended to this financial year where 5 primary schools will benefit.
- The NG-CDFC has set aside funds to put up sanitary facilities to ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks.

3. Employee welfare

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

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

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

4. Market place practices-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

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

policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



Name *Mikah Sigit*

Fund Account Manager.

V. Statement of Management Responsibilities

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

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

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

Approval of the financial statements

The NGCDF- Keiyo North Constituency financial statements were approved and signed by the Accounting Officer on 30/3/2023.


.....

Name: DAVID COTESIRE

Chairman – NGCDF Committee


.....

Name: Mubaki Sigut

Fund Account Manager

REPUBLIC OF KENYA

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



Enhancing Accountability

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo North Constituency set out on pages 1 to 44,

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

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Project Management Committee Bank Balances

Not 17.4 to the financial statements reflects Project Management Committee (PMC) bank balances totalling to Kshs.16,890,872. However, cash books, bank balance confirmation certificates, bank statements and bank reconciliation statements for PMC accounts with a total balance of Kshs.12,527,719 were not provided for review.

In the circumstance, the existence, accuracy, completeness and ownership of the Project Management Committee bank balances of Kshs.12,527,719 as at 30 June, 2022 could not be confirmed.

2. Inaccuracy of the Summary Statement of Appropriation

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.223,980,072 and Kshs.223,980,072 respectively resulting to Zero (0) variance. However, the statement erroneously reflects a variance of Kshs.41,802,314 in the budget utilization column. Further, the statement reflects actual receipts of Kshs.223,980,072 whereas the statement of receipts and payments reflects actual amount of Kshs.182,177,758 resulting to unexplained variance of Kshs.41,802,314.

In the circumstances, the accuracy and completeness of the receipts balances of Kshs.223,980,072 reported in the summary statement of appropriation for the year ended 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Keiyo North 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. Budget as a Control and Budget Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.223,980,072 and Kshs.223,980,072 respectively. Similarly, the Fund expended Kshs.198,671,366 against an approved budget of Kshs.223,980,072 resulting to an under-expenditure of Kshs.25,308,706 or 11.3% of the budget.

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

2. Unresolved Prior Year Matters

There were issues raised in the audit report for 2020/21 financial year of which no report or recommendations from the Fund's Management and oversight bodies were submitted for review. The issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding.

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

3. Project Implementation Status

During the financial year under review, ninety-two (92) projects were allocated funds totaling to Kshs.94,472,500 out of which sixty-four (64) projects costing Kshs.59,968,000 were complete and in use, whereas one (1) project costing Kshs.450,000 was complete and not yet in use, twenty-six (26) projects costing Kshs.33,054,500 were still ongoing, and one (1) project costing Kshs.1,000,000 had not been started. Further, it was observed that the funding for all the CDF operations was far below the approved budget making it difficult for the Fund to operate optimally. The slow pace of project completion means residents of Keiyo North constituency may not benefit from the projects as intended.

In the circumstance, service delivery and projected developments failed to take place hence citizens of Keiyo North constituency did not receive value from incomplete projects.

4. Project Verification

During the year under review, twenty-four (24) primary school projects with disbursements of Kshs.22,100,000 were physically verified in March, 2023. Fourteen (14)

projects with funding of Kshs.14,050,000 were found to be complete, while Nine (9) projects with funding of Kshs.5,250,000 were still ongoing and one (1) project with a funding of Kshs.750,000 had not started. Further, ownership of the land on which the developments were carried out and the registration status of the institutions with the Ministry of Education could not be confirmed as the Fund does not retain a copy of the certified documents. In addition, ownership of land purchased for school's expansion could not be confirmed as the land title deeds were not provided for verification.

Funding of projects in institutions whose registration and land ownership status has not been confirmed could lead to delays in projects implementation. In addition, delay in fund disbursement and non-implementation of approved projects denies residents of Keiyo North Constituency benefits accruing from the approved projects.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Summary of Assets Register

The financial statements under Annex 4 reflects Kshs.15,845,032 as the value of all the fixed assets of the Fund. However, the fixed assets register provided for audit had one (1) HP Scanjet 5590 series whose purchase price was not indicated. Further, the value of land was not included in the asset register neither was it disclosed in the summary of assets register. In addition, ownership documents for the land were not provided for audit.

In the circumstance, it is not possible to confirm the value of assets held by the Fund.

