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Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPER 1 AND 2

DATE: 22 FEB 2023 Wednesday

TABLED BY: Leader of the Majority Party

CLERK AT THE TABLE: Mado

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIPKELION WEST CONSTITUENCY**

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





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

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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

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KIPKELION WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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KIPKELION WEST Constituency

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

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

KIPKELION WEST Constituency
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The KIPKELION WEST Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	MWIBIRI FRANCIS
2.	Sub-County Accountant	WESLEY CHERUIYOT
3.	Chairman NGCDFC	ERICK MUREI
4.	Member NGCDFC	PAUL KIRUI

(d) Fiduciary Oversight Arrangements

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

(e) KIPKELION WEST Constituency NGCDF Headquarters

P.O. Box 150-20202
KIPKELION,
POSTA

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

(f) KIPKELION WEST Constituency NGCDF Contacts

Telephone: (254) 704480200
kipkelionwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) KIPKELION WEST Constituency NGCDF Bankers

Kenya Commercial Bank,
Londiani Branch,
A/C no. 1147413584

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:

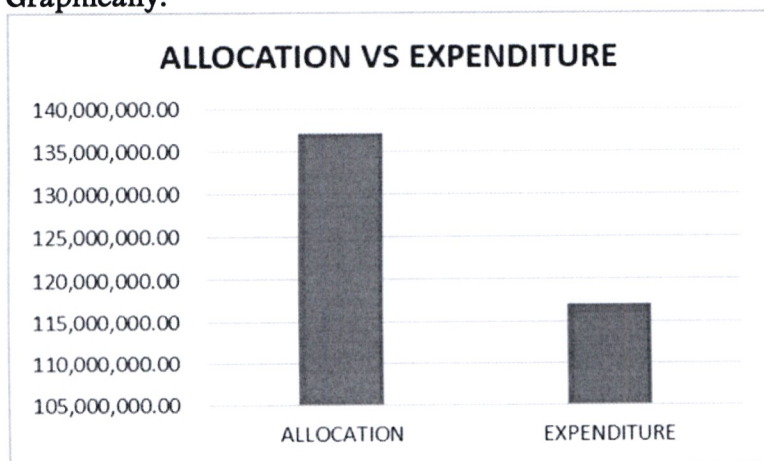


NG-CDF Chair- Erick Murei

ALLOCATION VS DIBRSURSMENT:

NG-CDFC Kipkelion West from a total allocation of **Kshs 137,088,879** was able to disburse Kshs **Ksh. 117,115,997** towards various projects in the constituency:

Graphically:



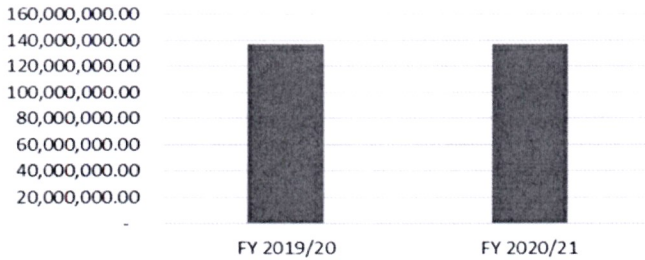
Include among others the following:

ALLOCATIONS OF FUNDS:

The NG-CDF Board has made improvement in allocation of funds to the constituencies. The total allocation to the constituency remained consistent from the FY 2019/20 to **Kshs 137 Million** in the financial year 2020/21 despite economic depression caused by Covid 19 pandemic:

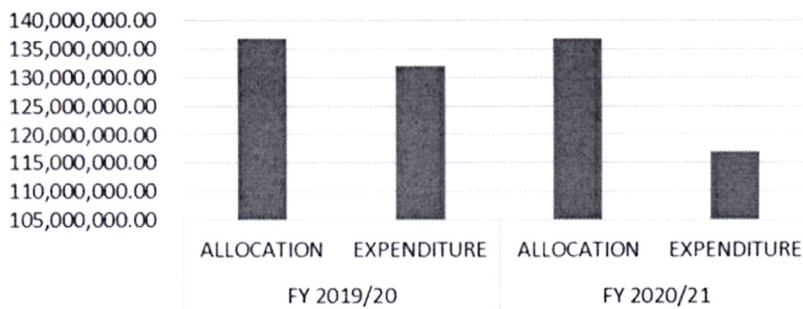
KIPKELION WEST Constituency
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**BOARDS ALLOCATION IN THE FY
 2019/20 VS FY 2020/21**



ALLOCATION VS EXPENDITURE FOR THE FYS 2019/20 & 2020/21

**COMPARISON BETWEEN FY 2019/20 AND
 FY 2020/21**



KEY ACHIEVEMENTS:

However, we have made achievements in infrastructural developments across the constituency more especially on the education and security sectors. This therefore, reflects on improved service delivery to the people of Kipkelion West despite the Covid 19 pandemic in the FY 2020/21

Pictorial:

- 1. KAPKWEN SEC SCHOOL- CONSTRUCTION OF ADMIN BLOCK**



- 2. KOKWET SEC SCHOOL- CONSTRUCTION OF BOY'S DORMITORY**



3. CHEBIRIR PRIMARY SCHOOL-CONSTRUCTION OF 4 CLASSROOMS



Emerging Issues:

