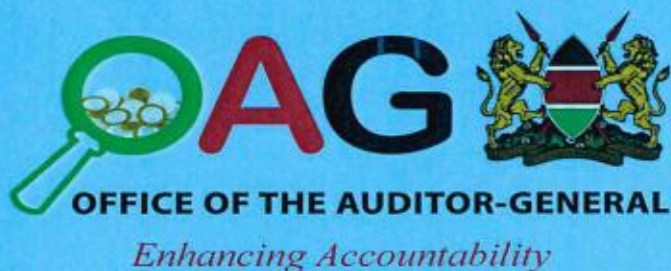


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY
PARLIAMENTARY COMMISSIONER
DATE: 22 FEB 2023 Wednesday
ED: Leader of the Majority Party
BY: Mado



OFFICE OF THE AUDITOR -GENERAL
CENTRAL RIFT REGIONAL OFFICE
22 SEP 2022
RECEIVED
P. O. Box 2774 - 30100, ELDORET



KEIYO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service

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4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(a) Fiduciary Oversight Arrangements

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

(b) Keiyo South Constituency NGCDF Headquarters

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

(c) Keiyo South Constituency NGCDF Contacts

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

(d) Keiyo South Constituency NGCDF Bankers

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

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

Keiyo South Constituency
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Security

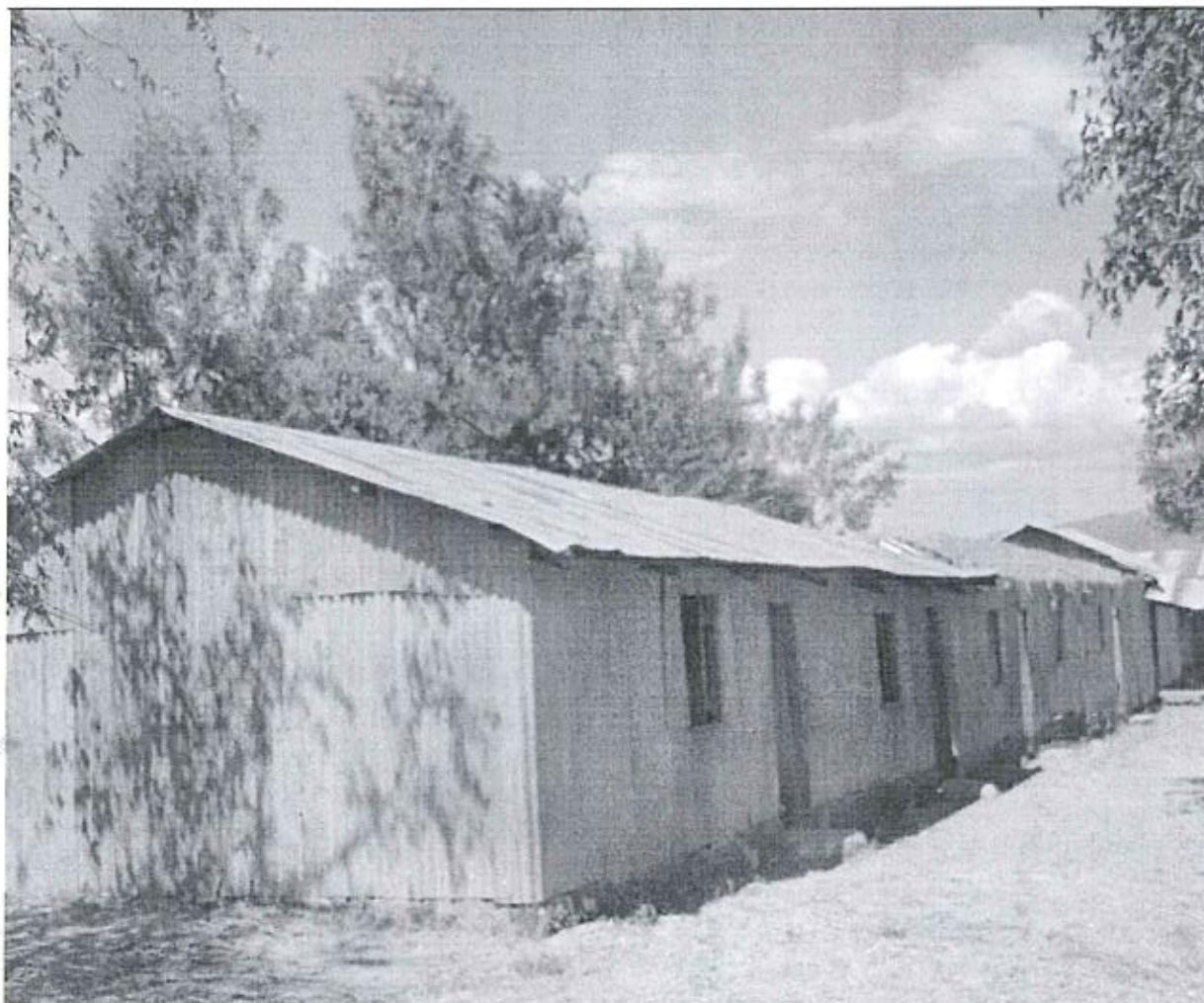
The funds that were disbursed were used to purchase furniture in Keiyo South Sub County Deputy Commissioner Headquarters office where it serves all chiefs, assistant chiefs, any relevant department heads and entire keiyo south community residents.