2. Emergency Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.92,687,700 which included emergency projects payments amounting to Kshs.5,297,000 as reflected in Note 7 to the financial statements. Examination of payment vouchers in respect of the projects revealed that expenditure totalling to Kshs.550,000 in respect of Kabulwo Primary School and Kewapsos primary school did not have evidence to prove that they were emergencies in nature and did not therefore qualify to be funded under emergencies vote.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 – Unpresented Cheques

The statement of assets and liabilities reflects a balance of Kshs.25,902,896 for cash and cash equivalents as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statement revealed an amount of Kshs.25,482,206 which represented 157 unpresented cheques with some dating as far back as 21 March, 2022. Management did not explain why payments would be made and then payees fail to cash their cheques. Further, the cheque dispatch register was not provided for review and it was not possible to confirm if or when the cheques were dispatched.

Delay in the presentation of the cheques may affect the subsequent cash and bank balances for the Fund.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

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

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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,867,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		182,177,758	161,867,724
Payments			
Compensation Of Employees	4	3,179,742	2,775,266
Use Of Goods and Services	5	13,181,424	10,946,108
Transfers To Other Government Units	6	89,622,500	100,720,000
Other Grants and Transfers	7	92,687,700	28,032,431
Acquisition Of Assets	8	-	-
Other Payments	9	-	-
Total Payments		198,671,366	142,473,805
Surplus/(Deficit)		(16,493,608)	19,398,919

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

The Constituency financial statements were approved on 30/6/2023 2023 and signed by:


Fund Account Manager

Name: Milcah Singat

National Sub-County Accountant

Name: KEVIN LIND
 ICPAK M/No: 12834


Chairman NG-CDF Committee

Name: DAVID CHESIRE

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

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	25,902,896	41,802,314
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		25,902,896	41,802,314
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		25,902,896	41,802,314
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	1,081,950	487,760
Total Financial Liabilities		1,081,950	487,760
Net Financial Assets		<u>24,820,946</u>	<u>41,314,554</u>
Represented By			
Fund Balance B/Fwd	13	41,314,554	21,915,635
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(16,493,608)	19,398,919
Net Financial Position		<u>24,820,946</u>	<u>41,314,554</u>

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

The Constituency financial statements were approved on 30/6/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant LEW YMD


Chairman NG-CDF
Committee

Name: Milcah Sigut

Name:
ICPAK M/No: 1204

Name: DAVID CHESIRE

Keiyo North Constituency
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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	161,867,724
Other Receipts	3	-	5,000
Total receipts		182,177,758	161,872,724
Payments for operating activities			
Compensation of Employees	4	3,179,742	2,775,266
Use of goods and services	5	13,181,424	10,946,108
Transfers to Other Government Units	6	89,622,500	100,720,000
Other grants and transfers	7	92,687,700	28,032,431
Other Payments	9	-	-
Total payments		198,671,366	142,473,805
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	594,190	235,212
Prior year Adjustments	14	-	-
Net Adjustments		594,190	235,212
Net cash flow from operating activities		(15,899,418)	19,634,131
Cash flow from investing activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
Net increase in cash and cash equivalent		(15,899,418)	19,634,131
Cash and cash equivalent at start of the year	10	41,802,314	22,168,183
Cash and cash equivalent at end of the year		25,902,896	41,802,314

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

The Constituency financial statements were approved on 30/6/2023 and signed by:



 Fund Account Manager

Name: Milcah Singut



 National Sub-County Accountant

Name: LEVIN UMO
 ICPAK M/No: 12504



 Chairman NG-CDF Committee

Name: DAVID CHESARE

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS	2021/2022	Previous years Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfers from NG-CDF Board	137,088,879	45,088,879	223,980,072	223,980,072	-	
Proceeds from Sale of Assets						0.0%
Other Receipts						0.0%
TOTAL RECEIPTS	137,088,879	45,088,879	223,980,072	223,980,072	41,802,314	81.3%
PAYMENTS						
Compensation of Employees	3,075,796	1,600,000	5,366,981	3,179,742	2,187,239	59.2%
Use of goods and services	7,995,386	6,160,385	19,507,945	13,181,424	6,326,521	67.6%
Transfers to Other Government Units	71,900,000	22,122,500	94,022,500	89,622,500	3,750,000	96.0%
Other grants and transfers	54,117,697	15,205,994	104,475,222	92,687,700	12,437,522	88.1%
Acquisition of Assets			607,424		607,424	0.0%
Other Payments						0.0%
TOTAL	137,088,879	45,088,879	223,980,072	198,671,366	25,308,706	88.7%

****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.**

**Keiyo North Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	25,308,706
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
	25,308,706
Add Accounts payable	594,190
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	25,902,896

The Constituency financial statements were approved on 30/6/2023 and signed by:



Fund Account Manager

Name: Mulcah Sigut



National Sub-County Accountant

Name: Leno Yuma
ICPAK M/No: 12587



Chairman NG-CDF Committee

Name: DAVID OJESIRE

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.1 Compensation of employees	3,075,796	691,185	1,600,000	5,366,981	3,179,742	2,187,239
1.2 Committee allowances	2,000,000	648,979	2,000,000	4,648,979	3,610,245	1,038,734
1.3 Use of goods and services	2,540,632	1,390,264	1,335,631	5,266,527	3,040,559	2,225,968
Total	7,616,428	2,730,428	4,935,631	15,282,487		5,451,941
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,000,000	803,500	-	1,803,500	1,519,620	283,880
2.2 Committee allowances	1,000,000	761,455	1,320,000	3,081,455	2,000,000	1,081,455
2.3 Use of goods and services	1,454,754	1,747,976	1,504,754	4,707,484	3,011,000	1,696,484
Total	3,454,754	3,312,931	2,824,754	9,592,439	16,361,166	3,061,819
3.0 Emergency						
3.1 Primary Schools				-		-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-

**Keiyo North Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	7,192,207	3,400,698	492,208	11,085,113	5,297,000	5,788,113
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	20,000,000	12,004,000	5,483,164	37,487,164	37,460,500	26,664
4.2 Tertiary Institutions	17,497,552	12,360,264	8,332,184	38,190,000	38,190,000	-
4.3 Social Security	3,000,000	-	-	3,000,000	2,682,000	318,000
4.4 Special Needs	-	-	-	-	-	-
Total	40,497,552	24,364,264	13,815,348	78,677,164	78,332,500	344,664
5.0 Sports						
5.1						
Total	1,370,938	1,043,415	1,370,938	3,785,291	-	3,785,291
6.0 Environment						
Sergoit Primary school	325,000					-
Bugar Special school	125,000					-
Kamariny Secondary School	155,000					-
Kapsisi Primary School	325,000					-
Kibargoiyet Day Secondary School	155,000					-

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Msekekwa Primary School	155,000					-
Singore Primary School	325,000					-
Yokot primary school	242,000					-
Total	1,807,000	1,370,654	-	3,177,654	3,158,200	19,454
7.0 Primary Schools Projects						
Anin Primary School	450,000		450,000	900,000	900,000	-
Bugar Special school			1,000,000	1,000,000	1,000,000	-
Berese Primary School	750,000			750,000	750,000	-
Bugar Primary School	450,000			450,000	450,000	-
Chebokokwa Primary School	450,000			450,000	450,000	-
Chebonet primary school		350,000	650,000	1,000,000	1,000,000	-
Chegilet Primary School	150,000			150,000	150,000	-
Chelingwa Primary School	750,000			750,000	750,000	-
Chepkogin Primary School	700,000			700,000	700,000	-
Cheptarit Primary School	500,000			500,000	500,000	-
Chesitek Primary School	450,000					-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Emkong primary school	750,000			450,000	450,000	-
Iten Primary School	600,000	650,000		1,250,000	1,250,000	-
Iten School for the Deaf.	450,000			450,000	450,000	-
Kabore Primary School	750,000			750,000	750,000	-
Kabulwo Primary School	750,000			750,000	750,000	-
Kamariny Primary School	450,000			450,000	450,000	-
Kameza Primary School	450,000		450,000	900,000	900,000	-
Kapchela primary school			450,000	450,000		450,000
Kapkessum Primary School	450,000			450,000	450,000	-
Kapkei primary school			450,000	450,000	450,000	-
Kapkoi Primary School	600,000		450,000	1,050,000	1,050,000	-
Kapsisi Primary School	450,000			450,000	450,000	-
Kapsoiyo Primary School	450,000			450,000	450,000	-
Kaptel Primary School	750,000			750,000	750,000	-

**Keiyo North Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapteren Primary School	400,000			400,000	400,000	-
Kaptum Primary School	2,500,000			2,500,000	2,500,000	-
Katalel Primary School	750,000			750,000	-	750,000
Kermuk Primary School	250,000			250,000	250,000	-
Kessup Primary School	450,000			450,000	450,000	-
Kewapos Primary School	500,000			500,000	500,000	-
Kibendo Primary School	450,000		450,000	900,000	900,000	-
Kiboi Primary School	400,000			400,000	400,000	-
Kipchawat Primary School	450,000		450,000	900,000	900,000	-
Kipka Primary school	900,000			900,000	900,000	-
Kipkenda Primary School	700,000			700,000	700,000	-
Kipkulot Primary School	750,000		700,000	1,450,000	1,450,000	-
Kiptingo Primary School	450,000			450,000	450,000	-
Kiptoit Primary School	900,000		700,000	1,600,000	900,000	700,000
Kiptoro Primary School	450,000		450,000	900,000	450,000	450,000