This include covid-19 pandemic and low capacity on PMC on projects implementation which the management has increased by carrying capacity building on PMC and adhering to Covi-19 MOH protocols

Signature 

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *KIPKELION WEST Constituency 2018-2022* plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- Improving the quality of education in the constituency
- Improving enrolment into primary and secondary schools
- Improving security in schools
- Increase access to education and training for learners with special needs and disability
- Improving access to security services within the constituency
- Improving the working and living condition for the security personnel.
- To improve access to safe water
- To increase tree cover from 7% to 10%
- To improve access to security services within the constituency
- To improve living and working condition of security personnel
- To promote sports and cultural activities

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<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 	In FY 20/21 -we increased number of classrooms from 460 to 520, dormitories from 70 to 75, laboratoties from 15 to 20 - Bursary beneficiaries from 3500 to 4500at all levels

KIPKELION WEST Constituency
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				were as per the attached schedules
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 20/21 we have increased construction of chief's from 35 to 36 and 4 ACC's office
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	in the FY 20/21, we have not planted more trees, fruits trees and indigenous trees due dry seasons
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion west tournament	Improved youth empowerment	We have carried mini sports tournament due to Covid 19 pandemic
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	We have not carried capacity building due to ban on social gathering due to covid-19

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** KIPKELION WEST 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

KIPKELION WEST Constituency
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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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The management was not able to implement environmental activities as was the case in the previous years due to covid 19 pandemic containment measures

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. KIPKELION WEST 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. KIPKELION WEST constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

KIPKELION WEST NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Approval of the financial statements

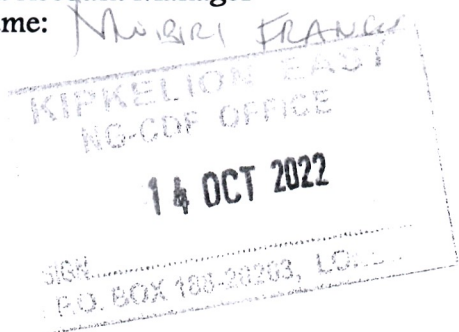
The NGCDF- KIPKELION WEST Constituency financial statements were approved and signed by the Accounting Officer on 14/10 2022

ERC

Chairman NGCDF Committee
Name: ERICK K. NJERI

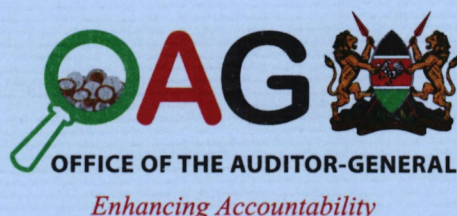


Fund Account Manager
Name: MURIEL FRANK



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion West Constituency set out on

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

pages 14 to 50, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kipkelion West Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Unexplained Variances in Comparative Balances

The statement of receipts and payments reflects a comparative balance of Kshs.102,550,000 for transfers to other Government units and Kshs.19,111,100 for other grants and transfers which differ with the balances of Kshs.101,750,000 and Kshs.19,911,100 respectively, reflected in the prior year's audited financial statements. The variance of Kshs.800,000 between the two sets of balances has not been explained or reconciled.

In the circumstances, it could not be confirmed that the comparative balances for the transfers were fairly stated.

1.2 Unsupported PMC Bank Account Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank account balances amounting to Kshs.6,524,781 relating to twenty-seven (27) projects. However, bank confirmation certificates for the balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the PMC bank account balances could not be confirmed.

1.3 Long-Outstanding Unpresented Cheques

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.1,120,389 and as disclosed in Note 10A to the financial statements. A review of the bank reconciliation statements as at 30 June, 2021 revealed unpresented cheques amounting to Kshs.6,965,047 of which cheques totalling to Kshs.224,224 some dating back to 2019, were stale. No reasons were provided for not reversing the cheques in the

cash book. In addition, no evidence was provided that the cheques were issued to the respective payees.

In the circumstances, the accuracy of the reported cash and cash equivalents balance could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.169,325,265 and Kshs.118,236,386 respectively, resulting in an under-funding of Kshs.51,088,879 or 30% of the budget. Similarly, the Fund expended Kshs.117,115,997 against an approved budget of Kshs.169,325,265 resulting in an under-expenditure of Kshs.52,209,268 or 31% of the budget. The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the constituents.

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. Un-Utilized Funds - Tuiyobei Secondary School

Note 6 to the financial statements reflects transfers to secondary schools amounting to Kshs.27,700,000 of which Kshs.2,000,000 was transferred to Tuiyobei Secondary School PMC bank account. However, the amount had not been spent as at the time of audit in

April, 2022 and the funds had not been returned to the constituency account as provided under Section 12(8) of the National Government Constituencies Development Fund Act, 2015.

