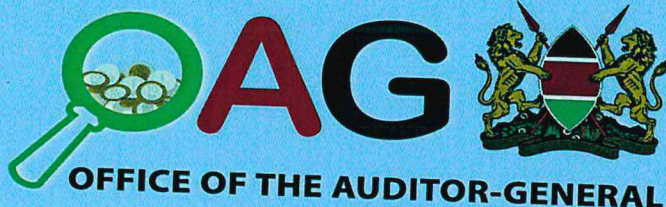


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE	23 FEB 2022
DAY	Wed
TABLED BY:	The Majority Whip Hon. E. Wangwe MP
CLERK-AT THE TABLE:	Benson Inzofu

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KEYIO SOUTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KEIYO
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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I.KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH 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.

(b) Key Management

The NGCDF Keiyo South Constituency 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 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Caren Jeruto
2.	Sub-County Accountant	Winy Chesusio
3.	Chairman NGCDFC	Victor Kimaiyo
4.	Member NGCDFC	Sarah Kibinge

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF - Keiyo South Constituency. 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) NG-CDF Keiyo South Constituency Office

P.O. Box 8253
NGCDFC Office
Kaptagat – Eldama Ravine Highway
Eldoret, Kenya



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY**

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For the year ended June 30, 2020

(f) NGCDF Keiyo south Constituency Contacts

Telephone: 0720905587
E-mail: cdfkeiyosouth@ngcdf.go.ke
Website: www.go.ke

(g) NG-CDF Keiyo South Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

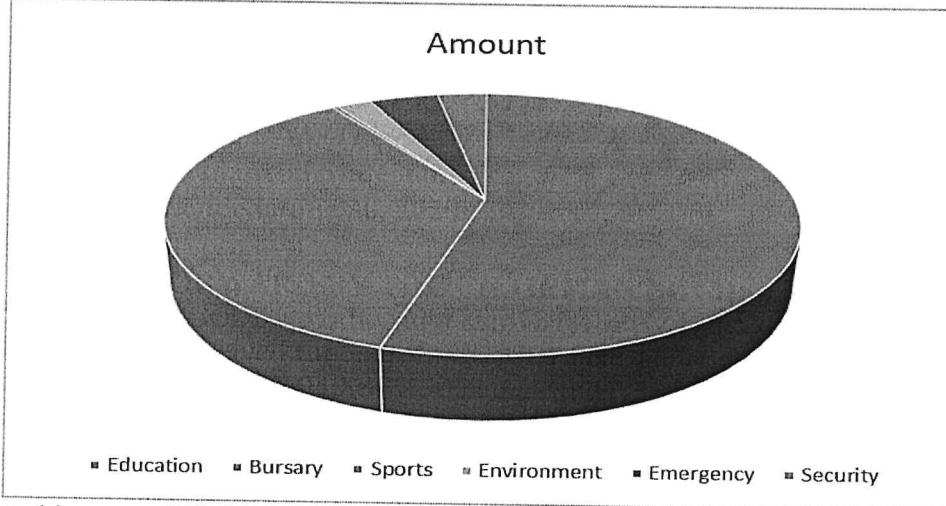


II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Keiyo South NGCDF was allocated Ksh.137,452,724 in 2019/ 2020 financial year. The constituency received funds from NG-CDF Board amounting to Ksh.123,777,082 during the financial year, ksh 55,040,875.50 being funds for 2018/2019. The constituency managed to utilize Kshs 118,352,863 against a budget of Kshs 203,894,985 which translate to 58%, However the constituency utilize Kshs 118,352,863 against actual receipts of Ksh.123,777,082 which translate to 95%.

Sectorial budget utilization is as indicated in the chart below

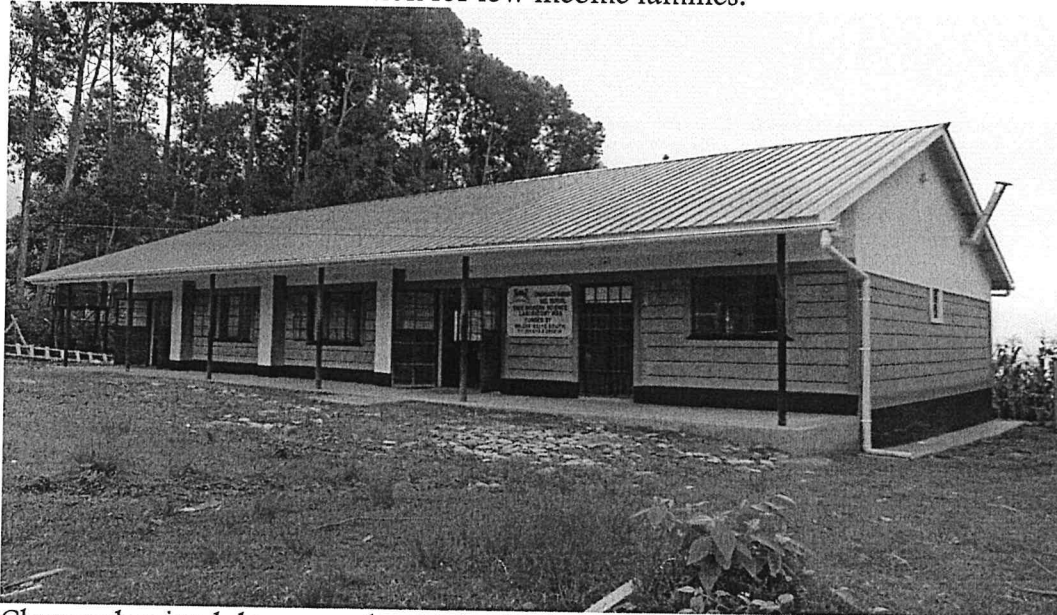
Chart 1



Achievements

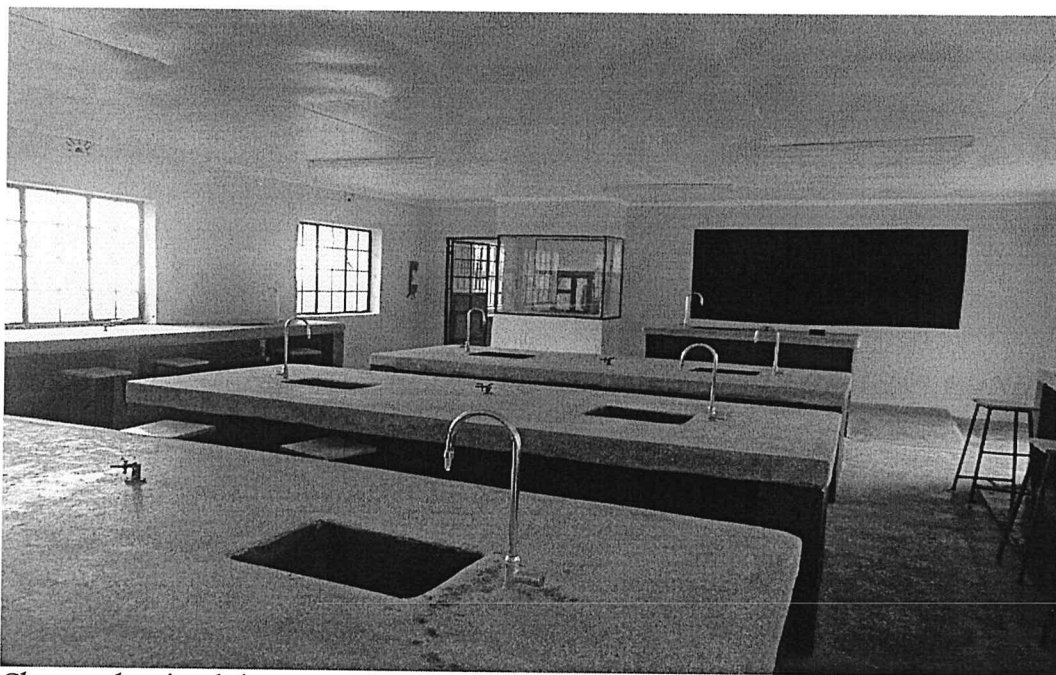
Education

Funds were used for construction of classrooms, laboratories, dormitories, latrines, septic tanks, drilling of bore holes administration block and purchase of school bus. During the year 8 classrooms, and 1 staff house and 2 boreholes were completed and currently in use. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low income families.