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kipyeigor Primary School	450,000			900,000	450,000	-
Kobil Primary School	450,000			450,000	450,000	-
Kokwao Primary School	500,000		450,000	950,000	950,000	-
Kokwap Sitet Primary School	750,000		700,000	1,450,000	750,000	700,000
Kolol primary school			600,000	600,000	600,000	-
Korkitony Primary School	450,000		450,000	900,000	900,000	-
Lamaon primary school	200,000			200,000	200,000	-
Mindililwo Special School	300,000	168,000		468,000	468,000	-
Moi Tambach Primary School	4,000,000		1,000,000	5,000,000	5,000,000	-
Muno primary school			450,000	450,000	450,000	-
Msekekwa Primary School	600,000			600,000	600,000	-
Nyalil Primary School	450,000			450,000	450,000	-
Nyawa Primary school	1,500,000			1,500,000	1,500,000	-
Salaba Primary School	450,000		450,000	900,000	900,000	-

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sergoit Primary school	1,500,000			1,500,000	1,500,000	-
Singore Primary School	600,000			600,000	600,000	-
Siroch primary school			600,000	600,000	600,000	-
St. Andrews Simotwo Primary School	450,000			450,000	450,000	-
William Murgor Primary school	500,000			500,000	500,000	-
Yokot primary school	1,300,000			1,300,000	1,300,000	-
Komotony Primary School	900,000			900,000	900,000	-
Total	37,200,000	-	11,350,000	49,718,000	46,668,000	3,050,000
8.0 Secondary Schools Projects						
St.Peters Iten Day Secondary School	800,000	452,250		1,252,250	1,252,250	-
Anin Day Secondary School	3,000,000			3,000,000	3,000,000	-
Bugar Secondary school	8,300,000			8,300,000	8,300,000	-
Chebonet Secondary School	1,100,000	452,250		1,552,250	1,552,250	-
Chelingwa Secondary School	450,000			450,000	450,000	-
Kapkessum Secondary school	3,500,000			3,500,000	3,500,000	-

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kabulwo Secondary School	2,000,000	500,000		2,500,000	2,500,000	-
Kapkonga Day Secondary School	750,000			750,000	750,000	-
Kapchelal Secondary School	2,500,000		500,000	3,000,000	2,500,000	500,000
Kaptum Secondary School	300,000			300,000	300,000	-
Kibargoiyet Secondary School	3,500,000			3,500,000	3,500,000	-
Korkitony Secondary School	500,000			500,000	500,000	-
Kabore Secondary School	1,500,000		1,500,000	3,000,000	3,000,000	-
Kamariny Secondary School	500,000			500,000	500,000	-
Kapkoi Secondary School	1,500,000			1,500,000	1,500,000	-
Kessup Day secondary school	500,000			500,000	500,000	-
Kibendo Secondary School	2,000,000			2,000,000	2,000,000	-
Kokwao Secondary school	1,000,000		700,000	1,700,000	1,000,000	700,000
Muno secondary school		750,000		750,000	750,000	-
Sergoit Secondary School	500,000			500,000	500,000	-
Singore Girls Secondary school			1,500,000			-

**Keiyo North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Siroch Secondary School	500,000			500,000	500,000	-
Tambach Boys secondary school		1,500,000		1,500,000	1,500,000	-
Total	34,700,000	3,654,500	4,200,000	42,554,500	41,354,500	1,200,000
9.0 Tertiary institutions Projects				-		-
KMTC Iten	-		1,600,000	1,600,000	1,600,000	-
Total	-		1,600,000	1,600,000	1,600,000	-
10.0 Security Projects				-		-
Chelingwa Assistant chiefs office	150,000			150,000	150,000	-
Kamoi chiefs office	1,000,000			1,000,000	1,000,000	-
Kipsoen Assistant chief's office		150,000		150,000	150,000	-
Tambach Assistant County Commissioners office	1,500,000			1,500,000	1,500,000	-
Kendur Assistant chiefs office	400,000			400,000	400,000	-
Siroch Assistant chiefs office	200,000			200,000	200,000	-
Tambach police station			1,500,000	1,500,000	1,500,000	-
Chesitek Assistant chiefs's office			1,000,000	1,000,000	1,000,000	-