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

2. Incomplete Multipurpose Hall at Tunnel Secondary School

Included in the transfers to secondary schools amount of Kshs.27,700,000 reflected at Note 6 to the financial statements, is Kshs.2,200,000 transferred to Tunnel Mixed Day Secondary School for the completion of the School Multi-purpose Hall. A local firm was engaged on 21 July, 2020 to undertake the construction at a contract sum of Kshs.2,200,000 within sixteen (16) months and an expected completion date of 31 December, 2021. Audit inspection of the Project in April, 2022 revealed that although the contractor had been paid the full contract amount, the hall was not complete and the contractor was not on site.

In the circumstances, it could not be confirmed that value for money was obtained from the payments.

3. Unlabelled Project - Timbilil Assistant Chief's Office

As disclosed in Note 7 to the financial statements, Kshs.1,700,000 was disbursed for implementation of security projects of which Kshs.500,000 was transferred to Timbilil Assistant Chief's Office for construction of a three-roomed office. Audit inspection conducted in April, 2022 revealed that the Office was complete and in use. However, the Project had not been labelled as required under Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016 which provides that, one of the functions of the Constituency Committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

4. Delay in Transfer of Land Ownership

As disclosed in Note 7 to the financial statements, Kshs.7,100,000 was spent on emergency projects of which Kshs.1,500,000 was used to purchase parcels of land for three (3) primary schools and two (2) Chiefs' offices. However, as at the time of audit in April, 2022, the title deeds for the land parcels had not been transferred to the respective five (5) institutions.

In the circumstances, it could not be confirmed that value for money had been received from the payments.

5. Expenditure Returns not Provided

Note 6 to the financial statements reflects transfers of Kshs.19,000,000 to primary schools of which Kshs.700,000 was transferred to Kimandui Primary School PMC for the construction of a classroom. Although the classroom was complete, expenditure returns from the PMC as required by Section 10 of the National Government Constituencies Development Fund Act, 2015 were not provided for audit.

In the circumstances, the Project Management Committee (PMC) was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

03 October, 2022

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

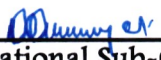
KIPKELION WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	92,000,000	140,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		92,000,000	140,367,724
PAYMENTS			
Compensation of employees	4	2,730,473	2,500,302
Use of goods and services	5	9,895,024	8,574,495
Transfers to Other Government Units	6	46,700,000	101,750,000
Other grants and transfers	7	57,790,500	19,911,100
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		117,115,997	132,735,897
SURPLUS/DEFICIT		(25,115,997)	7,631,827

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 14/10 2022 and signed by:







Fund Account Manager
Name: Mwibere Francis

National Sub-County Accountant
Name: Wesley Chemisor
ICPAK M/No:

Chairman NG-CDF Committee
Name: ERICK K. MUREI

KIPKELION WEST
NG-CDF OFFICE
14 OCT 2022
JGN
P.O. BOX 188-20203, LONDIANI

DISTRICT ACCOUNTANT
KIPKELION DISTRICT TREASURY
P. O. Box 2
KIPKELION - 20202

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,120,389	26,236,386
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,120,389	26,236,386
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,120,389	26,236,386
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		1,120,389	26,236,386
REPRESENTED BY			
Fund balance b/fwd 1st July...		26,236,386	18,604,559
Prior year adjustments	14	-	-
Surplus/Defict for the year		(25,115,997)	7,631,827
NET FINANCIAL POSITION		1,120,389	26,236,386

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 14/10 2021 and signed by:

[Signature]

Fund Account Manager
 Name: MWIBUNI FRANCIS

Stamp:
 OCT 2022
 203, LONDIANI

[Signature]

National Sub-County
 Accountant
 Name: Merley cheriy
 ICPAK M/No:

Stamp:
 DISTRICT ACCOUNTANT
 KIPKELION DISTRICT TREASURY
 P. O. Box 2
 KIPKELION - 20202

[Signature]

Chairman NG-CDF Committee
 Name: ERICK K. MUREI

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

IX. STATEMENT OF CASHFLOW

		2020-2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	92,000,000	140,367,724
Other Receipts	3	-	-
		92,000,000	140,367,724
Payments for operating activities			
Compensation of Employees	4	2,730,473	2,500,302
Use of goods and services	5	9,895,024	8,574,495
Transfers to Other Government Units	6	46,700,000	101,750,000
Other grants and transfers	7	57,790,500	19,911,100
Other Payments	9	-	-
		117,115,997	132,735,897
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(25,115,997)	7,631,827
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(25,115,997)	7,631,827
Cash and cash equivalent at BEGINNING of the year		26,236,386	18,604,559
Cash and cash equivalent at END of the year		1,120,389	26,236,386

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on 14/10/2021 and signed by:

[Signature]

Fund Account Manager
Name: MWIBIRI FRANCIS

[Signature]

National Sub-County Accountant
Name: Wesley Chemigot
ICPAK M/No:

[Signature]