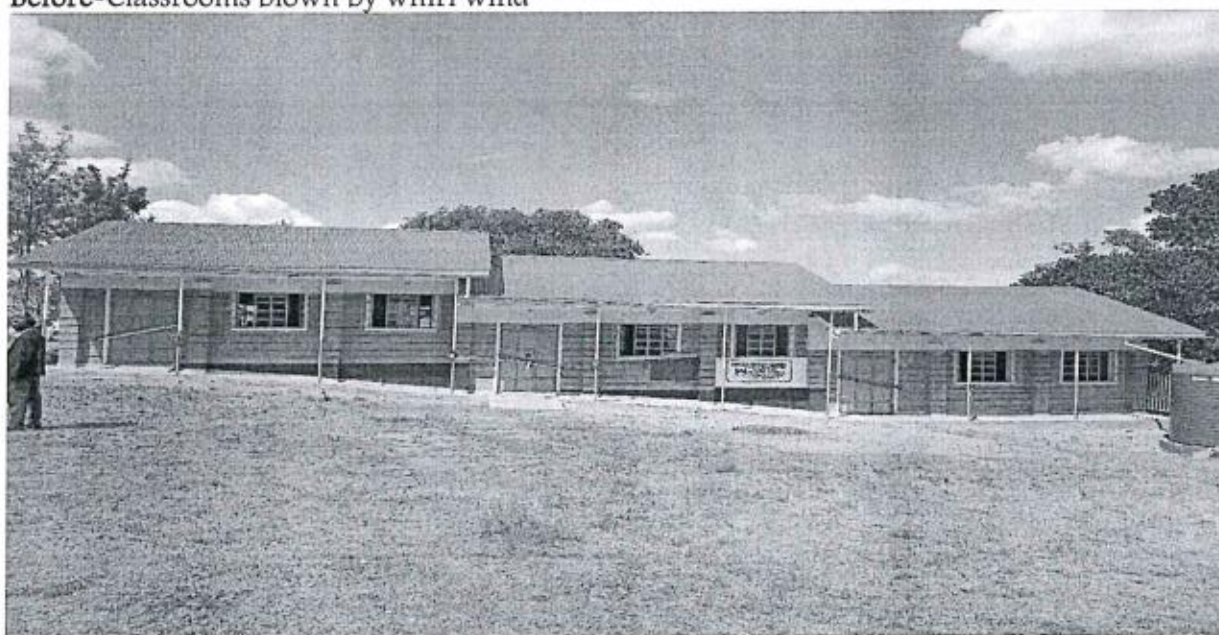
Furniture's equipping done in Keiyo South Sub County Deputy Commissioner Headquarters office

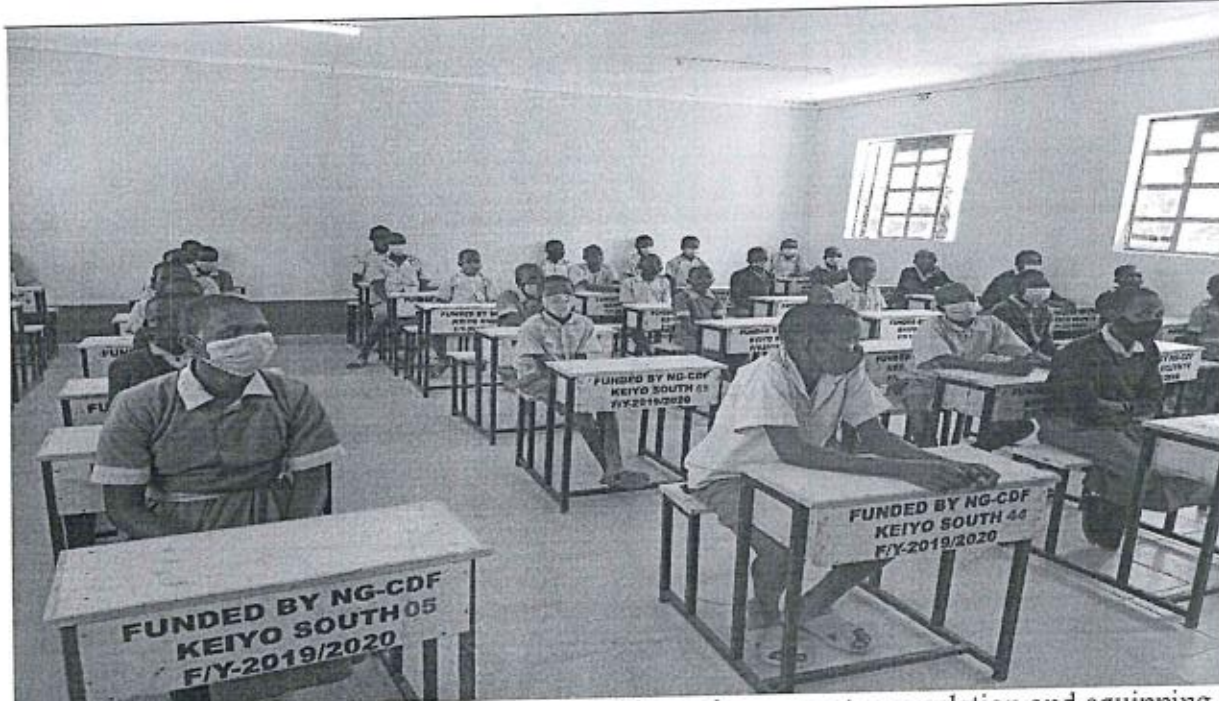
Emergency projects

The funds that were allocated to emergency kitty were used to salvage emerging issues i.e collapsed toilets and classrooms blown by wind. This has improved students environmental use comfort from pure state which had even lowered morale and performance results outcome.