Changach mixed day secondary School science laboratory -Outside

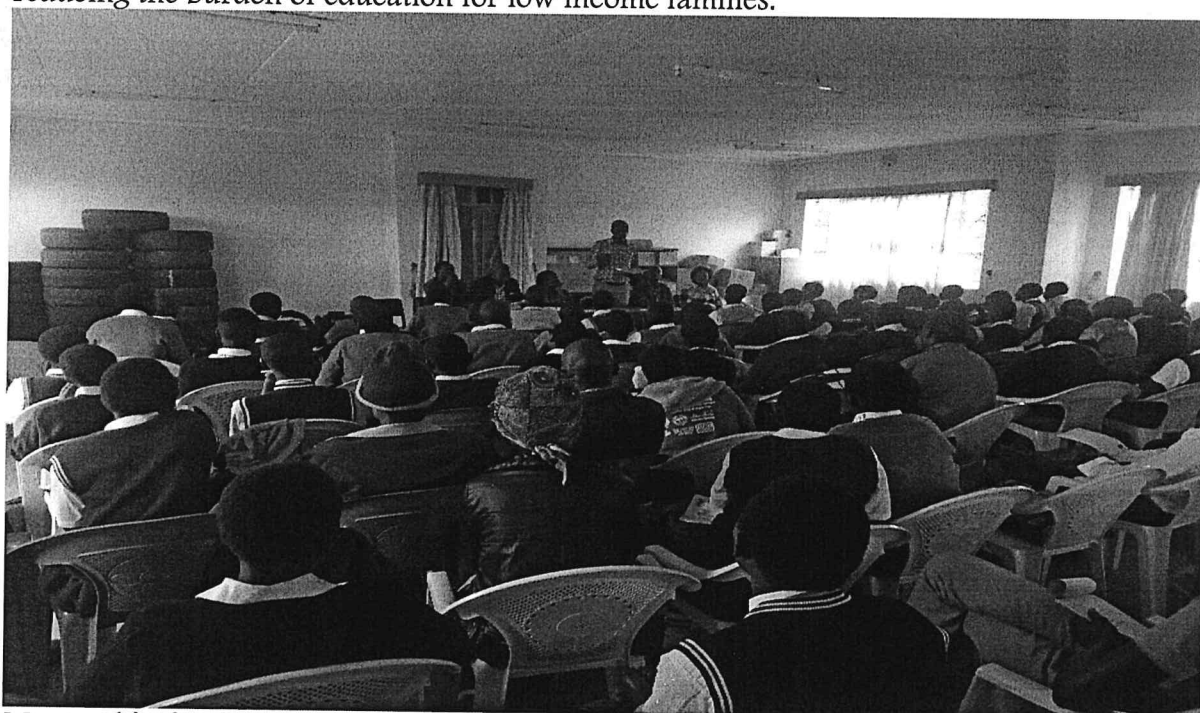




Changach mixed day secondary School science laboratory -Inside

Bursary

Bursary funds were used to sponsor 62 students fully in secondary schools and paid school fees for 3,600 orphan's and needy students in secondary schools and institutions of higher learning in the constituency thus increasing transition rate from secondary to institutions of higher learning while reducing the burden of education for low income families.



Mentorship for fully sponsored students at NGCDF office



Sports Sector

Funds were used to support athletic tournaments and Championship. This has ensured talent is nurtured at early stage.



Youth sponsored by NG-CDF to participate in Athletic Kenya County Championship

Environment Sector

The funds were used for purchase of 30 PVC 5000 litres water tanks for 30 schools. This has enabled schools to harvest Rain water thus increasing accessibility of clean water by students.

Environment Tanks



Water tank installed at Chebirei secondary school



Security Sector

The funds were used for construction of 6 chief/ Assistance Chief's offices. 4 chief's offices are complete and currently in use. This has enable the chiefs to have good working environment hence better service to the constituents



Cheptebo Chief's office

Challenges

- Budget allocation not able to meet the needs of the constituents
- Delay of disbursement of funds hence delay in project implementation

These are challenges beyond the control of the management of Keiyo South.

Sign

CHAIRMAN NG-CDF 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 NGCDF- Keiyo South Constituency's 2018-2022 plan are to:

- a) Improve Educational/Learning in Primary and Secondary schools
- b) To promote Good Environmental Management Practices
- c) To respond to emergencies
- d) Create awareness on sports opportunities
- e) Ensure Efficient and effective project Management
- f) Ensure the constituents are safe and secure

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	Improve Educational/Learning in Primary and Secondary schools	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 19/20 -we constructed and completed nine classrooms, one dormitory, one laboratory' - Bursary school fees was paid for 2788 students who are needy



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

Security	Ensure the constituents are safe and secure	Enhance access to security services	Number of chiefs offices and police post constructed	In f/y 19/20 three new chiefs offices were constructed and currently in use.
Environment	To promote Good Environmental Management Practices	Provide clean water	Number of water tanks purchased	In f/y 19/20 30 water tanks were purchased and distributed to 30 schools.
Sports	Create awareness on sports opportunities	Support athletics	Number of events sponsored	In f/y 19/20 two athletic tournaments were sponsored at sub county level and county level
Disaster Management	To respond to emergencies	respond to emergencies within the shortest time possible	Number of emergencies supported	In f/y 19/20 four emergencies cases were supported Kimoloi primary school constructed three classrooms which were destroyed by wind, constructed toilets at walbei primary school and sub county headquarters.
Monitoring & evaluation	Ensure Efficient and effective utilization of resources	Efficient and effective utilization of resources	Number of visits to the projects	In f/y 19/20 3 major visit was done to all ongoing projects and 12 visit was done one monthly basis to monitor implementation stages.



IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF Keiyo South Constituency is cognizant of the environmental factors under which the fund operates in and has taken these into account while formulating the fund's strategies and objectives. The process of developing strategic plan was guided by participatory approach in conformity with government's reform agenda and commitment to improve service delivery through result Based Management tools.

NGCDF – Keiyo South Constituency 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 –

The process of developing the strategic plan involved extensive internal and external and stakeholders' participation and consultation. The degree of engagement and the quality of contributions ensured that the plan embedded the interests of stakeholders in ensuring and generating the necessary ownership and commitment in its implementation. The plan provides a credible mechanism for the realization of the vision and promote good governance on the implementation of projects and programs at grassroots levels to enhance sustainability.

2. Environmental performance

Keiyo South NG-CDF is committed to environmental sustainability. Borrowing from the principle of sustainable development and guided by the Environmental Management and Co-ordination Act (EMCA), 1999 among other local and international legal legislations.

The Constituency undertook several activities aimed at enhancing environmental education, Awareness and Sensitization on environment sustainability; which involves making decisions and taking action that are in the interests of protecting the community, with particular emphasis on preserving the capability of the environment to support human life.

Our Environmental Policy

- i. Capacity building of NGCDF's, staff and PMC's so as to ensure that environmental factors are considered during planning and implementation of projects.
- ii. Creating Public awareness on importance Environment sustainability.
- iii. Comply with all relevant environmental legislation, regulations and approved codes of practice
- iv. Waste management
- v. Installation energy saving devices in public institutions



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Action Plan

NG-CDF Keiyo South identified four areas in which we as an office have direct or indirect environmental impact, and we have initiated activities in these areas as indicated below;

Focal Area	Activity	indicators	Action taken
Planting trees	Planting of tree	No of trees planted, species, survival rate and location of the site	100 cypress tree seedlings planted at Tugumoi primary school
Environmental education and awareness	Sensitization of staff and public on Environmental sustainability relevant to the institutional mandate	Reduced cost of electricity, water and stationery	Capacity building for staff and NGCDFC was done.
Climate change mitigation and adaptation	Water harvesting (Water tanks and Gutters).	Rain water harvesting structures in place	Purchase and installation of 30 pieces of 5000litres PVC tanks in 30 institutions

3. Employee welfare

The Government through employment Act, 2007, declare and define the fundamental rights of employees and provide basic conditions of employment of employees in order to enforce minimum standards of safety, health and welfare of employees. NGCDFC adopted the circular issued by the board on guidelines on recruitment of NGCDFC staff when recruiting staff. NGCDFC declare vacant positions through advertisement that was circulated widely in the constituency in form of posters in public places and through the administrative office that is the chiefs. The selection is done competitively through interviews by a selection committee with the assistance of sub county Human resource officer. Job appointment letters are issued clearly stating the terms of employment, Job group, Job description and remuneration. Employees are remunerated as per their groups as recommended by SRC. All employees are employed on a three year contract which is renewed based on performance.

NGCDFC Ensure improvement of skills through continuous capacity building on issues related to their Job description, employees are also encourage employees to build their careers by identifying professional courses which are in line with their careers which are sponsored by committee. Health and safety of employees has been guaranteed by NGCDFC by ensuring that employees have Good working environment and conditions. NGCDFC office is spacious, clean, well ventilated, enough lighting and sanitation facilities provided. Preventative and protective measures have been put in place to minimize risk.

In recognition of the different, but equally important, roles of youth, women and men in development, NGCDFC has in place workplace policy to address gender inequality issues and respect for human dignity.

100
100
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4. Market place practices-

Good governance is a significant contributor to development and democracy. NG-CDF Keiyo South has committed itself to improve service delivery to its constituents, proper management of the fund and combat corruption. This has been achieved by capacity building stakeholders on financial management, project management and Public procurement to promote open and transparent processes during project identification and implementation.

a) Responsible competition practice.

NGCDFC has a list of prequalified suppliers and contractors. The process of developing the list was done through publication in the local newspaper, Screening process was done competitively with adherence with the Public procurement and Disposal Act 2015. Updating of the list is done continuously as per the Act.

b) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Request for quotation are issued to bidders in the prequalified list on rotational basis so as to ensure each bidder is given an opportunity to compete. Tender is awarded to the lowest evaluated bidders

c) Product stewardship- outline efforts to safeguard consumer rights and interests

NG-CDF Keiyo south strives to provide quality services to its customers in professional manner. A service charter has been developed and displayed at the reception, this outline our commitment to our customers in ensuring that we provide quality services by handling them professionally and with dignity,

5. Community Engagements-

NG-CDF Keiyo south engages the community through public participation as stipulated in the NGCDF Act 2015, Sec 27(1&2) during the process of project identification and bursary identification. This participatory approach has ensured projects funded and bursary beneficiaries are need oriented. This has reduced the number of complains and increased project ownership and sustainability.