Chairman NG-CDF Committee

Name: ERICK K. MUREI

KIPKELION WEST
 NG-CDF OFFICE
 14 OCT 2022
 P.O. BOX 20202, LONDIANI

DISTRICT ACCOUNTANT
 KIPKELION DISTRICT TREASURY
 P. O. Box 2
 KIPKELION - 20202

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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget a	Adjustments		Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	26,236,386	6,000,000	169,325,265	118,236,386	51,088,879	70%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	26,236,386	6,000,000	169,325,265	118,236,386	51,088,879	70%
PAYMENTS							
Compensation of Employees	2,500,000	2,081,937		4,581,937	2,730,473	1,851,464	60%
Use of goods and services	9,837,999	373,604		10,211,603	9,895,024	316,579	97%
Transfers to Other Government Units	76,100,000	350,000	6,000,000	82,450,000	46,700,000	35,750,000	57%
Other grants and transfers	48,650,880	23,430,845		72,081,725	57,790,500	14,291,225	80%
Acquisition of Assets		-		0	-	-	#DIV/0!
Other Payments	0	0	0	0	-	-	#DIV/0!
TOTAL	137,088,879	26,236,386	6,000,000	169,325,265	117,115,997	52,209,268	69%

****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.**

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	52,209,268
Less undisbursed funds receivable from the Board as at 30th June 2021	51,088,879
	1,120,389
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	1,120,389

Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced

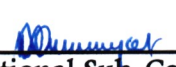
The NGCDF-KIPKELION WEST Constituency financial statements were approved on 14/10/2022 and signed by:



Fund Account Manager

Name: Mwabiri Francis

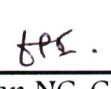
KIPKELION EAST
 DISTRICT OFFICE
 14 OCT 2022
 LONDIANI



National Sub-County Accountant

Name: Wesley Chamuyot
 ICPAK M/No:

DISTRICT ACCOUNTANT
 KIPKELION DISTRICT TREASURY
 P. O. Box 2
 KIPKELION - 20202



Chairman NG-CDF Committee

Name: ERICK K. MUREI

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference		
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements					Kshs	
			Kshs	Kshs					Kshs
1.0 Administration and Recurrent									
1.1 Compensation of employees	2,500,000	2,081,937		4,581,937	2,730,473	1,851,464			
1.2 Committee allowances	3,000,000	-		3,000,000	3,000,000	-			
1.3 Use of goods and services	2,725,333	-		2,725,333	2,725,333	-			
	8,225,333	2,081,937		10,307,270	8,455,806	1,851,464			
2.0 Monitoring and evaluation									
2.1 Capacity building	1,100,000	-		1,100,000	1,100,000	0			
2.2 Committee allowances	1,100,000	-		1,100,000	1,100,000	-			
2.3 Use of goods and services	1,912,666	373,604		2,286,270	1,969,691	316,579			
	4,112,666	373,604		4,486,270	4,169,691	316,579			
3.0									
Emergency									
3.1 Primary Schools									
LELU SEC					350,000.00				
SEGUTON PRY					100,000.00				
LELECHWET PRY					200,000.00				
NGENDALEL PRY					300,000.00				

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

SAOSET PRY SCH								200,000.00	
MURAO PRY SCH								400,000.00	
MAGIRE PRY SCH								700,000.00	
CHERARA PRY SCH								400,000.00	
KAMIWA PRY SCH								400,000.00	
								3,050,000	
3.2 Secondary schools									
KOKWET SEC SCH								400,000.00	
KASHEEN SEC								850,000.00	
SIRET SEC								700,000.00	
KALYET SEC								650,000.00	
LILLOCH SEC SCH								450,000.00	
								3,050,000.00	
3.3 Tertiary institutions									
3.4 Security projects									
IZRAH COMPANY LTD								100,000.00	
SERNG CHIEF'S OFFICE								200,000.00	
KALYET CHIEF'S OFFICE								200,000.00	
MAGIRE ASS. CHIEF'S OFFICE								300,000.00	
MATARMAT ASS. CHIEFS OFFICE								200,000.00	
								1,000,000.00	

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

		7,183,458	589,734		7,773,192	7,100,000	673,192
4.0 Bursary and Social Security							
4.1 Primary Schools							
4.2 Secondary Schools		21,000,000	11,179,000		32,179,000	30,332,500	1,846,500
4.3 Tertiary Institutions		12,000,000	5,300,400		17,300,400	17,659,000	358,600
4.4 Universities		-	19,000		19,000	15,000	4,000
4.5 Social Security		-	742,711		742,711	-	742,711
		33,000,000	17,241,111		50,241,111	48,006,500	2,234,611
5.0 Sports							
5.1		2,717,423	-		2,717,423	984,000	1,733,423
5.2		-	-		-	-	-
		2,717,423	-		2,717,423	984,000	1,733,423
6.0 Environment							
Kasheen Secondary School		400,000	-		400,000	-	400,000
Kipkelion girls secondary school		400,000	-		400,000	-	400,000
Kunyak secondary school		400,000	-		400,000	-	400,000
Murao Primary School		400,000	-		400,000	-	400,000
Tingatela primary School		400,000	-		400,000	-	400,000
		2,000,000	-		1,255,219	-	1,255,219
					3,255,219	-	3,255,219
7.0 Primary Schools Projects							
(List all the Projects)							
Bartera primary School		700,000			700,000	-	700,000
Bartera Primary School		200,000			200,000		200,000
Blue Hills Primary School		800,000			800,000	800,000	-
Boror Primary school		700,000			700,000		700,000
Boror Primary School		300,000			300,000		300,000
Borowet Primary School		700,000			700,000	700,000	-
Cheborus Primary School		800,000			800,000	800,000	-