Before-Classrooms blown by whirl wind





After –Kimoloi Primary School-Construction of three classrooms to completion and equipping.

Challenges

The budgeted allocation not able to meet the needs of the constituency
Delay of disbursement of funds hence delay in project implementation

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

Signature

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED 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 *Keiyo South Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) To ensure efficient and effective project management
- b) To improve learning in primary and secondary schools and in tertiary level learning institutions
- c) To ensure safety and security of the constituents
- d) To promote sports
- e) To promote good environmental management practices
- f) To enhance preparedness respond to emergencies

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To improve educational/learning in Primary and Secondary Schools	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none">- number of usable physical infrastructure build in primary, secondary, and tertiary institutions- number of bursary's beneficiaries at all levels	In FY 20/21 -we constructed and completed seven classrooms and purchased two buses in the following schools/institutions Kaptagat DEB Primary School Simotwo Primary School Kamosong Primary School Kipkabus Downs Primary School Ketigoi Secondary School Kipsaos Secondary School Lelboinet Secondary School

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				St.Thomas Kapchorwa Secondary School Kapletingi Secondary School
Security	Ensure the constituents are safe and secure	Enhance access to security services	Number of chiefs offices and equipping of offices with furniture at police post	In fy 20/21 one new chiefs office has been constructed
Environment	To promote good environmental management practices	Provide clean water	Number of water tanks purchased	In fy 20/21 four water tanks were purchased and distributed
Sports	Create awareness on sports opportunities	Provide sporting uniforms	Number of teams receiving sports uniforms	In fy 20/21 eight teams received sports uniform
Emergency	To respond to emergency cases	Respond to emergencies within the shortest time possible	Number of emergencies supported	In fy 20/21 six emergencies cases were supported Emsea Primary School Kombatich Primary School Kabechei Primary School Kiptabach Primary School Kapkitony Secondary School Toroplongon Primary School for construction of latrines because they had sunk due to heavy rains

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Keiyo South NG-CDF is committed to environmental sustainability. In reference to the principle of sustainable development and guided by the Environmental Management and Coordination 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 interest of protecting the community, with particular emphasis on preserving the capability of the environment to support human life.

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Our environmental policy is;

- Capacity building to NG-CDFC's, staff and PMC's so as to ensure that environmental factors are considered during planning and implementation of projects.
- Creating public awareness on importance environment sustainability
- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Waste management
- Installation of water reservoirs in public institutions

The NG-CDF Keiyo South has identified areas in which we have direct or indirect environmental impact and we have initiated activities in these areas;

Focal Area	Activity	Indicators	Action taken
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 NG-CDFC was done
Climate change and mitigation and adaptation	Water harvesting (water tanks and gutters)	Rain water harvesting structures in place	Purchase and installation of 5,000 and 10,000 litres tank in learning institutions

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Keiyo South constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Keiyo South constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

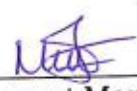
The Accounting Officer in charge of the NGCDF Keiyo South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Keiyo South Constituency financial statements were approved and signed by the Accounting Officer on 29/9/2021.


Chairman NGCDF Committee

Name: VICTOR KARIUKI


Fund Account Manager

Name: Monica Ndeti

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Keiyo South Constituency set out on pages 19 to 63,

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

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

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

Basis for Qualified Opinion

Project Management Committee Account Balances

Note 17.4 to the financial statements reflects Project Management Committees (PMCs) bank account balances totalling Kshs.87,884,916 as at 30 June, 2021. However, Annex 5 to the financial statements discloses balances totalling Kshs.87,104,545 resulting to an unexplained variance of Kshs.780,371. In addition, the PMCs balance of Kshs.87,104,545 reflected at Annex 5 is understated as it excludes Kshs.2,997,770 held by one Project Management Committee as at 30 June, 2021.

Further, the Kshs.87,884,916 and Kshs.87,104,545 balances reflected in Note 17.4 and Annex 5 to the financial statements respectively were not supported with cashbooks, bank certificates and bank reconciliation statements.

In view of these anomalies, the accuracy and completeness of the Project Management Committee account balances reflected in the financial statements could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis totalling Kshs.224,464,099 and Kshs.178,233,329 respectively resulting to a shortfall of revenue totalling Kshs.46,230,771 or 21% of the budget. Similarly, the Fund spent Kshs.111,137,462 against an approved budget of Kshs.224,464,099 resulting to under-expenditure of Kshs.113,326,637 or 50% of the budget.

The shortfall of revenue and under-expenditure constrained execution of activities planned for the year under review and may have impacted negatively on service delivery to the residents of Keiyo South Constituency.

2.0 Unresolved Prior Year Audit Matters

The audit report for the year ended 30 June, 2020 raised several issues relating to presentation of financial statements and lawfulness and effectiveness in use of resources. Management has in the report on follow-up of Auditor's recommendations appended to the financial statements for the year under review indicated that all the issues have been resolved. The actual status of the issues shall be confirmed after they are discussed by Parliament.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) 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

Delay in Completion of Projects

Review of the report on the status of NGCDF - Keiyo South projects as at 30 June, 2021 indicated that fifty-nine (59) projects were budgeted for implementation in the year under review at an aggregated cost of Kshs.80,300,000. Twelve (12) of the projects were inspected during the audit.