Public Awareness

NG-CDF Keiyo south conducts NG-CDF clinics once in a year in every ward. The purpose of these clinics is to create public awareness and educate the public on NGCDF operations. This has assisted the public to understand how NGCDF does its operations. This has reduced the number of complains and the public has learnt to appreciate NGCDF.

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF- Keiyo South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Keiyo South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Keiyo South Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF- Keiyo South Constituency confirms that the entity 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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on 14 April 2021.



Fund Account Manager
Name: Caren Jeruto



Sub-County Accountant
Name: Winny Chesusio
ICPAK Member Number: 20672



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KEIYO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 16 to 57, which comprise the statement of assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 South Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Project Management Committee Account Balances

Note 17.4 to the financial statements reflects Kshs.61,757,823 in respect to project management committee account balances as at 30 June, 2020. However, cash books, bank confirmation certificates and bank reconciliation statements from the project management committees were not provided for audit review.

Consequently, the accuracy, completeness, validity and existence of project management committee account balances of Kshs.61,757,823.41 as at 30 June, 2020 could not be ascertained.

2.0 Unsupported Expenditure

The statement of receipts and payments reflects Kshs.58,361,144 in respect to transfers to other government units. However, acknowledgement letters from institutions that received the funds were not provided for audit verification.

In the circumstances, the receipt and proper utilization of the transfers to other government units balance of Kshs.58,361,144 for the year ended 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.203,914,985 and Kshs.135,198,468 respectively resulting to an under-funding of Kshs.68,716,517 or 34% of the budget. Similarly, the Fund expended Kshs.118,332,863 against an approved budget of Kshs.203,914,985 resulting to an under-expenditure of Kshs.85,582,121 or 42% of the approved budget of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Keiyo South Constituency.

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

1.0 Projects Implementation Status

A review of the projects implementation status as at 30 June, 2020 indicated that a total of fifty-eight (58) projects were budgeted for at an estimated cost of Kshs.84,246,162 out of which thirteen (13) project with an estimated value of Kshs.17,998,241 were ongoing, forty (40) projects with estimated cost of Kshs.58,247,920 were yet to receive funds, five (5) projects with an estimated cost of Kshs.8,000,000 were not approved as detailed in **Appendix I**.

Failure to complete the funded projects in time is an indication that programs or activities were not implemented as planned thus intended objectives of improving service delivery to the people of Keiyo South Constituency was not achieved.

2.0 Delay in Completion of a Laboratory at Kimwogo Secondary School

Note 6 to the financial statements reflects Kshs.20,834,117 in respect to transfers to secondary schools which included Kshs.2,000,000 transferred to Kimwogo Secondary School for construction of a laboratory. However, as at 30 June, 2020, the project had not started and the funds remained unutilized in the bank.

The management did not explain what caused the delay which implies that service delivery to residents of Keiyo South Constituency will be delayed and may lead to loss of public funds due to cost escalation of materials.

3.0 Failure to Insure Funds' Assets

Annex 4 to the financial statements indicates summary of fixed asset register historical cost balance of Kshs.20,712,425. However, no evidence was provided to show that the listed assets were insured. Failure to insure assets may lead to losses in case of accidents and fire.

In the circumstances, the security of the Fund's assets could not be ascertained.

4.0 Unresolved Prior Year Audit Matters

The progress on follow up of auditor recommendations details issues that were raised in the audit report for 2018/2019 financial year but which remained unresolved contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which require accounting officers to take appropriate measures to resolve any issues arising from audit.

Management has not given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

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 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 overall 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 to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 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'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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 February, 2022

Appendix I

Project Implementation Status Report

SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
1	2019/2020	Kabawa Primary School	Construction of two classrooms to completion. The school located at the escapement with poor road network and the place is prone to landslides because of loose soil and topography challenges.	2,200,000.00	Not approved
2	2019/2020	Kapkosom Primary School	Construction of one classroom to completion. The school is located at the Kerio valley basin the place is faced with water shortage and transportation and topography challenges.	1,100,000.00	Not approved
3	2019/2020	Kimoloi Primary School	Construction of one classroom to completion. The school is located at the Kerio valley basin, the place is faced with water shortage and transportation and topography challenges.	1,100,000.00	Not approved
4	2019/2020	St. Benedict Teber Mixed day Secondary School	Construction of One classroom to completion attaching to existing classroom. Located at the escarpment with topography challenges.	1,100,000.00	Not approved
5	2019/2020	Mencheiwa Primary School	Construction of two classrooms to completion. Located at the escarpment the place is very steep making accessibility very difficult, poor road network and topography challenges.	2,500,000.00	Not approved

SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
6	2019/2020	NG-CDF Office Furniture	Purchase of office furniture (100 plastic chairs at Kshs.100,000 15 office chairs at Kshs.125,000 and 2 large tables for NGCDF hall at Kshs.50,000 and one conference table at Kshs.125,000)	400,000.00	Ongoing
7	2019/2020	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	3,098,241.38	Ongoing
8	2019/2020	Kimoloi primary school	Kimoloi primary school (Emergency)	3,600,000.00	Ongoing
9	2019/2020	Kitany primary school	Construction of 4 door pit latrine and urinal to completion (Emergency)	500,000.00	Ongoing
10	2019/2020	Munyek Primary School	Construction of one classroom to completion at Kshs.1,000,000 and purchase of 40 desk at Kshs.100,000.	1,100,000.00	Ongoing
11	2019/2020	Kapsamich Primary School	Construction of two classrooms to completion at Kshs.2,000,000 and purchase of 40 desk	2,200,000.00	Ongoing
12	2019/2020	Kibonge Primary School	Construction of one classroom to completion at Kshs.1,000,000 and purchase of 40 desk at Kshs.100,000.	1,100,000.00	Ongoing
13	2019/2020	Kamwosor Primary School	Construction of one classroom to completion at Kshs.1,000,000 and purchase of 40 desk at Kshs.100,000.	1,100,000.00	Ongoing
14	2019/2020	Kapchebelel Secondary School	Construction of one classroom to completion. Located at the highlands with topography challenges	1,200,000.00	Ongoing
15	2019/2020	Biwott Mixed Day Secondary School	Construction of one classroom to completion attaching to existing classroom. Located at the highlands and the road network is good.	1,000,000.00	Ongoing

SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
16	2019/2020	Kaptiol Mixed Day Secondary School	Construction of one classroom to completion attaching to existing classroom. Located at the highlands and the road network is good but faced with topography challenges.	1,100,000.00	Ongoing
17	2019/2020	Turesia Mixed day Secondary School	Construction of 5 door pit latrines and urinal to completion	600,000.00	Ongoing
18	2019/2020	Turesia Mixed day Secondary School	Construction of One classroom to completion attaching to existing classroom. Located at the escarpment with no transport and topography challenges.	1,000,000.00	Ongoing
19	2019/2020	Flax primary school	Construction of 4doors washroom and 4 doors bathroom abluion block and Septic tank	1,549,054	Yet to receive funds
20	2019/2020	Kitany primary school	Construction of 2 Bio digester Toilets of 4 doors each	1,200,000	Yet to receive funds
21	2019/2020	NG-CDF Office Motorcycle	Purchase of one 125CC Yamaha Motorcycle revise: price is based on the current Government contract with duty paid	511,415.00	Yet to receive funds
22	2019/2020	Ngobisi Primary School	Construction of 5 door pit latrine and urinal to completion	600,000.00	Yet to receive funds
23	2019/2020	Sesia Primary School	Construction of 5 door pit and urinal to completion	600,000.00	Yet to receive funds
24	2019/2020	Kowochii Primary School	Construction of 5 door pit latrine and urinal to completion	600,000.00	Yet to receive funds
25	2019/2020	Chop Primary School	Renovation of one classroom; flooring and painting to completion	200,000.00	Yet to receive funds
26	2019/2020	Chepsirei Primary School	Renovation of two classrooms (flooring, erection of pillars and painting) to completion.	400,000.00	Yet to receive funds
27	2019/2020	Kapkosom Primary School	Construction of 5 door pit latrine and urinal to completion.	600,000.00	Yet to receive funds
28	2019/2020	Kapletingi Primary School	Renovation of 9 classrooms (plastering, flooring and painting) to completion	1,500,000.00	Yet to receive funds
29	2019/2020	Simotwo Primary School	Construction of 4 door pit latrine and urinal to completion	500,000.00	Yet to receive funds

SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
30	2019/2020	Tambul Primary School	Construction of 4 door pit latrine and urinal	500,000.00	Yet to receive funds
31	2019/2020	Chepkosom Primary School	Construction of 4 door pit latrine and urinal to completion	500,000.00	Yet to receive funds
32	2019/2020	Tulwobei Primary School	Construction of 4 door pit latrine and urinal to completion	500,000.00	Yet to receive funds
33	2019/2020	Kipkabus Downs Primary School	Renovation of 5 classrooms to completion (plastering, flooring, replacement of window frames and painting)	600,000.00	Yet to receive funds
34	2019/2020	Kapsowek Primary School	Construction of one classroom to completion at Kshs.1,000,000 and purchase of 40 desk at Kshs.100,000.	1,100,000.00	Yet to receive funds
35	2019/2020	Kapsergong Primary School	Construction of two classrooms to completion	2,000,000.00	Yet to receive funds
36	2019/2020	Kibomet Primary School	Construction of three classrooms to completion at Kshs.3,000,000 and purchase of 120 desks at Kshs.300,000	3,300,000.00	Yet to receive funds
37	2019/2020	Mokwo Primary School	Completion of PTA funded classroom (plastering, fixing of doors and windows and painting)	400,000.00	Yet to receive funds
38	2019/2020	Kapchorwa Primary school	Construction of 4 door pit latrine and urinal to completion	500,000.00	Yet to receive funds
39	2019/2020	Kamosong Primary school	Construction of 4 door pit latrine to completion	400,000.00	Yet to receive funds
40	2019/2020	Kaptagtat DEB primary School	Construction of 4 door pit latrine and urinal to completion	500,000.00	Yet to receive funds
41	2019/2020	Kimoloi Primary School	Construction of 4 door pit latrine to completion.	487,451.40	Yet to receive funds
42	2019/2020	Lelboinet Secondary School	Construction of two classrooms to completion at Kshs.2,000,000 and purchase of 160 lockers	2,800,000.00	Yet to receive funds
43	2019/2020	Ketigoi Secondary School	Construction of 4 door pit latrine to completion	400,000.00	Yet to receive funds
44	2019/2020	Kipsaos Secondary School	Construction of 200 student capacity boys dormitory Co-Funded with PTA (Plastering, fixing of doors & windows, flooring and painting)	1,700,000.00	Yet to receive funds

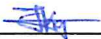
SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
45	2019/2020	Chepsigot Secondary School	Construction of administration block of five rooms (Principal office, Deputy principal office, staffroom, Bursar's office and Head of departments office) to completion	3,200,000.00	Yet to receive funds
46	2019/2020	Muskut Mixed Day Secondary School	Construction of science laboratory of 40 students capacity to completion	4,000,000.00	Yet to receive funds
47	2019/2020	St. Mary's Kitany Secondary School	Construction of two classrooms to completion attaching to existing classroom. Located at the highlands and the road network is good.	2,000,000.00	Yet to receive funds
48	2019/2020	Kiptulos Secondary School	Construction of administration block of four rooms (Principal office, Deputy principal office, Bursar's office and staffroom) to completion	2,600,000.00	Yet to receive funds
49	2019/2020	Kapletingi Mixed Day Secondary school	Purchase of 51 seater school bus; the price is based on the current existing Government contract, the funds will be sufficient to purchase the bus without any additional borrowing by the school committee excluding comprehensive insurance.	7,000,000.00	Yet to receive funds
50	2019/2020	Kapchorwa Mixed Day secondary	Purchase of 51 seater school bus; the price is based on the current existing Government contract, the funds will be sufficient to purchase the bus without any additional borrowing by the school committee excluding comprehensive insurance.	7,000,000.00	Yet to receive funds
51	2019/2020	Chepsirie Technical and Vocational College	Construction of 10 door pit latrine to completion	1,000,000.00	Yet to receive funds
52	2019/2020	Kapcheptek Assistant Chief's Office	Construction of Chief's Office to completion at Kshs.1,200,000, two door pit latrine at Ksh.200,000 and Purchase of office furniture (2 office desks at Kshs.40,000, three office chairs at Kshs.35,000and one filing cabinet at Kshs.25,000)	1,500,000.00	Yet to receive funds


SNO	Financial Year	Project Name	Project activity	Amount Allocated	Implementation Status
53	2019/2020	Kabimit Chief's Office	Construction of 2 door pit latrine to completion at Kshs.200,000 and Purchase of office furniture (2 office desks at Kshs.40,000, seven office chairs at Kshs.35,000 and one filing cabinet at Kshs.25,000)	300,000.00	Yet to receive funds
54	2019/2020	Kapsogom Assistant Chief's Office	Purchase of office furniture; 2 office desks at Kshs.40,000, seven office chairs at Kshs.35,000 and one filing cabinet at Kshs.25,000	100,000.00	Yet to receive funds
55	2019/2020	Kibargoi Chief's Office	Renovation of 6 offices (Erection of pillars, replacement of roof ceiling, Plastering, fixing of tiles and painting) at Kshs.2,339,000, installation of electricity and wiring at Kshs.100,00 and purchase of 6 office desks at Kshs.120,000, six office chairs at Kshs.30,000, twelve visitors chairs at Kshs.36,000 and 5 metal filing cabinets at Kshs.75,000	2,700,000.00	Yet to receive funds
56	2019/2020	Kaptagat Chief's Office	Construction of Chief's office to completion	1,100,000.00	Yet to receive funds
57	2019/2020	Keiyo South Sub County Police Headquarters Offices	Renovation of Sub County Police Headquarters Offices.7 offices; report office, secretary office, SOP office, SOA office, SCC office, DSCC office and store (Replacement of roof, replacement of ceiling, Plastering, painting and flooring)	1,400,000.00	Yet to receive funds
58	2019/2020	Keiyo South Sub County Deputy Commissioner Headquarters	Purchase of office furniture (one twenty- seater Conference table at Kshs.100,000, twenty conference chairs at Kshs100,000, two executive tables at Kshs.100,000 (revise) two executive chairs at Kshs.40,000 and 5 seater low back executive leather seat at Kshs.60,000)	400,000.00	Yet to receive funds
			Total	84,246,161.78	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,777,082	108,548,276
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	20,000	85,000
TOTAL RECEIPTS		123,797,082	108,633,276
PAYMENTS			
Compensation of employees	4	3,832,179	2,442,798
Use of goods and services	5	6,105,419	8,229,177
Transfers to Other Government Units	6	58,361,144	58,855,166
Other grants and transfers	7	49,150,330	44,803,454
Acquisition of Assets	8	883,791	285,000
Other Payments	9	-	2,915,600
TOTAL PAYMENTS		118,332,863	117,531,195
SURPLUS/(DEFICIT)		5,464,219	(3,200,600)

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


 Fund Account Manager
 Name: Caren Jeruto


 National Sub-County Accountant
 Name: Winny Chesusio
 ICPAK Member Number: 20672




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KEIYO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	17,988,497	11,401,385
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		17,988,497	11,401,385
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,988,497	11,401,385
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	1,122,893	-
TOTAL FINANCIAL LIABILITES		1,122,893	-
NET FINANCIAL ASSETS		16,865,604	11,401,385
REPRESENTED BY			
Fund balance b/fwd	13	11,401,385	20,299,304
Prior year adjustments	14	-	-
Surplus/Defict for the year		5,464,219	(8,897,919)
NET FINANCIAL POSITION		16,865,604	11,401,385

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


Fund Account Manager
Name: Caren Jeruto


National Sub-County Accountant
Name: Winny Chesusio
ICPAK Member Number: 20672

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KEIYO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,777,082	108,548,276
Other Receipts	3	20,000	85,000
Total receipts		123,797,082	108,633,276
Payments for operating expenses			
Compensation of Employees	4	3,832,179	2,442,798
Use of goods and services	5	6,105,419	8,229,177
Transfers to Other Government Units	6	58,361,144	58,855,166
Other grants and transfers	7	49,150,330	44,803,454
Other Payments	9	-	2,915,600
Total payments		117,449,072	117,246,195
Total Receipts Less Total Payments		6,348,010	(8,612,919)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	1,122,893	-
Prior year adjustments	14	-	-
			-
Net cash flow from operating activities		1,122,893	(8,612,919)
		7,470,903	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(883,791)	(285,000)
Net cash flows from Investing Activities		(883,791)	(285,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		6,587,112	(8,897,919)
Cash and cash equivalent at BEGINNING of the year	13	11,401,385	20,299,304
Cash and cash equivalent at END of the year		17,988,497	11,401,385

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


Fund Account Manager
Name: Caren Jeruto


National Sub-County Accountant
Name: Winny Chesusio
ICPAK MemberNumber: 20672

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X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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						
Transfers from CDF Board	137,452,724	66,442,261	203,894,985	135,178,468	68,716,517	66%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	20,000	20,000	20,000	-	0%
TOTAL	137,452,724	66,462,261	203,914,985	135,198,468	68,716,517	
PAYMENTS						
Compensation of Employees	3,490,000	1,000,000	4,490,000	3,832,179	657,821	85%
Use of goods and services	8,480,745	3,902,139	12,382,885	6,105,419	6,277,466	49%
Transfers to Other Government Units	65,887,451	39,050,000	104,937,451	58,361,144	46,576,307	56%
Other grants and transfers	58,683,113	16,728,694	75,411,807	49,150,330	26,261,477	65%
Acquisition of Assets	911,415.00		911,415	883,791	27,624	97%
Other Payments		5,761,427	5,761,427	-	5,761,427	0%
unallocated/ unapproved		20,000	20,000		20,000	
TOTAL	137,452,724	66,462,261	203,914,985	118,332,863	85,582,121	58%



**Reports and Financial Statements
For the year ended June 30, 2020**


- (a) Ksh 20 000 is AIA received during the financial year.
- (b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- i.* Compensation of Employees **underutilization** is because all the funds were not received during the financial year from NGCDFB.
 - ii.* Use of goods and services **underutilization** is because all the funds were not received during the financial year from NGCDFB
 - iii.* Transfers to Other Government Units **underutilization** is because all the funds were not received during the financial year from NGCDFB
 - iv.* Other grants and transfers **underutilization** is because all the funds were not received during the Financial year from NGCDFB
 - v.* Acquisition of Assets - all the assets budgeted for were purchased