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

Chemamul Primary School	700,000				700,000	700,000	-
Chepngosos primary school	200,000				200,000		200,000
Cherara Primary School	400,000				400,000	400,000	-
Chesigot primary school	200,000				200,000		200,000
Chesigot primary school	300,000				300,000		300,000
Chesonoi Primary School	300,000				300,000		300,000
Chesonoi Primary School	400,000				400,000	400,000	-
Imbaragai Primary School	400,000				400,000		400,000
Kabirong Primary School	700,000				700,000	700,000	-
Kaborok B primary School	900,000				900,000		900,000
Kalyet Primary school	1,200,000				1,200,000	1,200,000	-
Kamiwa Primary School	300,000				300,000	300,000	-
Kapchorwa Primary School	700,000				700,000	700,000	-
Kapkese Primary school	700,000				700,000	700,000	-
Kaplebekwa A Primary School	200,000				200,000		200,000
Kaplelit Primary School	400,000				400,000	400,000	-
Kapluso Primary School	700,000				700,000	700,000	-
Kapsale Primary School	700,000				700,000	700,000	-
Kaula Nursery (Barsiele Primary School)	700,000				700,000		700,000
Kenyelet Primary School	400,000				400,000		400,000
Kerengeti Primary School	700,000				700,000	700,000	-
Kimandui Primary School	700,000				700,000	700,000	-
Kipchorian Primary School	300,000				300,000		300,000
Kipsegi Primary School	500,000				500,000		500,000
Kiptome/Tumaek Primary School	900,000				900,000	900,000	-
Kitoi Primary School	400,000				400,000	400,000	-
Koisagat Primary School	200,000				200,000		200,000
Korosyot Primary School	900,000				900,000	900,000	-

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

Koru Farm Primary School	600,000			600,000		600,000		600,000
Kotetni Primary School	900,000			900,000		900,000		900,000
Laliat Primary School	700,000			700,000		700,000		700,000
Leldet Primary School	200,000			200,000		200,000		200,000
Lelechwet Primary School	700,000			700,000		700,000		700,000
Lelu Central Primary School	700,000			700,000		700,000		700,000
Lelu Primary School	700,000			700,000		700,000		700,000
Lilloch Primary School	500,000			500,000		500,000		500,000
Macheisok Primary School	700,000	350,000		700,000		700,000		350,000
Magire Primary School	600,000			600,000		600,000		600,000
Murao Primary School	500,000			500,000		500,000		500,000
Murgut Primary School	400,000			400,000		400,000		400,000
Ndubusat Primary School	700,000			700,000		700,000		700,000
Ngomwo Primary School	700,000			700,000		700,000		700,000
Pinus Primary school	700,000			700,000		700,000		700,000
Saoset Primary School	600,000			600,000		600,000		600,000
Sereng Primary School	300,000			300,000		300,000		300,000
Singoiwek Primary School	800,000			800,000		800,000		800,000
Sugutek Primary School	400,000			400,000		400,000		400,000
Timbilil Primary School	700,000			700,000		700,000		700,000
Tinderet Primary School	400,000			400,000		400,000		400,000
Tingoro Primary school	500,000			500,000		500,000		500,000
Tunnel Primary School	200,000			200,000		200,000		200,000
BARSIELE PRY			500,000.00			500,000		
MACHEISOK PRY SCH			700,000.00			700,000		
	32,500,000	1,550,000		34,050,000		19,000,000		13,850,000
8.0 Secondary Schools Projects (List all the Projects)								
Barsiele Secondary school	6,800,000			6,800,000		3,000,000		3,800,000

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Chemogoch Secondary school	6,800,000				6,800,000	3,000,000	3,800,000
Chemogoch Secondary school	500,000				500,000	500,000	-
Chepkechei Secondary School	700,000				700,000	700,000	-
Kapias Secondary School	1,000,000				1,000,000	1,000,000	-
Kaplelit Secondary School	1,000,000				1,000,000	1,000,000	-
Kasheen Secondary School	300,000				300,000	300,000	-
Kipchorian Secondary School	700,000				700,000	700,000	-
Kiptenden Secondary School	900,000				900,000	900,000	-
Kipteris Secondary School	400,000				400,000	400,000	-
Lilloch Secondary School	200,000				200,000	200,000	-
Magire Secondary school	6,800,000				6,800,000	3,000,000	3,800,000
Samolel Secondary School	700,000				700,000	700,000	-
Saonet Secondary School	700,000				700,000	700,000	-
Simotwe Secondary School	900,000				900,000	900,000	-
Siret Secondary school	6,800,000				6,800,000	3,000,000	3,800,000
Siwot Secondary School	900,000				900,000	900,000	-
Tuiyobei Secondary School	2,000,000				2,000,000	2,000,000	-
Tunnel Secondary School	1,200,000				1,200,000	1,200,000	-
Lilloch Secondary School	300,000				300,000	-	300,000
LELU SEC		2,000,000.00			2,000,000	2,000,000	-
CHEMOGOCH SEC SCH		1,100,000.00			1,100,000	1,100,000	-
KASHEEN SEC		500,000.00			500,000	500,000	-
	39,600,000	3,600,000			43,200,000	27,700,000	15,500,000
9.0 Tertiary institutions Projects (List all the Projects)							
KMTC Kipkelion	2,000,000				2,000,000	-	2,000,000
	2,000,000				2,000,000		2,000,000
10.0 Security Projects							