Of the fifty-nine projects, thirteen (13) projects estimated to cost Kshs.15,350,000 were ongoing and forty (41) projects estimated to cost Kshs.50,550,000 had not started as they were yet to receive funds. Only five (5) projects estimated to cost of Kshs.14,400,000 were complete. Management mainly attributed the failure to complete projects to delay or exhaustion of funds budgeted for their implementation.

Further, the report indicated that projects costing Kshs.96,913,687 in aggregate initiated between July, 2013 and June, 2019 had stalled.

In view of the unimplemented, incomplete or stalled projects which constituted 84% of the budgeted activity for the year under review, the economic and service delivery benefits that the Fund was expected to provide to the residents of Keiyo South Constituency were hardly realized.

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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

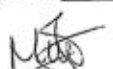
07 October, 2022

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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,777,082
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	19,000	20,000
TOTAL RECEIPTS		161,386,724	123,797,082
PAYMENTS			
Compensation of employees	4	3,290,952	3,832,179
Use of goods and services	5	8,086,804	6,105,419
Transfers to Other Government Units	6	86,037,451	58,361,144
Other grants and transfers	7	13,722,255	49,150,330
Acquisition of Assets	8	-	883,791
Other Payments	9	-	-
TOTAL PAYMENTS		111,137,462	118,332,863
SURPLUS/(DEFICIT)		50,249,262	5,464,219

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 29/9/2021 and signed by:


Fund Account Manager

Name: Monicah Mateki


National Accountant

Name: Winnie Ouster
ICPAK M/No: 20672

Sub-County


Chairman NG-CDF Committee

Name: VICTOR KWARO

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	67,710,303	17,988,497
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		67,710,303	17,988,497
Accounts Receivable			
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		67,710,303	17,988,497
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	595,437	1,122,893
TOTAL FINANCIAL LIABILITIES		67,114,866	16,865,604
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	16,865,604	11,401,385
Prior year adjustments	14		0
Surplus/Deficit for the year		50,249,262	5,464,219
NET FINANCIAL POSITION		67,114,867	16,865,604

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 29/9/2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Monica Mafetai

Name: Winnie Chesero
ICPAK M/No: 20672

Name: Victor Kimani

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

IX. STATEMENT OF CASHFLOW

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,777,082
Other Receipts	3	19,000	20,000
Total receipts		161,386,724	123,797,082
Payments for operating activities			
Compensation of Employees	4	3,290,952	3,832,179
Use of goods and services	5	8,086,804	6,105,419
Transfers to Other Government Units	6	86,037,451	58,361,144
Other grants and transfers	7	13,722,255	49,150,330
Other Payments	9	0	0
Total payments		111,137,462	117,449,072
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	(527,456)	1,122,893
Prior year adjustments	14	0	0
Net Adjustments		(527,456)	1,122,893
Net cash flow from operating activities		49,721,806	7,470,903
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	(883,791)
Net cash flows from Investing Activities		0	(883,791)
NET INCREASE IN CASH AND CASH EQUIVALENT		49,721,806	6,587,112
Cash and cash equivalent at BEGINNING of the year	10	17,988,497	11,401,385
Cash and cash equivalent at END of the year		67,710,303	17,988,497

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 29/9 2021 and signed by:

Natito
Fund Account Manager

[Signature]
National Sub-County Accountant

[Signature]
Chairman NG-CDF Committee

Name: Monica Mateki

Name: Winnie Oleson
ICPAK M/No: 20672

Name: VICTOR LIMANJA

X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021				2020/2021	30/06/2021		
	Kshs			Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	17,988,496		69,367,724	224,445,099	178,233,329	46,211,771	79%
Proceeds from Sale of Assets	0	0		0	0	-	-	0%
Other Receipts		19,000			19,000	-	19,000	0%
TOTALS	137,088,879	18,007,496		69,367,724	224,464,099	178,233,329	46,230,771	79%
PAYMENTS								
Compensation of Employees	3,490,000	2,517,334		840,000	6,847,334	3,290,952	3,556,382	48%
Use of goods and services	8,236,719	3,085,344		1,832,507	13,154,570	8,086,804	5,067,766	61%
Transfers to Other Government Units	72,800,000	3,700,000		53,387,451	129,887,451	86,037,451	43,850,000	66%
Other grants and transfers	51,962,160	8,651,616		12,796,350	73,410,126	13,722,255	59,687,871	19%
Acquisition of Assets	0	0		511,415	511,415	-	511,415	0%
Other Payments	-	14,203		0	14,203	-	14,203	0%
Funds pending approval**	600,000	39,000		0	639,000	-	639,000	0%
TOTALS	137,088,879	18,007,497		69,367,724	224,464,099	111,137,462	113,326,637	50%

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

- a) Kshs. 19,000 is AIA received during the financial year
- b) Commentary f significant underutilization (below 90% utilization) and any overutilization (above 100%)
- Compensation of employees *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - Use of goods and services *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - Transfers to Other Government Units *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - Other grants and transfers *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - Other Payments *underutilization* is because all the funds were not received during the financial year from NGCDFB
 - Funds pending approval *underutilization* is because funds were not received during the financial year from NGCDFB