The Constituency was able to spent 95% out of the actual receipts from the Board and the opening balance at the beginning of the financial year). Not all the funds for the financial year had been received at the end of the financial year

The NGCDF- Keiyo South Constituency financial statements were approved on 14 April 2021 and signed by:



Fund Account Manager
Name: Caren Jeruto



Sub-County Accountant
Name: Winnie Chesio: 20672
ICPAK Member Number:

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,490,000	1,000,000	4,490,000	3,832,179	
1.2 Committee allowances	2,052,000	3,902,139	5,954,139	871,500	5,082,639
1.3 Use of goods and services	2,305,163		2,305,163	2,835,459	(530,296)
Sub-total	7,847,163	4,902,139	12,749,303	7,539,138	5,210,165
2.0 Monitoring and evaluation					
2.1 Capacity building	1,600,000		1,600,000	92,040	1,507,960
2.2 Committee allowances	2,000,000		2,000,000	2,114,220	(114,220)
2.3 Use of goods and services	523,582		523,582	192,200	331,382
Sub-total	4,123,582	-	4,123,582	2,398,460	1,725,122
3.0 Emergency					
3.1 Primary Schools					
3.1.1 Kimoloi primary school				3,600,000	
3.1.2 Kitany primary school				32,000	
3.1.3 Walbei Pry School				350,000	
3.2 Secondary schools					

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

3.3 Tertiary institutions									
3.4 Security projects									
3.4.1 Sub county Commander							350,000		
3.5 Others									
3.5.1 NGCDF Office							100,000		
Sub-total		7,198,241	5,869,883	13,068,125	4,432,000		8,636,125		
4.0 Bursary and Social Security									
4.1 Primary Schools									
4.2 Secondary Schools		22,800,000	2,726,008	25,526,008	21,766,007		3,760,001		
4.3 Tertiary and Universities Institutions		15,200,000		15,200,000	16,888,000		(1,688,000)		
4.4 Special schools		486,763	162,732	649,495	288,200.00		361,295		
4.5 Social Security									
Sub-total		38,486,763	2,888,740	41,375,503	38,942,207		2,433,296		
5.0 Sports -									
5.1 Athletics Kenya Keiyo South							64,000.00		
5.2 Kapkenda Girls High School							21,000.00		
5.3 Catering services during sports championship							61,000.00		
5.4 Athletes transport cost							20,000.00		
5.5 Athletes transport during county champioship							31,000.00		
5.6 Technical field preparion (Surveying) during championship							50,000.00		
5.7 Advertisement for sports championship							15,000.00		

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

5.8 Printing & stationery services during championship						54,000.00	
5.9 purchase of saw dust & field marking during championship						35,000.00	
5.10 Hire of PA System during championship						15,000.00	
Sub-total	2,749,054	1,980,818	4,729,872			366,000.00	4,363,872
6.0 Environment- purchase of 30 (5000lit)PVC tanks							
6.1 Flax primary school	1,549,054		1,549,054				1,549,054
6.2 Kitany primary school	1,200,000		1,200,000				1,200,000
6.3 Keiyo South Environment Project			-			2,180,817.00	(2,180,817)
6.4 Chepsirei TVC			-			43,100.00	(43,100)
Sub-total	2,749,054	2,839,253	5,588,307			2,223,917	3,364,390
7.0 Primary Schools Projects							-
7.1 Ngobisi Primary School	600,000	2,800,000	3,400,000			2,800,000	600,000
7.2 Sesia Primary School	600,000		600,000				600,000
7.3 Kowochii Primary School	600,000		600,000				600,000
7.4 Chop Primary School	200,000		200,000				200,000
7.5 Kabawa Primary School	2,200,000		2,200,000				2,200,000
7.6 Munyek Primary School	1,100,000		1,100,000			1,100,000	-
7.7 Chepsirei Primary School	400,000	1,100,000	1,500,000			1,100,000.00	400,000
7.8 Kapkosom Primary School	1,100,000		1,100,000				1,100,000

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7.9 Kapkosom Primary School	600,000			600,000			600,000
7.10 Kimoloi Primary School	1,100,000			1,100,000			1,100,000
7.11 Kapsamich Primary School	2,200,000			2,200,000		2,200,000.00	-
7.12 Kapletingi Primary School	1,500,000			1,500,000			1,500,000
7.13 Kibonge Primary School	1,100,000			1,100,000		1,100,000.00	-
7.14 Simotwo Primary School	500,000			500,000			500,000
7.15 Tambul Primary School	500,000			500,000			500,000
7.16 Chepkosom Primary School	500,000			500,000			500,000
7.17 Tulwobei Primary School	500,000			500,000			500,000
7.18 Kipkabus Downs Primary School	600,000			600,000			600,000
7.19 Kapsowek Primary School	1,100,000			1,100,000			1,100,000
7.20 Mencheiwa Primary School	2,500,000			2,500,000			2,500,000
7.21 Kapsergong Primary School	2,000,000			2,000,000			2,000,000
7.22 Kamwosor Primary School	1,100,000			1,100,000		1,100,000.00	-
7.23 Kibomet Primary School	3,300,000			3,300,000			3,300,000
7.24 Mokwo Primary School	400,000			400,000			400,000
7.25 Kapchorwa Primary school	500,000			500,000			500,000
7.26 Kamosong Primary school	400,000			400,000			400,000

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For the year ended June 30, 2020

7.27 Kaptagat DEB primary School	500,000			500,000		500,000		500,000
7.28 Kimoloi Primary School	487,451			487,451		487,451		487,451
7.29 Chebulbul Primary school			400,000			400,000	400,000.00	-
7.30 Kapkenda Primary school			1,200,000			1,200,000	1,200,000.00	-
7.31 Chepsamo Primary school			400,000			400,000	400,000	-
7.32 Kiptulos Primary school			400,000			400,000	400,000	-
7.33 Kipchiloi Primary school			2,200,000			2,200,000	2,200,000.00	-
7.34 Chepkorio Primary school			400,000			400,000	400,000.00	-
7.35 Kiptengwer Primary school			2,500,000			2,500,000	2,500,000	-
7.36 Kaptere Primary school			2,500,000			2,500,000	2,500,000	-
7.37 Kaptubei Primary School			3,500,000			3,500,000	3,500,000.00	-
7.38 Poywech Primary School			2,000,000			2,000,000	2,000,000	-
7.39 Kapkitony Primary School			2,000,000			2,000,000	2,000,000.00	-
7.40 Kipkalwa ECD			50,000			50,000		50,000
7.41 Sitotwo Pry School							2,000,000.00	(2,000,000)
7.42 Matungen Pry School							550,000.00	(550,000)
7.43 Kapalwat Pry School							300,000.00	(300,000)
7.44 Kapkono pry school							2,677,027.00	(2,677,027)
7.46 Kitany Primary School							500,000.00	(500,000)
7.47 Chepkosom Pry School							2,000,000.00	(2,000,000)

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For the year ended June 30, 2020

Sub-total	28,187,451	21,450,000	49,637,451	34,927,027	14,710,424
8.0 Secondary Schools Projects			-		-
8.1 Lelboinet Secondary School	2,800,000		2,800,000		2,800,000
8.2 Ketigoi Secondary School	400,000		400,000		400,000
8.3 Kapchebelel Secondary School	1,200,000		1,200,000	1,200,000	-
8.4 Kipsaos Secondary School	1,700,000		1,700,000		1,700,000
8.5 Chepsigot Secondary School	3,200,000		3,200,000		3,200,000
8.6 Muskut Mixed Day Secondary School	4,000,000		4,000,000		4,000,000
8.7 St. Mary's Kitany Secondary School	2,000,000		2,000,000		2,000,000
8.8 Biwott Mixed Day Secondary School	1,000,000	2,300,000	3,300,000	3,300,000.00	-
8.9 Kiptulos Secondary School	2,600,000		2,600,000		2,600,000
8.10 Kaptilol Mixed Day Secondary School	1,100,000	1,300,000	2,400,000	2,400,000	-
8.11 Turesia Mixed day Secondary School	600,000		600,000		600,000
8.12 Turesia Mixed day Secondary School	1,000,000		1,000,000	1,000,000	-
8.13 St. Benedict Teber Mixed day Secondary School	1,100,000		1,100,000		1,100,000
8.14 Kapletingi Mixed Day Secondary school	7,000,000		7,000,000		7,000,000
8.15 Kapchorwa Mixed Day secondary	7,000,000		7,000,000		7,000,000
8.16 St. Patricks' Mixed Day Sec school Kabirisus		2,400,000	2,400,000	2,400,000	-
8.17 Kimwogo Secondary school		2,000,000	2,000,000	2,000,000	-

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For the year ended June 30, 2020

8.18 Koptega Sec School					1,534,117.00	(1,534,117)
8.19 Kimwarer sec school				7,000,000	7,000,000	-
Sub-total	36,700,000	15,000,000	7,000,000	51,700,000	20,834,117	30,865,883
9.0 Tertiary institutions Projects				-		-
9.1 Chepsirie TTI	1,000,000	2,600,000		3,600,000	2,600,000	1,000,000
Sub-total	1,000,000	2,600,000		3,600,000	2,600,000	1,000,000
10.0 Health Projects				-		-
10.1 Kapalwat dispensary	-	300,000		300,000	-	300,000
Sub-total	-	300,000		300,000	-	300,000
11.0 Security Projects						-
3.4.1 Kapcheptek Assistant Chief's Office	1,500,000			1,500,000		1,500,000
3.4.2 Kibargoi Chief's Office	2,700,000			2,700,000		2,700,000
3.4.3 Kaptagat Chief's Office	1,100,000			1,100,000		1,100,000
3.4.4 Kabiemit Chief's Office	300,000			300,000		300,000
3.4.5 Kapsogom Assistant Chief's Office	100,000			100,000		100,000
3.4.6 Keiyo South Sub County Police Headquarters Offices	1,400,000			1,400,000		1,400,000
3.4.7 Keiyo South Sub County Deputy Commissioner Headquarters	400,000			400,000	400,000	-
11.8 Marichor Chief's Office		1,900,000		1,900,000	1,900,000	-