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Assistant County Commissioner- Chilchila office	200,000				200,000		200,000		200,000
Barsiele Chief's office	150,000				150,000		150,000		150,000
Kipkelion Assistant County Commissioner's Office	900,000				900,000		900,000		-
Kokwet Assistant Chief's Office	200,000				200,000		200,000		200,000
Kutung/ Saoset chief's office	500,000				500,000		500,000		500,000
Macheisok Assistant Chief's Office	200,000				200,000		200,000		200,000
Macheisok Chief's office	150,000				150,000		150,000		150,000
Sereng Assistant Chief's Office	500,000				500,000		500,000		-
Siwot Assistant Chief's Office	200,000				200,000		200,000		200,000
Siwot Chief's Office	250,000				250,000		250,000		250,000
Chesonoi Assistant Chief's Office	500,000				500,000		500,000		500,000
Magire Assistant Chief's office		300,000					300,000		-
TIMBILIL ASST CHIEF OFFICE		500,000.00					500,000		
		800,000					4,550,000		1,700,000
11.0 Acquisition of assets	3,750,000						4,550,000		2,350,000
11.1 Motor Vehicles (including motorbikes)									
11.2 Construction of CDF office									
11.3 Purchase of furniture and equipment									
11.4 Purchase of computers									
11.5 Purchase of land									
12.0 Others									
12.1 Strategic Plan									
12.2 Innovation Hub									
	12.2								
Funds pending approval**									
Kipkelion Library	2,000,000						2,000,000		2,000,000
									-

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Liloch sec school		1,000,000	1,000,000	1,000,000	-	1,000,000
KMTC Kipkelion		5,000,000	5,000,000	5,000,000	-	5,000,000
	2,000,000	-	6,000,000	8,000,000		8,000,000
Total	137,088,879	26,236,386	6,000,000	169,325,266	117,115,997	52,209,269

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)							
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 %	
		Opening Balance (C/Bk) and AIA					
PAYMENTS							
Compensation of Employees	2,500,000	-	4,581,937	2,730,473	1,851,464	60%	
Use of goods and services	9,837,999	-	10,211,603	9,895,024	316,579	97%	
Transfers to Other Government Units	74,100,000	-	79,250,000	46,700,000	32,550,000	59%	
Other grants and transfers	48,650,880	-	67,281,726	57,790,500	9,491,226	86%	
Acquisition of Assets	-	-	-	-	-	#DIV/0!	
UNALLOCATED FUND	2,000,000	6,000,000	8,000,000	-	8,000,000	0%	
TOTAL	137,088,879	6,000,000	169,325,266	117,115,997	52,209,269	69%	

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XI. SIGNIFICANT ACCOUNTING POLICIES

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

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.

1. Reporting Entity

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

2. 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.

3. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

4. 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.

5. 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.

6. 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.

7. Accounts Payable

***KIPKELION WEST Constituency
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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.

8. 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.

9. 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

10. 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 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

11. Comparative Figures

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

12. Subsequent Events

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

13. 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.

14. 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 OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO. B 030256		4,000,000
Normal Allocation	AIE NO. B 0414481		20,000,000
	AIE NO. B 047559		7,000,000
	AIE NO. B 030448		15,000,000
	AIE NO. B 104347		22,000,000
	AIE NO. B 096783		3,000,000
	AIE NO. B 006394		69,367,724.10
	AIE NO. B 124722	9,000,000.00	
	AIE NO. B 125000	10,000,000.00	
	AIE NO. B 119902	13,000,000.00	
	AIE NO. B 128143	6,900,000.00	
	AIE NO. B 128455	6,000,000.00	
	AIE NO. B 132199	6,000,000.00	
	AIE NO. B138867	13,000,000.00	
	AIE NO. B126161	6,100,000.00	
	AIE NO. B126455	10,000,000.00	
	AIE NO. B140599	12,000,000.00	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		92,000,000	140,367,724

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,141,167	2,400,302
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	589,306	100,000
TOTAL	2,730,473	2,500,302

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	9,450	118,235
Electricity	0	0
Water & sewerage charges	-	10,050
Office rent		-
Communication, supplies and services	0	0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	327,724	0
Rentals of produced assets	-	-
Training expenses	0	0
Hospitality supplies and services	0	0
Other committee expenses	4,693,000	3,486,000
Committee allowance	2,565,000	3,066,000
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	0	0
Fuel , oil & lubricants	1,755,100	1,789,019
Other operating expenses	0	0
Bank service commission and charges	180,000	0
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	364,750	105,191
Routine maintenance- other assets		0
TOTAL	9,895,024	8,574,495