**Keiyo North Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mindililwo assistant chiefs'office			1,000,000	1,000,000	1,000,000	
Irong chiefs'office			1,000,000	1,000,000	1,000,000	
Total	3,250,000	150,000	4,500,000	7,900,000	5,900,000	2,000,000
11.0 Acquisition of assets						
	-	107,424		107,424	-	107,424
		500,000		500,000	-	500,000
Total	-		-	607,424		607,424
12.0 Other payments						
Total						
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings						
Total	137,088,879	41,802,314	45,088,879	223,980,072	198,671,366	25,308,706

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

	2021-2022	2020 - 2021
Description	Kshs	Kshs
B96854		500,000
B104702		20,000,000
B823534		35,000,000
B104546		14,367,724
B124544		9,000,000
B124975		8,500,000
B119830		13,000,000
B128120		6,900,000
B128432		6,000,000
B132176		6,000,000
B138814		12,000,000
B126139		7,000,000
B126431		11,600,000
B140575		12,000,000
B140924	33,000,000	
B105458	44,000,000	
B105797	24,000,000	
B128537	5,000,000	
B154045	12,000,000	
B164487	18,000,000	
B154045	12,000,000	
B155843	22,088,879	
B155959	12,088,879	
	182,177,758	161,867,724

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Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

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

3. Other Receipts

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

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,012,552	1,788,410
Personal allowances paid as part of salary		
House Allowance	272,100	228,650
Transport Allowance	272,100	228,650
Leave allowance		-
Gratuity to contractual employees	594,190	504,356
Employer Contributions Compulsory national social security schemes	28,800	25,200
Total	3,179,742	2,775,266

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Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	5,609,245	4,074,100
Electricity	23,600	16,000
Water and sewerage charges	34,320	21,270
Communication, supplies and services	353,574	56,000
Domestic travel and subsistence	1,345,860	961,450
Printing, advertising and information supplies & services	81,000	254,950
Rentals of produced assets	-	-
Training expenses	2,519,620	2,120,400
Hospitality supplies and services	519,240	76,970
Fuel,oil and lubricants	1,834,531	1,250,000
Other committee expenses	-	-
Insurance costs	-	291,768
Office and general supplies and services	242,520	509,630
Other operating expenses	-	211,500
Bank service commission and charges	20,328	10,975
Routine maintenance – vehicles and other transport equipment	583,486	427,090
Routine maintenance – other assets	14,100	33,370
Total	13,181,424	10,946,108

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	46,668,000	41,900,000
Transfers To Secondary Schools (See Attached List)	41,354,500	57,820,000
Transfers To Tertiary Institutions (See Attached List)	1,600,000	1,000,000
Total	89,622,500	100,720,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,460,500	635,000
Bursary – tertiary institutions (see attached list)	38,190,000	4,176,000
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	2,682,000	-
Security projects (see attached list)	5,900,000	9,000,000
Sports projects (see attached list)	-	5,371,501
Environment projects (see attached list)	3,158,200	4,849,930
Emergency projects (see attached list)	5,297,000	4,000,000
Total	92,687,700	28,032,431

8. Acquisition Of Assets

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

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Notes to the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	25,902,896.25	41,802,314
<i>Name Of Bank, Account No.</i> <i>Kenya Commercial Bank-110323530</i>	-	-
Total	25,902,896.25	41,802,314
10 B: Cash on Hand		
Location 1	-	-
Total	-	-

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	487,760	252,548
Gratuity held during the year (B)	594,160	504,356
Gratuity paid during the Year (C)	-	269,144
Closing Gratuity as at 30 th June D= A+B-C	1,081,950	487,760

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	41,802,314	22,168,183
Cash in hand	-	-
Imprest	-	-
Total	41,802,314	22,168,183

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

Keiyo North Constituency
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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,187,239	2,239,517
Use of goods and services	6,326,521	11,523,993
Amounts due to other Government entities (see attached list)	4,400,000	18,900,000
Amounts due to other grants and other transfers (see attached list)	11,787,522	53,487,471
Acquisition of assets	607,424	500,000
Other-Accounts payable	594,190	-
Funds pending approval	-	-
Total	25,902,896	86,655,981

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	16,890,872	41,730,272
Total	16,890,872	41,730,272

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

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
1. Evans Chelal	Accounts Assistant	10/11/2021	135,378	
2. Hillary Kibiwott	Accounts Assistant	01/07/2020	229,152	
3. Maureen Kimiti	Records officer	01/02/2014	182,880	
4. Damaris Chepkosgei	Clerical officer	18/01/2014	182,880	
5. Aaron Kimaiyo	Clerk of Works	01/07/2021	112,236	
6. Emmy Chemutai	Receptionist	18/01/2014	130,728	
7. Jane Kiptanui	Support staff	01/08/2019	108,696	
Sub-Total				
Grand Total			1,081,950	