For the year ended June 30, 2020

11.9	Chemoibon Chief's Office		100,000	100,000	100,000			
11.10	Nyaru Resource Centre		500,000	500,000	500,000			
11.11	Security		300,000	300,000				300,000
11.12	Kitany comm		50,000	50,000	50,000			
11.13	Epike Chiefs Office					236,206.00		(236,206)
	Sub-total	7,500,000	2,850,000	10,350,000	3,186,206			7,163,794
12.0	Acquisition of assets							
12.1	Motor Vehicles	511,415		511,415				511,415
12.2	Construction of CDF office							
12.3	Refurbishment of Buildings						485,796	
12.3	Purchase of furniture and equipment	400,000		400,000			397,995	2,005
13.4	Purchase of computers							
	Sub-total	911,415	-	911,415	883,791			513,420
13.0	Others							
13.1	Strategic Plan		584,400	584,400				584,400
13.2	Innovation Hub		4,677,027	4,677,027				4,677,027
13.3	Audit		500,000	500,000				14,204
13.4	A in A		20,000	20,000				20,000
	Sub-total	-	5,781,427	5,781,427	-			5,295,631
	TOTALS	137,452,724	66,462,261	203,914,985	118,332,863			85,582,122

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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

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Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 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 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2019.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO 005341	1		54,548,276
AIE NO 030069	2		10,000,000
AIE NO 030431	3		12,000,000
AIE NO 006373	4		8,000,000
AIE NO 042763	5		12,000,000
AIE NO 042905	6		12,000,000
AIE NO B047117	1	500,000	
AIE NO B047216	2	55,040,875.50	
AIE NO B047453	3	4,000,000.00	
AIE NO B041292	4	18,000,000.00	
AIE NO B047712	5	5,000,000.00	
AIE NO B047914	6	7,000,000.00	
AIE NO B041389	7	236,206.90	
AIE NO B049300	8	14,000,000.00	
AIE NO B104325	9	20,000,000	
		123,777,082	108,548,276.25

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Ksh	Ksh
ts from sale of Buildings	-	-
ts from the Sale of Vehicles and Transport Equipment	-	-
ts from sale of office and general equipment	-	-
ts from the Sale Plant Machinery and Equipment	-	-
Total	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	20,000	85,000
Total	20,000	85,000

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,946,826	1,444,171
Basic wages of casual laborers	36,200	18,600
Personal allowances paid as part of salary	691,700	560,000
Pension and other social security contributions (Gratuity)	1,122,893	391,227
Employer Contributions Compulsory national social security schemes	34,560	28,800
Total	3,832,179	2,442,798



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,961,260	3,992,470
Utilities, supplies and services	58,758	71,654
Communication, supplies and services	111,520	126,680
Domestic travel and subsistence	407,680	798,640
Printing, advertising and information supplies & services	144,613	212,837
Rentals of produced assets	-	-
Training expenses	116,500	371,790
Hospitality supplies and services	429,313	807,467
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	437,753	287,530
Other operating expenses	120,980	53,260
Routine maintenance – vehicles and other transport equipment	656,842	744,673
Routine maintenance – other assets	37,200	51,175
Fuel, oil & lubricants	623,000	711,000
Total	6,105,419	8,229,177



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	34,927,027	28,960,042
Transfers to secondary schools (see attached list)	20,834,117	29,895,124
Transfers to tertiary institutions (see attached list)	2,600,000	-
Transfers to health institutions (see attached list)	-	-
TOTAL	58,361,144	58,855,166

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,766,007	18,359,277
Bursary – tertiary institutions (see attached list)	16,888,000	11,737,162
Bursary – special schools (see attached list)	288,200	282,745
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	3,186,206	7,000,000
Sports projects (see attached list)	366,000	436,370
Environment projects (see attached list)	2,223,917	1,887,900
Emergency projects (see attached list)	4,432,000	5,100,000
Total	49,150,330	44,803,454

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	485,796	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	397,995	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	285,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	883,791	285,000

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	2,915,600
ICT Hub	-	-
	-	2,915,600

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>ABC BANK, Account No. 005215005265</i>	17,988,497	20,299,304
Total	17,988,497	20,299,304
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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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

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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 or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[No retention fee retain during the year]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Jane kipyego	184,917	-
Paul Kiptoo	278,761	-
Hosea Chelugo	271,823	-
John Chepkuto	77,531	-
Wilson Barsulai	77,531	-
Francis Cheruiyot	116,165	-
Jackline Morori	116,165	-
Total	1,122,898	-

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	11,401,385	20,299,304
Cash in hand	-	-
Imprest	-	-
Total	11,401,385	20,299,304

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2018/2019 as per Financial statements		Balance b/f
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the item	2019-2020	2018-2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	610,829	
Deposit and Retentions held during the year (B)	512,064	512,064
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C	1,122,893	610,829

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff		-
Others (<i>specify</i>)	-	-
		-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	657,821	1,455,490
Use of goods and services	6,277,466	3,733,652
Amounts due to other Government entities (see attached list)	46,576,307	39,200,000
Amounts due to other grants and other transfers (see attached list)	26,261,477	16,171,691
Acquisition of assets	27,624	35,000
Others (<i>specify</i>)	5,761,427	5,761,427
	20,000	
	85,582,121	66,357,261

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
SOUTH CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	61,757,823.41	58,217,547
	61,757,823.41	58,217,547

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH 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					



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

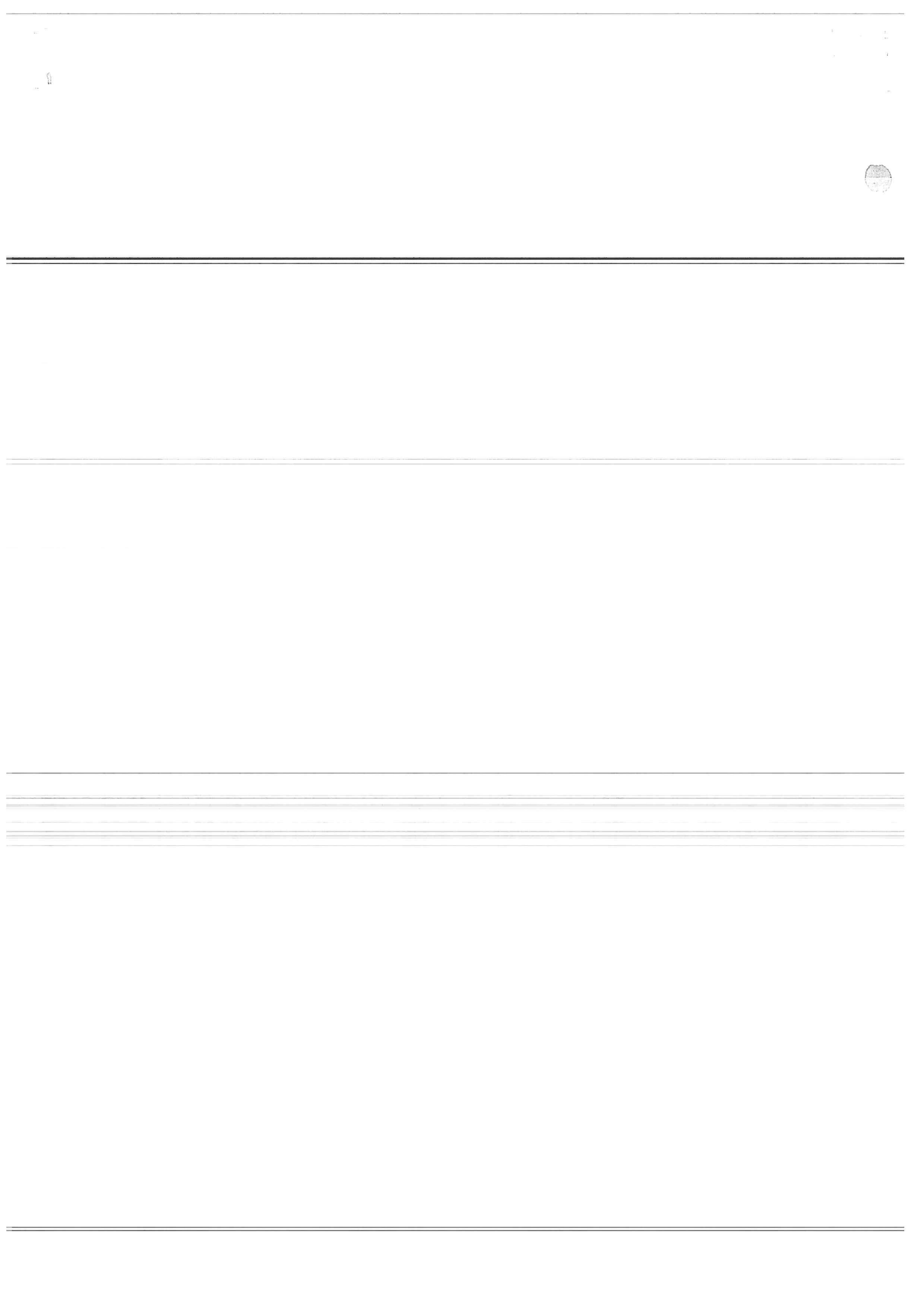
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.Jane kipyego	G	184,917	6/3/2021	-	184,917	To paid when due
11.Paul Kiptoo	H	278,761	6/3/2021	-	278,761	To paid when due
12.Hosea Chelugo	J	271,823	6/3/2021	-	271,823	To paid when due
13.John Chepkuto		77,531	6/3/2021	-	77,531	To paid when due
14.Wilson Barsulai		77,531	6/3/2021	-	77,531	To paid when due
15.Francis Cheruiyot	G	116,165	1/9/2022	-	116,165	To paid when due
16.Jackline Morori	G	116,165	1/9/2022	-	116,165	To paid when due
Sub-Total		1,122,893				
Grand Total		1,122,893				