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	19,000,000	51,550,000
Transfers to Secondary Schools	27,700,000	50,200,000
Transfers to Tertiary Institutions		
TOTAL	46,700,000	101,750,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	31,260,500	2,921,000
Bursary -Tertiary (see attached list)	16,731,000	7,562,600
Bursary- Special Schools	15,000	120,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	1,700,000	2,400,000
Sports Projects (see attached list)	984,000	150,000
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	7,100,000	6,757,500
TOTAL	57,790,500	19,911,100

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul 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	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020- 2021	2019- 2020
	Kshs	Kshs
<i>Name of Bank, Account No. A/C no. 1147413584</i>	1,120,389	26,236,386
Total	1,120,389	26,236,386
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2021	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of Employees	1,851,464	2,081,937
Use of goods and services	316,579	373,604
Transfers to Other Government Units	35,750,000	172,973
Other grants and transfers	14,291,225	23,430,845
Others	-	6,177,027
TOTAL	52,209,268	32,236,386

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	6,524,780.62	10,516.30
	6,524,780.62	10,516.30

KIPKELION WEST Constituency
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

KIPKELION WEST Constituency
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

KIPKELION WEST Constituency
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2020/21	2019/20	
1.0 Administration and Recurrent				
1.1 Compensation of employees	NGCDF staff salaries	1,851,464	2,081,937	Ongoing
		1,851,464	2,081,937	
2.0 Monitoring and evaluation				
2.3 Use of goods and services	NGCDF goods and services	316,579	373,604	Ongoing
		316,579	373,604	
3.0 Emergency				
	to cater for unforeseen circumstances in the constituency	673,192	1,164,734.38	Ongoing
4.0 Bursary and Social Security				
		2,234,611	14,836,427.00	
5.0 Sports				
		1,733,423	289,490.59	ongoing
6.0 Environment				
		3,255,219	1,255,219.00	ongoing
7.0 Primary Schools Projects				
(List all the Projects)				
Bartera primary School	Construction of classroom	700,000		ongoing
Bartera Primary School	completion of a classroom	200,000		ongoing
Boror Primary school	Construction of classroom	700,000		ongoing

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Boror Primary School	completion of a classroom	300,000	ongoing
Chepngosos primary school	completion of a classroom	200,000	ongoing
Chesigot primary school	completion of a classroom	200,000	ongoing
Chesigot primary school	completion of a classroom	300,000	ongoing
Chesonoi Primary School	completion of a classroom	300,000	ongoing
Imbaragai Primary School	Renovation of 4 classrooms	400,000	ongoing
Kaborok B primary School	Construction of classroom	900,000	ongoing
Kaplebekwa A Primary School	completion of a classroom	200,000	ongoing
Kaula Nursery (Barsiele Primary School)	completion of a classroom	700,000	ongoing
Kenyelet Primary School	Renovation of 4 classrooms	400,000	ongoing
Kipchorian Primary School	completion of a classroom	300,000	ongoing
Kipsegi Primary School	Renovation of 3 classrooms	500,000	ongoing
Koisagat Primary School	completion of a classroom	200,000	ongoing
Koru Farm Primary School	Renovation of 5 classrooms	600,000	ongoing
Leldet Primary School	completion of a classroom	200,000	ongoing
Lelu Central Primary School	Construction of classroom	700,000	ongoing
Lelu Primary School	Construction of classroom	700,000	ongoing
Macheisok Primary School	Construction of classroom	350,000	ongoing
Murao Primary School	Renovation of 7 classrooms	500,000	ongoing
Ngomwo Primary School	Construction of classroom	700,000	ongoing
Pinus Primary school	Construction of classroom	700,000	ongoing
Saonet Primary School	Renovatrion of 6 classrooms	600,000	ongoing
Singoiwek Primary School	construction of admin block	800,000	ongoing
Sugutek Primary School	Renovation of 4 classrooms	400,000	ongoing
Timbilil Primary School	Construction of classroom	700,000	ongoing
Tinderet Primary School	Renovation of 4 classrooms	400,000	ongoing

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8.0 Secondary Schools Projects (List all the Projects)			13,850,000	
Barsiele Secondary school	Purchase of school bus		3,800,000	ongoing
Chemogoch Secondary school	Purchase of school bus		3,800,000	ongoing
Magire Secondary school	Purchase of school bus		3,800,000	ongoing
Siret Secondary school	Purchase of school bus		3,800,000	ongoing
Lilloch Secondary School	Renovation of 3 classrooms		300,000	ongoing
			15,500,000	
9.0 Tertiary institutions Projects (List all the Projects)				
KMTC Kipkelion	Construction of KMTC Kipkelion		2,000,000	Awaiting land allocation by county govt of kericho
			2,000,000	
10.0 Security Projects				
Assistant County Commissioner- Chilchila office	Completion of chiefs office		200,000	ongoing
Barsiele Chief's office	Completion of chiefs office		150,000	ongoing
Kokwet Assistant Chief's Office	Completion of chiefs office		200,000	ongoing
Kutung/ Saoset chief's office	construction of chiefs office		500,000	ongoing
Macheisok Assistant Chief's Office	comple		200,000	ongoing
Macheisok Chief's office	Completion of chiefs office		150,000	ongoing
Siwot Assistant Chief's Office	Completion of chiefs office		200,000	ongoing
Siwot Chief's Office	Completion of chiefs office		250,000	ongoing
Chesonoi Assistant Chief's Office	construction of chiefs office		500,000	ongoing
			2,350,000	
Funds Pending Approval				