**Keiyo North Constituency
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees	Being payment for employee salaries and gratuity	2,187,239	2,239,517	Funds meant for salaries and gratuity
Use of goods & services		6,326,521	11,523,993	Funds meant for payment of fuel, committee allowances
Amounts due to other Government entities				
Primary schools				
Anin primary school	Renovation of 3 classrooms		450,000	
Bugar Special School	Construction of dormitory		1,000,000	
Chebonet Primary School	Renovation of 3 classrooms		650,000	
Kameza Primary School	Renovation of 3 classrooms		450,000	
Kapchela Primary School	Renovation of 3 classrooms		450,000	
Kapkei primary School	Renovation of 3 classrooms		450,000	
Kibendo Primary School	Renovation of 3 classrooms		450,000	
Kipchawat Primary School	Renovation of 3 classrooms		450,000	
Kipkulot Primary School	Construction of one classroom		700,000	
Kiptoit Primary School	Construction of one classroom		700,000	
Kiptoro Primary School	Renovation of 3 classrooms		450,000	
Kokwao Primary School	Renovation of 3 classrooms		450,000	
Kokwap Sitet Primary School	Construction of one classroom		700,000	

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Kolol Primary School	Purchase of land			600,000	
Korkitony Primary School	Renovation of 3 classrooms			450,000	
Muno Primary School	Renovation of 3 classrooms			450,000	
Salaba Primary School	Renovation of 3 classrooms			450,000	
Siroch Primary School	Renovation of 4 classrooms			600,000	
Kapchelal primary school	Renovation of 3 classrooms	450,000			Awaiting disbursement
Katalel primary school	Construction of one classroom	750,000			Awaiting disbursement
Kiptoit primary school	Construction of one classroom	700,000			Awaiting disbursement
Kiptoro primary school	Renovation of 3 classrooms	450,000			Awaiting disbursement
Kokwap Sitet primary school	Construction of one classroom	700,000			Awaiting disbursement
Secondary schools					
Kabore Secondary School	Construction of dining hall			1,500,000	
Kokwao Secondary school	Construction of one classroom			700,000	
Singore Girls' Secondary School	Construction of twin laboratory			1,500,000	
Kapchelal secondary school	Completion of the laboratory	500,000			Awaiting disbursement
Kokwao secondary school	Construction of one classroom	700,000			Awaiting disbursement
Sub-Total		12,763,760		27,813,510	
Amounts due to other grants and other transfers					
Bursary -secondary schools	Bursaries for needy students	344,664		19,069,000	

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Bursary- Tertiary institutions	Bursaries for needy students	18,710,612	
Emergency	To cater unforeseen circumstances	11,965,404	5,788,113
Sports	Purchase of uniforms and kits	2,614,323	3,785,291
Environment	To carry out environmental activities	1,370,654	19,454
Security projects			
Tambach police station	Construction of offices	1,500,000	
Chesitek Assistant chief's office	Construction of office	1,000,000	
Mindililwo assistant chief's office	Construction of office	1,000,000	1,000,000
Irong chief's office	Construction of office	1,000,000	1,000,000
Sub-Total		58,229,993	11,937,522
Acquisition of assets		607,478	607,424
Others (specify)			594,190
Sub-Total			1,201,614
Funds pending approval		5000	
Grand Total		86,655,981	25,902,896

**Keiyo North Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	5,307,292			5,307,292
Transport equipment	9,290,460			9,290,460
Office equipment, furniture and fittings	784,280			784,280
ICT Equipment, Software and Other ICT Assets	463,000			463,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	15,845,032			15,845,032