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,326,637
Less undisbursed funds receivable from the Board as at 30 th June 2021	46,211,771
	67,114,867
Add Accounts payable	595,437
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	67,710,303

The NGCDF- Keiyo South Constituency financial statements were approved on 29/9/ 2021 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Monica Muteki

Name: Winnie Cheserw
ICPAK M/No: 20672

Name: VICTOR KINYARI

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,490,000	1,394,441	245,916	5,130,357	2,696,868	2,433,489
1.2 Committee allowances	2,052,000	0	202,000	2,254,000	689,520	1,564,480
1.3 Use of goods and services	2,264,533	1,109,122	220,163	3,593,818	2,445,944	1,147,874
1.4 NG-CDF Office	400,000	0	0	400,000	0	400,000
SUB-TOTAL	8,206,533	2,503,563	668,079	11,378,175	5,832,332	5,545,843
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	381,724	800,000	3,181,724	1,461,160	1,720,564
2.2 Committee allowances	1,000,000	922,231	586,763	2,508,994	2,421,980	87,014
2.3 Use of goods and services	520,186	672,266	23,582	1,216,033	1,093,200	122,833
SUB-TOTAL	3,520,186	1,976,221	1,410,344	6,906,752	4,976,340	1,930,412
3.0 Emergency						
3.1 Primary Schools	7,192,206	3,403,766	198,241	10,794,213	2,785,766	8,008,447
3.2 Secondary schools	0	0	0	0	650,000	(650,000)
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects	0	0	0	0	0	0
SUB-TOTAL	7,192,206	3,403,766	198,241	10,794,213	3,435,766	7,358,447
4.0 Bursary and Social Security						
4.1 Primary Schools	0	0	0	0	0	0
4.2 Secondary Schools	20,069,954	114,000	0	20,183,954	30,000	20,153,954
4.3 Tertiary Institutions	15,000,000	2,100,000	0	17,100,000	110,000	16,990,000
4.4 Universities	0	0	0	0	0	0