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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		657,821	1,455,490	Balance after payment of salaries
Use of goods & services		6,277,466	3,733,652	Funds in had been received
Amounts due to other Government entities				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	3,602,007	5,869,884	Funds in set aside for emergency occurrence
Bursary	paying of school fees for needy students	2,433,296	3,338,467	
Environment	purchase of water tanks	615,336	1,882,460	Funds in had been received
Flax primary school (Environment)	Construction of 4doors washroom and 4 doors bathroom ablation block and Septic tank	1,549,054		Funds in had been received
Kitany primary school (Environment)	Construction of 2 Bio digester Toilets of 4 doors each	1,200,000		Funds in had been received
Sports	Support the youth groups by organizing ball games tournaments and athletic championships	4,363,872	1,980,818	
Nyaru Resource Centre	Construction of pit Latrines and fencing		500,000	
Chemoibon Chief's office	Wiring of chief's office		100,000	
Kitany community centre	Fixing of gate and fencing		300,000	
Marichor Chief's office	Construction of Chief's office		1,900,000	
Kapalwat Dispensary	Reallocated to kapalwat primary for construction of toilets		300,000	
Kapcheptek Assistant Chief's Office	Construction of Chief's Office and Purchase of office furniture	1,500,000		Funds in had been received
Kabierit Chief's Office	Construction of 2 door pit latrine and Purchase of office furniture	300,000		Funds in had been received
Kapsoyom Assistant Chief's Office	Purchase of office furniture	100,000		Funds in had been received
Kibargoi Chief's Office	Renovation of 6 offices	2,700,000		Funds in had been received



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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kaptagat Chief's Office	Construction of Chief's office	1,100,000		Funds in had been received
Keiyo South Sub County Police Headquarters Offices	Renovation of Sub County Police Headquarters Offices. 7 offices	1,400,000		Funds in had been received
Sub-Total		20,863,565		
Amounts due to other grants and other transfers				
Kipkalwa ECD			50,000	
Ngobisi Primary School	Construction of 5 door pit latrine and urinal	600,000	2,800,000	Funds in had been received
Chebubui I Primary School	Construction of 4. Door pit Latrine		400,000	Funds in had been received
Kapkenda Primary school	Construction of Bio digester Toilet		1,200,00	Funds in had been received
Chepsamo Primary School	Construction of 4. Doors Pit Latrine		400,000	Funds in had been received
Kiptulos Primary School	Construction of 4. Doors Pit Latrine		400,000	Funds in had been received
Kipchiloi Primary School	Construction of 2. No Classrooms		2,200,00	Funds in had been received
Chepkorio Primary School	Construction of 4. Doors Pit Latrine		400,000	Funds in had been received
Kiplengwer Primary School	Construction of 2no. Classrooms		2,500,000	Funds in had been received
Kaptere Primary School	Construction of Administration Block		2,500,000	Funds in had been received
Kaptubei Primary School	Construction of Girls Dormitory		3,500,000	Funds in had been received
Poywech Primary School	Construction of 2no. Classrooms		2,000,000	Funds in had been received
Kapktomy Primary School	Construction of Dormitory		2,000,000	Funds in had been received
Sesia Primary School	Construction of 5 door pit and urinal	600,000		Funds in had been received
Kowochii Primary School	Construction of 5 door pit latrine and urinal	600,000		Funds in had been received
Chop Primary School	Renovation of one classroom	200,000		Funds in had been received



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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Kabawa Primary School	Construction of two classrooms	2,200,000		Funds in had been received
Munyek Primary School	Construction of one classroom and purchase of 40 desks	1,100,000		Funds in had been received
Chepsirei Primary School	Renovation of two classrooms	400,000	1,100,000	Funds in had been received
Kapkosom Primary School	Construction of one classroom to completion	1,100,000		Funds in had been received
Kapkosom Primary School	Construction of 5 door pit latrine and urinal	600,000		Funds in had been received
Kapleingi Primary School	Renovation of 9 classrooms	1,500,000		Funds in had been received
Simotwo Primary School	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Tambul Primary School	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Chepkosom Primary School	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Tulwobei Primary School	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Kipkabus Downs Primary School	Renovation of 5 classrooms	600,000		Funds in had been received
Kapsowek Primary School	Construction of one classroom and purchase of 40 desks	1,100,000		Funds in had been received
Mencheiwa Primary School	Construction of two classrooms	2,500,000		Funds in had been received
Kapsergong Primary School	Construction of two classrooms	2,000,000		Funds in had been received
Kibomet Primary School	Construction of three classrooms and purchase of 120 desks	3,300,000		Funds in had been received
Mokwo Primary School	Completion of PTA funded classroom	400,000		Funds in had been received
Kapchorwa Primary school	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Kamosong Primary school	Construction of 4 door pit latrine	400,000		Funds in had been received
Kaplagtat DEB primary School	Construction of 4 door pit latrine and urinal	500,000		Funds in had been received
Kimoloi Primary School	Construction of 4 door pit latrine	487,451		Funds in had been received



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Acquisition of assets				
Purchase of Computers			35,000	
NG-CDF Office Motorcycle	Purchase of one 125CC Yamaha Motorcycle	511,415		Funds in had been received
NGCDF Hall(Fixing Of curtain rails & laying of tiles)	balance after Fixing of curtain rails & laying of tiles)	14,204		Balance is after implementation
Sub-Total		525,619		
Others (specify)				
Audit	Reallocated to NGCDF office for Fixing of curtain rails & laying of tiles)		500,000	
Innovation Hubs	Reallocated to Kapkono & Sitotwo Primary school for drilling of borehole		4,677,027	
Strategic Plan	balance after implementation of Strategic Plan	584,400	584,400	
Provision of gratuity	Provision of gratuity	1,122,893		Provision for gratuity
AIA	revenue collected during the year	20,000		Revenue collected
Sub-Total		1,727,293		
Grand Total		85,582,122	66,357,261	

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
SOUTH CONSTITUENCY
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/20
Kaptilol Day Secondary School	Sidian	01008030015062	2,114,690.00	660,589.25
Kaptubei Primary School	Sidian	0100803009410	2,701,858.9	77,496.65
Kimwogo Mixed Day Sec School	Sidian	01008030014678	2,380.00	147,900.01
Kocholwo Sec School	Sidian	01008030016022	197,311.00	3,142,967
Poywech Primary School	Sidian	01008030009844	850,926.00	55,651
Chepkorio Primary School	Sidian	01008030000626	408,336.00	8,336
Biwott Mixed Day Sec School	Sidian	01008030005695	2,376,117.50	148,526.50
Chepsirei Primary School	Sidian	01008030017190	151,710.90	14,876.25
Mencheiwa Primary school	Sidian	01008150086586	447	298,947
Chebulbul primary School	Sidian	01008030008309	415,398.30	93,541.25
Kapkenda Primary School	Sidian	01008030014651	1,006,215.80	46,203.75
Chepsamo Primary School	Sidian	01008030018149	409,107.30	9,107.25
Kipchiloi Primary School	Sidian	01008030000588	189,847.20	411,511
Kapsergon Primary School	Sidian	01008030015828	54,026.90	637,894.94
Kaptere Primary School	Sidian	01008030011385	2,500,703.50	703.50
Kapkitony Primary School	Sidian	01008030016452	1,054,061.00	169,317.50
Toror Primary School	Sidian	01008030017070	302,546.00	1,718,347.50
St. Patricks Kabirirsus Mixed Day Sec Sch	Sidian	01008150087364	2,400,447.00	447
Kipyator Simit Sec School	Sidian	01008030009267	3,381,165.60	6,888,190
Changach Barak Sec School	Sidian	01008030018919	2,374,635.40	5,435,210
Kimwarer Sec School	Sidian	01008030007061	3,644,292.00	173,012
Chemoibon Chief's Office	Sidian	01008150074752	107,645.00	7,645
Marichor Chief's Office	Sidian	01008150087914	1,378,762.80	500
Ngobisi Primary School	KCB	1103470892	1,090,911	879,924