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

PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
Anin primary school	K.C.B	1111522863	08-Apr-09	2,194	1,045
Anin Girls secondary school	EQUITY	1530266678979	04-Feb-16	4,135	4,135
Berese Primary school	K.C.B	1172799776	28-Jul-15	85,114	706,541
Bugar Primary	K.C.B	1125184744	25-Feb-11	35,348	87,150
Bugar Secondary school	K.C.B	1113937505	10-Sep-09	4,887	12,191
Cheberen Primary	K.C.B	1114429961	07-Oct-09	505,059	503,289
Chebokokwa primary school	K.C.B	1265866228	11-Oct-19	5,013	2,589
Chebonet primary school	K.C.B	1172254737	10-Jul-15	312,180	4,287
Chegilet primary school	K.C.B	1168371260	13-Mar-15	165,169	495,468
Chegilet secondary school	K.C.B	1136942149	05-Oct-12	355,178	2,982,514
Chepkitony primary	K.C.B	1167595718	16-Feb-15	44,696	482
Chepkogin Primary	K.C.B	1168103355	04-Mar-15	700,083	487,975
Cheptarit primary school	K.C.B	1125416122	08-Mar-11	34,587	459,408
Chesitek primary school	K.C.B	1158334443	20-Aug-14	19,478	454,115
Emkong Primary	K.C.B	1159303770	05-Sep-14	10,557	69
Irong chief's office	K.C.B	1229514031	26-Apr-18	1,400,000	1,400,000
Iten Day Secondary	K.C.B	1111933162	12-May-09	306,550	9,097,988

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PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
Iten Primary	K.C.B	1121647103	21-Sep-10	6,338	150,569
Iten special School	K.C.B	1116936089	09-Mar-10	33,341	120,787
Kabore primary school	K.C.B	1153859718	28-May-14	363,824	451,814
Kabulwo primary school	K.C.B	1203526636	14-Dec-16	6,042	486,905
Kabulwo secondary	K.C.B	1119713129	12-Jul-10	44,355	154,481
Kamariny secondary school	K.C.B	1265095485	25-Sep-19	12,180	701,502
Kamariny primary school	K.C.B	1157488412	04-Aug-14	1,172	2,348
Kameza Primary	K.C.B	1168351588	12-Mar-15	57,582	181,044
Kamogich chiefs office	K.C.B	1172097054		CLOSED	-129
Kamoi chief's office	K.C.B	1225927250	21-Mar-18	49	29,921
Kapchelal Primary	K.C.B	1178082709	22-Jan-16	237	363
Kapchelal secondary	K.C.B	1112882448	23-Jul-09	25,391	488,924
Kapkei primary school	K.C.B	1111733554	24-Apr-09	453,246	63,498
Kapkessum Primary	K.C.B	1169435297	15-Apr-15	3,344	408,434
Kapkessum Secondary	K.C.B	1116468085	11-Feb-10	3,506,493	1,004,735
Kapkoi primary school	K.C.B	1150527285	07-Mar-14	36,905	277,259
Kapkoi Secondary	K.C.B	1135421935	18-Jul-12	854,493	1,535,733
Kapkong secondary	K.C.B	1153809281	27-May-14	5,746	767

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PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
Kaplamai primary school	K.C.B	1118350030	17-May-10	91	464,127
Kapsinende primary school	K.C.B	1167826868	24-Feb-15	841	16,941
Kapsio primary	K.C.B	1159576254	13-Apr-15	2,670,496	2,670,496
Kapsisi primary school	K.C.B	1265532907	03-Oct-19	30,301	96,903
Kapsoiyo Primary	K.C.B	1156897998	22-Jul-14	608	720
Kapteren primary school	K.C.B	1114366080	03-Oct-09	620	600,366
Kaptum primary	K.C.B	1160250766	22-Sep-14	542,456	706,481
Kaptum secondary school	EQUITY	1530277092611	09-May-18	10,906	705,534
Katalel primary	K.C.B	1173925139	27-Aug-15	8,851	788,760
Kayoi primary school	K.C.B	1163696544	06-Jul-15	4,323	200,593
Kendur primary	K.C.B	1169287255	10-Apr-15	1,748	1,190
Kermuk Primary	K.C.B	1109611943	04-Nov-08	18,229	449,782
Kessup primary school	K.C.B	1155800001	01-Jul-14	7,820	164,120
Kewapos Primary	K.C.B	1167748530	20-Feb-15	60,482	6,872
Kibargoiyet Primary	K.C.B	1174873485	21-Sep-15	1,449	22,980
Kibendo Secondary	K.C.B	1158353634	20-Aug-14	100,071	462,549
Kiboi primary	K.C.B	1168706157	24-Mar-15	7,215	122
Kipchawat primary school	K.C.B	1159486778	09-Sep-14	10,678	413