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.5 Social Security	500,000	219,296	0	719,296	20,000	699,296
SUB-TOTAL	35,569,954	2,433,296	0	38,003,250	160,000	37,843,250
5.0 Sports		1,614,818	2,749,054	4,363,872	-	-
5.1 Athletic Kenya Keiyo South	0	0	0	0	75,000	(75,000)
5.2 Koptega Secondary School	0	0	0	0	25,000	(25,000)
5.3 Athletic Kenya-Keiyo South	0	0	0	0	250,000	(250,000)
5.4 Koptega Secondary School	0	0	0	0	40,000	(40,000)
5.5 Keiyo South Constituency Sports	0	0	0	0	3,500,000	(3,500,000)
5.6 Athletic Kenya-Keiyo South	0	0	0	0	53,000	(53,000)
5.7 Athletic Kenya-Keiyo South	0	0	0	0	112,000	(112,000)
5.8 Biwott Mixed Day Secondary School	0	0	0	0	20,000	(20,000)
SUB-TOTAL	0	1,614,818	2,749,054	4,363,872	4,075,000	288,872
6.0 Environment		615,336	2,749,054	3,364,391	0	3,364,391
6.1 Kapchorwa Primary School	100,000	0	0	100,000	0	100,000
6.2 Sitmotwo Primary School	100,000	0	0	100,000	0	100,000
6.3 Kocholwo Primary School	100,000	0	0	100,000	0	100,000
6.4 Kiptabach Primary School	100,000	0	0	100,000	0	100,000
6.5 Kalwa Primary School	100,000	0	0	100,000	0	100,000
6.6 Ketigoi Secondary School	100,000	0	0	100,000	0	100,000
6.7 Chepketeret Primary School	100,000	0	0	0	0	100,000
6.8 Lolgarini Primary School	100,000	0	0	100,000	0	100,000
6.9 St. Patrick Kabirisus Secondary School	100,000	0	0	100,000	0	100,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
6.10 Kombatic Secondary School	100,000	0	0	100,000	0	100,000
6.11 Chebulbul Primary School	100,000	0	0	100,000	0	100,000
6.12 Mokwo Primary School	100,000	0	0	100,000	0	100,000
6.13 St. Mary's Secondary School-Kitany	100,000	0	0	100,000	0	100,000
6.14 Kapkut Primary School	100,000	0	0	100,000	0	100,000
6.15 Toroplagon Primary School	100,000	0	0	100,000	0	100,000
6.16 Matungen Primary School	100,000	0	0	100,000	0	100,000
6.17 Kipsanai Primary School	100,000	0	0	100,000	0	100,000
6.18 Chepsirei Tvc	0	0	0	0	50,000	(50,000)
6.19 Kapkono Primary School	0	0	0	0	84,361	(84,361)
6.20 Sitotwo Primary School	0	0	0	0	104,358	(104,358)
6.21 St.Agatha Mokwo Secondary School	0	0	0	0	104,358	(104,358)
6.22 Flax Boarding Primary School	0	0	0	0	84,358	(84,358)
6.23 Flax Boarding Primary School	0	0	0	0	1,549,054	(1,549,054)
6.24 Kitany Primary School	0	0	0	0	1,200,000	(1,200,000)
SUB-TOTAL	1,700,000	615,336	2,749,054	5,064,391	3,176,489	1,887,902
7.0 Primary Schools Projects (List all the Projects)						
7.1 Kamelil Primary School	1,100,000	0	0	1,100,000	1,100,000	0
7.2 Chebirei Primary School	2,300,000	0	0	2,300,000	0	2,300,000
7.3 Kaptarkok Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.4 Kaptagat Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.5 Kapkenda Primary School	400,000	0	0	400,000	0	400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
7.6 Lolgarini Primary School	250,000	0	0	250,000	0	250,000
7.7 Kipkabus forest Primary School	1,100,000	0	0	1,100,000	0	1,100,000
7.8 Kimwogo Primary School	1,100,000	0	0	1,100,000	0	1,100,000
7.9 Tulwobei Primary School	300,000	0	0	300,000	0	300,000
7.10 Tinone Primary School	1,100,000	0	0	1,100,000	1,100,000	0
7.11 Kogibor Primary School	1,100,000	0	0	1,100,000	1,100,000	0
7.12 Kipchorwa Primary School	1,700,000	0	0	1,700,000	1,700,000	0
7.13 Kamwosor Primary School	3,300,000	0	0	3,300,000	3,300,000	0
7.14 Kapchorwa Primary School	1,700,000	0	0	1,700,000	0	1,700,000
7.15 Turesia Primary School	1,500,000	0	0	1,500,000	0	1,500,000
7.16 Kewapmwen Primary School	300,000	0	0	300,000	0	300,000
7.17 Chemoibon Primary School	400,000	0	0	400,000	0	400,000
7.18 Chepsirei Primary School	400,000	0	0	400,000	0	400,000
7.19 Koimur Primary School	250,000	0	0	250,000	250,000	0
7.20 Kapsegut Primary School	1,100,000	0	0	1,100,000	1,100,000	0
7.21 Kocholwo Primary School	1,100,000	0	0	1,100,000	0	1,100,000
7.22 Molol Primary School	1,100,000	0	0	1,100,000	0	1,100,000
7.23 Setano Primary School	400,000	0	0	400,000	0	400,000
7.24 Chemurgui Primary school	2,100,000	0	0	2,100,000	0	2,100,000
7.25 Epke Primary school	1,100,000	0	0	1,100,000	0	1,100,000
7.26 Changach primary School	2,700,000	0	0	2,700,000	0	2,700,000
7.27 Kewane Primary School	2,600,000	0	0	2,600,000	0	2,600,000
7.28 Kiptabach Primary School	2,000,000	0	0	2,000,000	0	2,000,000
7.29 Sesia Primary School	400,000	0	0	400,000	0	400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
7.30 Kipchiloi Primary School	1,000,000	0	0	1,000,000	0	1,000,000
7.31 Kamosong Primary School	1,500,000	0	0	1,500,000	0	1,500,000
7.32 Mutugen Primary school	1,500,000	0	0	1,500,000	0	1,500,000
7.33 Mokwo Primary School	0	0	400,000	400,000	0	400,000
7.34 Kamosong Primary School	0	0	400,000	400,000	400,000	0
7.35 Chepsirei Primary School	0	0	400,000	400,000	-	400,000
7.36 Chop Primary School	0	0	200,000	200,000	200,000	-
7.37 Kimoloi Primary School	0	0	487,451	487,451	487,451	0
7.38 Tulwobei Primary School	0	0	500,000	500,000	500,000	0
7.39 Kaptagat DEB Primary School	0	0	500,000	500,000	500,000	0
7.40 Tambul Primary School	0	0	500,000	500,000	500,000	0
7.41 Kapchorwa Primary School	0	0	500,000	500,000	500,000	0
7.42 Simotwo Primary School	0	0	500,000	500,000	500,000	0
7.43 Chepkosom Primary School	0	0	500,000	500,000	500,000	0
7.44 Sesia Primary School	0	0	600,000	600,000	600,000	0
7.45 Ngobisi Primary School	0	0	600,000	600,000	600,000	0
7.46 Kapkosom Primary School	0	0	600,000	600,000	600,000	0
7.47 Kowochii Primary School	0	0	600,000	600,000	600,000	0
7.48 Kipkabus Downs Primary School	0	0	600,000	600,000	600,000	0
7.49 Kimoloi Primary school	0	0	1,100,000	1,100,000	1,100,000	0
7.50 Kapsowek Primary School	0	0	1,100,000	1,100,000	1,100,000	0
7.51 Kapkosom Primary School	0	0	1,100,000	1,100,000	1,100,000	0
7.52 Kapletingi Primary School	0	0	1,500,000	1,500,000	1,500,000	0