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Kiptulos Primary School	KCB	1103442473	457,952	58,078
Walbei Primary School	KCB	1109500599	44,117	443,371.50
Lelboinet Chief's School	KCB	1210304538	206,295	388,470
Turesia Mixed Day Secondary school	KCB	1223840840	1,090,911.75	462,810
Kipsaina Integrated Primary school	National	01024027848600	1,613,533	1,697,793
Sitotwo Primary School	Sidian	010080300184	93,761.51	523,132
Kewane Primary school	Sidian	010081500852	435	800,000
Koptega Primary school	Sidian	010080300060	95,426.75	1,501,524
Kipsanai primary school	Sidian	010080300005	162,146.60	1,696,945
Kombatich Primary School	Sidian	010080300004	32,997.50	268,328
Kapkosom Primary school	Sidian	030002982525599	133,887.00	1,102,185
Kamosong primary school	National	01024028352001	361,590	670,620
Tambul Boarding primary school	National	01024028330100	99,945	249,565
Kapkwoni Chief's Office	Sidian	010080300190	251,208.80	656,624
Cheptebo Chief's Office	Equity	1530279040771	101,698.20	760,362
Rokocho Chief's Office	Equity	1530279036245	135.75	710,634
Munyek Primary School	Equity	0300262715919	1,171,662.00	496,801
Keiyo South Environmental Project	KCB	1201926564	271,251	158,554
Kimwarer Foot bridge	Sidian	0010030015161	2,495,357	2,495,357
Kiptenden Primary school	Sidian	01008030012225	3,139,683.00	3,180,900
Kimwarer Soy water project	Sidian	00108030011369	293,855	293,855
Soy Divisional Environment Project	Sidian	01008030014732	343,230	343,230
Setano Primary School	Sidian	01008030019087	197,596.00	197,596
Koimur Primary School	Equity	10900298124788	200,684.00	210,000
Ketigoi Secondary School	Sidian	01008030014791	778,898.00	1,455,000
Metkei Girls School	Sidian	01008030008260	1,032,910	1,032,910
Chepsigot Market shade	Sidian	01008030018039	496,872	496,872



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
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Cheboge Cattle dip	Sidian	01008030012578	11,803.75	207,168
Kamwosor Primary School	Sidian	01008030014864	1,561,469	461,469
Kapkitony Chief's Office	Sidian	010803001190	61,203.50	212,203
Cheboge Primary school	National	01024028318601	28,402	268,622
Chepsigot Special School	Equity	1530263754053	40,856	86,326
Chop Primary School	Equity	1390299775563	27,669.80	
Kipkabus Downs Primary School	Sidian	010080300187	49,365.50	200,065
Matugen Primary School	Sidian	010080300176	410,539.00	379,286
Kapsowek Primary school	Sidian	010080300008	1,583.50	80,583
Mosorto Primary School	Sidian	010080300142	8,233.00	97,283
Emis primary school	Sidian	010080300143	43,694	43,694
Epke Primary School	Sidian	010080300146	50,411	50,411
Tumeiyo Sub location Ass Chief's Office	Sidian	010081500858	1,099,447.0	1,099,447
Teber St. Benedict Secondary school	Sidian	010081500852	119,950.00	999,800
Kombatich Mixed Day Secondary	Sidian	010080300170	105,278.50	2,100,564
Kamwogo Primary School	Sidian	01008030017820	145,446.80	999,869
Chemwabul Primary School	Sidian	010080300140	127,810.30	1,009,720
Kapsoo Primary School	Sidian	010080300072	116,005.60	199,324
Molol Primary School	Sidian	010080300162	609.20	300,129
Kitany Primary School	Sidian	010080300176	575,489.30	75,489
Muskut Primary School	Sidian	010080300061	67,944.50	67,944
Sabor Primary School	Sidian	010080300169	135.80	938,954
Sesia Primary School	Sidian	010080300007	52,337.00	255,207
St. Gregory Kipkabus Sec	Sidian	010080300166	11,125.50	49,125
Kapletingi Mixed Day	Sidian	010080300175	133,026.00	133,026
Kapletingi primary school	Sidian	01008030000537	4,758.50	
Chepsamo Mixed Day Sec	Sidian	010080300164	158,021.50	1,416,247

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO
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Lolgarini Mixed Day Sec	Sidian	010080300155	32,845.50	281,931
Tugumoi Mixed Day Sec	Sidian	010080300081	283,196.50	964,064
Kapchebelel Mixed Day Sec	Sidian	010080300172	1,242,318.50	326,289
Enego Primary School	Sidian	010080300005	59,647.30	731,413
St. Thomas Kapchorwa Primary School	Sidian	010080300155	53,617.50	801,619
Kapsowek primary school	Sidian	01008030000839	1,583.50	
Kaptarkok Primary School	Sidian	01008030006802	46,874.5	
Epke Chief's office	Sidian	01008030017830	530	
Chemurgui Primary School	Sidian	01008030009305	902.5	
Chepkosom primary school	Sidian	01008030000529	11,427.2	
Flax Youth Polytechnic	Sidian	01008030019017	307.50	
Flax primary school	Sidian	01008030017390	1,915.3	1,915.3
Kapsamich Primary School	Sidian	01008030000618	2,203,044.80	
Kabawa Primary School	Sidian	01008030007477	771	
Kaptagtat DEB primary School	Sidian	01008030000863	56,400.5	
Kipsaos Sec School	Sidian	01008030008953	117,538.5	
Kibonge primary school	Sidian	01008030016822	1,100,722.0	
Kimoloi primary school	Sidian	01008030015461	3,602,110.8	
Kiptengwer Assistant Chief's office	Sidian	0300278053746	1,003,087.5	
Chepserei Technical & vocational Institute	KCB	1265240825	2,644,451	-
Sub County AP Commander Keiyo South	KCB	1261865464	335	-
Total			61,757,823.41	58,217,547

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

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For the year ended June 30, 2020

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
2018-2019-1-01-0150-09-08 Other Matter 1.0	Budget Control and Performance	This was because the constituency didn't get all the funds for 2018/2019 during the financial year. However, the constituency has received all the funds for 2018/2019 f/y and currently implementation of projects are ongoing	Fund Account Manager	Resolved	30 June 2021
2018-2019-1-01-0150-09-08 Other Matter 2.0	Project Implementation Status Report	There has been progress in implementation status of the projects and most of the projects have been completed except a few projects with challenges but progressing well	Fund Account Manager	Resolved	30 June 2021
2018-2019-1-01-0150-09-08 Other Matter 3.0	Project verification report	All the projects that were incomplete during the audit exercise have been completed except for Kipyator Simit Secondary school- construction of science laboratory. All the projects with cracks have rectified by the contractor.	Fund Account Manager	Resolved	30 June 2021
2018-2019-1-01-0150-09-08 Unresolved prior year audit	4.1 cash and bank balance	All the unrepresented cheques were presented and cleared. the receipts in the bank statement was recorded in the cash book.	Fund Account Manager	Resolved	30 June 2021

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**Reports and Financial Statements
For the year ended June 30, 2020**

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)
Matters 4.0	<p>4.2 Unsupported Expenditure</p> <p>4.3 Purchase of Land No purchase of land</p> <p>4.4 Kipsaos Secondary school Expenditure returns not provided</p> <p>4.5 Security projects Expenditure returns not provided</p>	<p>PMC returns were provided to the auditors during audit and also during the of audit response, however returns are available in the project file and shall be provided when needed.</p> <p>The school are in process of paying for land after the issue of land succession done successfully, the classroom has been completed and in use.</p> <p>The bank statement provided to the auditors during audit and also during the of audit response. However returns are available, however returns are available in the project file however returns are available in the project file and shall be provided when needed. Physical verification was done by auditors and report written</p> <p>Returns were provided to the auditors during audit and also during the of audit response, however returns are available in the project file and shall be provided when needed. Physical verification was done</p>	<p>Fund Manager</p> <p>Fund Manager</p> <p>Fund Manager</p> <p>Fund Manager</p>	<p>Not resolved</p> <p>Not resolved</p> <p>Not resolved</p> <p>Not resolved</p>	

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO SOUTH CONSTITUENCY

Reports and Financial Statements

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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)
		by auditors and report written			
	4.6 Emergency projects Expenditure returns not provided	Returns were provided to the auditors during audit and also during the of audit response, however returns are available in the project file and shall be provided when needed. Physical verification was done by auditors and report written.	Fund Manager	Not resolved	
	4.7 Sport projects Expenditure returns not provided	Returns were provided to the auditors during audit and also during the of audit response, however returns are available in the project file and shall be provided when needed. Physical verification was done by auditors and report written.	Fund Manager	Not resolved	
	4.8 Other Capital Grants and Transfers. Expenditure returns not provided	Returns were provided to the auditors during audit and also during the of audit response, however returns are available in the project file and shall be provided when needed. Physical verification was done by auditors and report written.	Fund Manager	Not resolved	
	4.9 Presentation and Disclosure of Financial Statement. Financial statements prepared under IPSAS Cash basis	The financial statements were prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector	Fund Manager	Not resolved	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KEIYO

SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

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)
	<p>contrary to the prescribe format Accrual basis</p> <p>4.10 Kiebor Primary school.</p> <p>4.11 Project Management Committee bank accounts</p>	<p>Accounting Standards Board (PSASB)</p> <p>The grading of the field was done and expenditure returns provided during audit and also during audit response, However evidence are available and shall be provided when needed.</p> <p>Bank reconciliation have been prepared</p>	<p>Fund Manager</p> <p>Fund Manager</p>	<p>Not resolved</p> <p>Not resolved</p>	