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PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
Kipka primary	K.C.B	1151275212	26-Mar-14	54,075	366
Kipkenda Primary	K.C.B	1168749530	25-Mar-15	216,269	390,795
Kipkulot Primary	K.C.B	1181178797	28-Apr-16	377,152	68,817
Kipsabu Primary	K.C.B	1177510715	24-Dec-15	188	6,614
Kiptabus primary school	K.C.B	1163485284	07-Nov-14	999,008	999,008
Kiptingo primary	K.C.B	1124955275	17-Feb-11	16,992	451,828
Kiptoit primary	K.C.B	1197594353	15-Aug-16	201,967	122,643
Kiptoro primary school	K.C.B	1285290755	28-Apr-21	8,115	498,975
Kipyegor primary	K.C.B	1167821025	24-Feb-15	1,513	155,517
Kobil Primary	K.C.B	1135876770	30-Oct-13	11,839	610,995
Kokwao primary school	K.C.B	1160505403	16-May-15	1,192	283
Kolol Primary	K.C.B	1158318944	20-Aug-14	599,981	233
Komotony Primary	K.C.B	1125185228	25-Feb-11	102,560	1,000,269
Korkitony primary school	K.C.B	1171297076	12-Jun-15	52,127	24,129
Korkitony Secondary	K.C.B	1111623392	16-Apr-09	44,702	30,880
Lamaon primary	K.C.B	1134333617	11-May-12	8,786	291,326
Matany Primary	K.C.B	1154478017	12-Jun-14	395,564	787,610
Mindililwo primary school	K.C.B	1157255760	30-Jul-14	8,519	7,733

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PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
Mindihilwo Special primary school	K.C.B	1103199552	13-Dec-06	96,428	461,472
Moi-Tambach primary school	K.C.B	1112743146	15-Jul-09	5,721	6,837
Msekekwa Primary	K.C.B	1157219268	28-Jul-14	172	451,023
Muno primary school	K.C.B	1157722784	08-Aug-14	20,668	1,168
Muno Secondary	K.C.B	1183032455	28-Jun-16	625	625
Mutei chief's office	K.C.B	1157716075	08-Aug-14	1,248	1,248
Nyalil primary school	EQUITY	1530263537545	22-Dec-14	75,985	785,065
Nyawa Primary	K.C.B	1112631054	07-Jul-09	46,651	68,762
Tambach police station	EQUITY	1530280359143	08-Dec-20	10,525	636,165
Rimoi primary	K.C.B	1160193061	19-Sep-14	5,805	462,991
Salaba Primary	K.C.B	1164754866	26-Nov-14	68,125	298,546
Sergoit Chiefs office	K.C.B	1172097763	06-Jul-15	2,199	101,849
Sergoit primary school	K.C.B	1133490964	17-Mar-12	8,719	143,354
Sergoit Secondary	K.C.B	1124982752	18-Feb-11	92,053	248,187
Siroch primary school	EQUITY	1530264076403	27-Apr-15	1,407	722
Siroch Mixed Day	K.C.B	1136477977	14-Sep-12	383,346	116,250
Siroch chiefs office	K.C.B	1277561648	07-Sep-20	2,973	114,385
Songeto primary	K.C.B	1160301085	23-Sep-14	1,246	1,447,459

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PMC	Bank	Account number	Date account opened	Bank Balance 2021/22	Bank Balance 2020/21
St.Alphonsus Mutei Girls Sec sch	K.C.B	1122141890	12-Oct-10	772	43,341
William Murgor Primary	K.C.B	1166506606	13-Jan-15	6,670	163,332
Yokot primary school	K.C.B	1172698589	24-Jul-15	80,845	612,331
Total				16,890,872	41,730,272

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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/2020-2021-1-01-01-0149-09(17)	The statement of receipts and payments for the year ended 30 June,2021 reflects other grants and transfers amount of Kshs.28,032,431 which includes bursaries to secondary schools' amount of Kshs. 635,000 as disclosed in note 7 to the financial statements. However, no evidence of acknowledgement in form of receipts and acknowledgement letters from various schools was availed for audit verification.	The receipts and acknowledgements was attached to the response to the management letter,	Resolved	
	Included in the use of goods and services figure of Kshs. 10,946,108 is committee allowances amount of Kshs.4,074,100 as shown in Appendix I . However, the management did not avail any documentary evidence to show that the secretary in consultation with the officer of the board seconded to the	The committee meetings are scheduled in the annual work plan in accordance to the recommended number of meetings stipulated in NG-CDF Act 2015	Resolved	

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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)
	<p>constituency actually prepared and tabled before a constituency committee a schedule of meetings which were to be held during the year and also that copies of the minutes above were submitted to the board within thirty days after the confirmation and execution of the minutes in the manner prescribed by the board. Further, the notices for all the committee meetings in the financial year under review were not availed for audit verification.</p>	<p>which requires that the committee conduct not more than 2 meetings in a month. Notice of the meeting is communicated to all the members and the minutes are prepared for every meeting and recorded</p>		

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 Name **Mulcah Sigit**
Fund Account Manager.