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
7.53 Kapsengong Primary School	0	0	2,000,000	2,000,000	2,000,000	0
7.54 Kabawa Primary School	0	0	2,200,000	2,200,000	2,200,000	0
7.55 Mencheiwa Primary school	0	0	2,500,000	2,500,000	2,500,000	0
7.56 Kibomet Primary School	0	0	3,300,000	3,300,000	3,300,000	0
SUB-TOTAL	38,900,000	0	22,687,451	61,587,451	31,537,451	30,050,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Atnas Kandie Secondary School	2,500,000	0	0	2,500,000	2,500,000	0
8.2 Chebirei Mixed Day Secondary School	1,200,000	0	0	1,200,000	0	1,200,000
8.3 St. Mary's Kitany Secondary School	1,200,000	0	0	1,200,000	0	1,200,000
8.4 Biwott Mixed Day Secondary School	1,200,000	0	0	1,200,000	0	1,200,000
8.5 Kaptilol Secondary School	1,000,000	0	0	1,000,000	0	1,000,000
8.6 Kapkenda Secondary School	2,000,000	0	0	2,000,000	0	2,000,000
8.7 St. Gregory mixed day Secondary School	1,200,000	0	0	1,200,000	1,200,000	0
8.8 Ketigoi Mixed Day Secondary School	500,000	0	0	500,000	0	500,000
8.9 Kapkitony Girls Secondary School	500,000	0	0	500,000	0	500,000
8.10 St. Patrick kapbirisus Mixed Day Secondary School	2,000,000	0	0	2,000,000	2,000,000	0
8.11 St. Benedict Teber Mixed day Secondary School	400,000	0	0	400,000	0	400,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
8.12 Soy Secondary School	1,200,000	0	0	1,200,000	0	1,200,000
8.13 Lolgarini Mixed Day Secondary school	3,000,000	0	0	3,000,000	0	3,000,000
8.14 Biwott Secondary School	1,200,000	0	0	1,200,000	0	1,200,000
8.15 Kaptilol Mixed Day Secondary School	7,200,000	0	0	7,200,000	7,200,000	0
8.16 Kimwogo Mixed Day Secondary School	7,200,000	0	0	7,200,000	7,200,000	0
8.17 Turesia Mixed Day Secondary School	0	600,000	0	600,000	600,000	0
8.18 Ketigoi Secondary School	0	400,000	0	400,000	400,000	0
8.19 Kipsaos Secondary School	0	1,700,000	0	1,700,000	1,700,000	0
8.20 St Marys Kitany Secondary School	0	1,000,000	0	1,000,000	1,000,000	0
8.21 Leboinet Secondary School	0	0	2,800,000	2,800,000	2,800,000	0
8.22 St.Thomas Kapchorwa Secondary School	0	0	7,000,000	7,000,000	7,000,000	0
8.23 Kiptulos Secondary School	0	0	2,600,000	2,600,000	2,600,000	0
8.24 Kapletingi Secondary School	0	0	7,000,000	7,000,000	7,000,000	0
8.25 Muskut Sec School	0	0	4,000,000	4,000,000	4,000,000	0
8.26 St.Marys Kitany Sec School	0	0	2,000,000	2,000,000	2,000,000	0
8.27 Chepsigot Sec School	0	0	3,200,000	3,200,000	3,200,000	0
8.28 St Benedict teber Mixed Day	0	0	1,100,000	1,100,000	1,100,000	0
SUB-TOTAL	33,500,000	3,700,000	29,700,000	66,900,000	53,500,000	13,400,000
9.0 Tertiary institutions Projects						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
(List all the Projects)	2020/2021			2020/2021	30/06/2021	
9.1 Chepsirir TTI	400,000	0	0	400,000	0	400,000
9.2 Chepsirir TTI	0	0	1,000,000	1,000,000	1,000,000	0
SUB-TOTAL	400,000	0	1,000,000	1,400,000	1,000,000	400,000
10.0 Security Projects						
10.1 Cherota Assistant Chief's Office	1,900,000	0	0	1,900,000	0	1,900,000
10.2 Kapkenda Police post	1,000,000	0	0	1,000,000	0	1,000,000
10.3 Koimur Assistant Chief's Office	500,000	0	0	500,000	0	500,000
10.4 Kapkwoni Chief's Office	300,000	0	0	300,000	0	300,000
10.5 Kabiemit Chief's Office	200,000	0	0	200,000	0	200,000
10.6 Kabiemit ward resource centre	500,000	0	0	500,000	0	500,000
Chief's Office						
10.7 Sego Assistant Chief's office	1,900,000	0	0	1,900,000	0	1,900,000
10.8 Soy assistant Chief's office	200,000	0	0	200,000	0	200,000
10.9 Soy division ACC Residential house	1,000,000	0	0	1,000,000	0	1,000,000
10.10 Cheptebo Chiefs Office	0	250,000	0	250,000	250,000	0
10.11 Kaptarakwa Resource Centre	0	334,400	0	334,400	0	334,400
10.12 Kapcheptek Assistant Chief's Office	0	0	1,500,000	1,500,000	0	1,500,000
10.13 Kabiemit Chief's Office	0	0	300,000	300,000	0	300,000
10.14 Kibargoi Chief's Office	0	0	2,700,000	2,700,000	0	2,700,000
10.15 Kapsogom Chiefs Office	0	0	100,000	100,000	100,000	-
10.16 Keiyo Sub County Office	0	0	1,400,000	1,400,000	1,400,000	0

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
10.17 Kaptagat Chiefs Office	0	0	1,100,000	1,100,000	1,100,000	0
SUB-TOTAL	7,500,000	584,400	7,100,000	15,184,400	2,850,000	12,334,400
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	0	0	511,415	511,415	0	511,415
11.2 Construction of CDF office	0	0	0	0	0	0
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
SUB-TOTAL	0	0	511,415	511,415	0	511,415
12.0 Others						
12.1 Strategic Plan	0	584,400	0	584,400	0	584,400
12.2 Innovation Hub	0		0	0	0	0
12.3 NGCDF Hall(Fixing Of curtain rails & laying of tiles)	0	14,204	0	14,204	0	14,204
12.4 Provisions of gratuity	0	1,122,893	594,084	1,716,977	594,084	1,122,893
12.5 Funds pending approval**	600,000	39,000	0	639,000	0	639,000
SUB-TOTAL	600,000	1,176,097	594,084	2,370,181	594,084	2,360,497
TOTAL	137,088,879	18,007,497	69,367,724	224,464,100	111,137,462	113,326,638

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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 2021.