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Kipkelion Library	Completion of community library	2,000,000	Awaiting approval from the Board
Liloch sec school	Co funding for purchase of school bus	1,000,000	Awaiting approval from the Board
KMTC Kipkelion	Construction of KMTC Kipkelion	5,000,000	Awaiting approval from the Board
Total	completion of o classroom	8,000,000 52,209,269	32,236,385.14

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions During the Year(Ksh)	Disposal During the Year (kshs)	Cost (Kshs) 2020/2021
Land	-	-	-	-
Buildings and structures	1,800,000.00	-	-	1,800,000.00
Transport equipment	9,650,000.00	-	-	9,650,000.00
Office equipment, furniture and fittings	217,600.00	-	-	217,600.00
ICT Equipment, Software and Other ICT Assets	163,000.00	-	-	163,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	11,830,600.00	-	-	11,830,600.00

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

NO	PMC NAME	ACCOUNT NUMBER	BANK	DATE A/C OPENED	BALANCE AS AT 30/6/2021
1	KABIRONG PRIMARY	1203853432	KCB MUHORONI	07/07/2018	700,606.00
2	KAMIWA PRIMARY	1203851588	KCB LONDIANI	22/12/2016	300,607.50
3	MAGIRE PRIMARY	1164762311	KCB KERICHO	27/11/2014	951,563.00
4	BLUE HILL PRIMARY	1184322945	KCB LONDIAN	08/02/2016	844,591.40
5	MAGIRE PRIMARY SCHOOL	1164762311	KCB KERICHO	27/11/2014	951,563.00
6	TUNNEL PRIMARY SCHOOL	1102526126	0	28/04/2003	110,370.65
7	TINGORO PRIMARY SCHOOL	1160993572	KCB LONDIAN	10/06/2014	303,442.05
8	BARSIELE PRIMARY	1173905855	KCB LONDIANI	27/08/2015	1,437.80
9	MACHEISOK PRIMARY CHOOOL	1199611581	KCB LONDIANI	21/09/2016	202,666.00
10	MURGUT PRIMARY SCHOOL	1264546849	KCB KERICHO	31/07/2019	100,388.00
11	LILOCH PRIMARY SCHOOL	1164646036	KCB KERICHO	24/11/2014	658
12	LELECHWET PRIMARY SCHOOL	1226535518	KCB LONDIAN	04/06/2018	397,749.00
13	KOTETNI PRIMARY SCHOOL	1273213831		23/04/2020	2,849.00
14	KOROSYOT PRIMARY SCHOOL	1138193321	KCB KERICHO	28/11/2012	82,490.65

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15	KERENGETI PRIMARY SCHOOL	1205792090	KCB LONDIANI	02/08/2017	700,607.00
16	KAPSALE PRIMARY SCHOOL	1163507571	KCB LONDIANI	11/07/2014	1,292.50
17	BARSIELE SECONDARY SCHOOL	1271116308	0	19/02/2020	829
18	SIRET SECONDARY SCHOOL	1174795530	KCB LONDIANI	18/09/2015	1,330.70
19	CHEMOGOCH SECONDARY SCHOOL	1154829138	KCB MUHORONI	19/06/2014	401,387.50
20	BARSIELE SECONDARY SCHOOL	1271116308	0	19/06/2020	829
21	SIRET SECONDARY SCHOOL	1174795530	KCB LONDIANI	18/09/2015	1,330.70
22	SIRET SECONDARY SCHOOL	1174795530	KCB LONDIANI	18/09/2015	1,330.70
23	KOISAGAT SECONDARY SCHOOL	1156775086	KCB KERICHO	17/07/2014	2,523.25
24	CHEMOGOCH SECONDARY SCHOOL	1154829138	KCB MUHORONI	19/06/2014	401,387.50
25	KASHEEN SECONDARY SCHOOL	1102438103	KCB KERICHO	04/02/2002	57,538.65
26	CHEPKECHEI SECONDARY SCHOOL	1117864812	KCB KERICHO	23/04/2010	134.07
27	MAGIRE SECONDARY SCHOOL	1149752998	0	18/04/2014	3,278.00
TOTAL					6,524,780.62

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KENAO/2019/20 /VOL 1	1.0 Inaccuracies in the Financial Statements (Stale Cheques)	Responded to: All stale Cheques have been Reversed	FAM-Francis Njoroge	Resolved	30 th June 2021
KENAO/2019/20 /VOL 1	Budget control and performance	Responded to: Poor Work man ship	FAM-Francis Njoroge	Resolved	30 th June 2021