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 047117	1		500,000
AIE NO. B 047216	2		55,040,876
AIE NO. B 047453	3		4,000,000
AIE NO. B 041292	4		18,000,000
AIE NO. B 047712	5		5,000,000
AIE NO. B 047914	6		7,000,000
AIE NO. B 041389	7		236,207
AIE NO. B 049300	8		14,000,000
AIE NO. B 104325	9		20,000,000
A.I.E NO. B104872	1	69,367,724	
A.I.E NO. B124545	2	9,000,000	
A.I.E NO. B124976	3	8,500,000	
A.I.E NO. B119831	4	13,000,000	
A.I.E NO. B128121	5	6,900,000	
A.I.E NO. B128433	6	6,000,000	
A.I.E NO. B132177	7	6,000,000	
A.I.E NO. B138845	8	12,000,000	
A.I.E NO. B126140	9	7,000,000	
A.I.E NO. B126432	10	11,600,000	
A.I.E NO. B140576	11	12,000,000	
Total		161,367,724	123,777,082

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	19,000	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	20,000
Total	19,000	20,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,996,308	1,946,826
Basic wages of casual laborers	0	36,200
Personal allowances paid as part of salary	0	691,700
House Allowance	329,000	0
Transport Allowance	329,000	0
Leave allowance	8,000	0
Gratuity to contractual employees	594,084	1,122,893
Employer Contributions Compulsory national social security schemes	34,560	34,560
Total	3,290,952	3,832,179

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	3,529,580	2,961,260
Utilities, supplies and services	8,690	58,758
Communication, supplies and services	122,855	111,520
Domestic travel and subsistence	605,280	407,680
Printing, advertising and information supplies & services	47,950	144,613
Rentals of produced assets	0	0
Training expenses	664,600	116,500
Hospitality supplies and services	517,302	429,313
	0	0
Specialized materials and services	0	437,753
Office and general supplies and services	648,934	120,980
Other operating expenses	876,026	0
Routine maintenance – vehicles and other transport equipment	536,166	656,842
Routine maintenance – other assets	134,300	37,200
Total	8,086,804	6,105,419

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	31,537,451	34,927,027
Transfers to secondary schools (see attached list)	53,500,000	20,834,117
Transfers to tertiary institutions (see attached list)	1,000,000	2,600,000
Total	86,037,451	58,361,144

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	30,000	21,766,007
Bursary – tertiary institutions (see attached list)	110,000	16,888,000
Bursary – special schools (see attached list)	20,000	288,200
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	2,850,000	3,186,206
Sports projects (see attached list)	4,100,000	366,000
Environment projects (see attached list)	3,176,489	2,223,917
Emergency projects (see attached list)	3,435,766	4,432,000
Total	13,722,255	49,150,330

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	485,796.00
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	397,995.00
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	883,791

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
African Banking Corporation Ltd, Account no. 005215001005265	67,710,303	17,988,497
Total	67,710,303	17,988,497
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

[Provide short appropriate explanations as necessary]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	1,122,893	1,122,893
Gratuity held during the year (B)	594,084	1,122,893
Gratuity paid during the Year (C)	1,121,540	0
Closing Gratuity as at 30 th June D= A+B-C	595,437	1,122,893

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	17,988,497	11,401,385
Cash in hand	0	0
Imprest	0	0
Total	17,988,497	11,401,385

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (specify)	0	0	0
TOTAL	0	0	0

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account payable D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	1,122,893	0
Deposit and Retentions held during the year (B)	594,084	1,122,893
Deposit and Retentions paid during the Year (C)	1,121,540	0
closing account receivables D= A+B-C	595,437	1,122,893

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	3,556,382	657,821
Use of goods and services	5,067,766	6,277,466
Amounts due to other Government entities (see attached list)	43,850,000	46,576,307
Amounts due to other grants and other transfers (see attached list)	59,687,871	26,261,477
Acquisition of assets	511,415	27,624
Others (<i>specify</i>)	14,203	5,761,427
Funds pending approval	639,000	20,000
	113,326,637	85,582,121

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	87,884,916	60,074,349
	87,884,916	60,074,349

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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					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees				
Use of goods & services		3,556,382	657,821	
Amounts due to other Government entities		5,067,766	6,277,466	
Chebirei Primary School	Renovation of 10 No. classrooms and two offices to completion	2,300,000		
Kaptarkok Primary School	Construction of one classroom to completion	1,000,000		
Kaptagat Primary School	Construction of boys dormitory of capacity of 50 students	1,000,000		
Kapkenda Primary School	Purchase and installation of solar system for pumping water	400,000		
Lolgarini Primary School	Construction of 2no.door pit latrine to completion	250,000		
Kipkabus forest Primary School	Construction of 1no.classroom to completion and purchase of 40 desk	1,100,000		
Kimwogo Primary School	Renovation of 4no. classrooms to completion	1,100,000		
Tulwobei Primary School	Renovation of 3no classrooms to completion	300,000		
Kapchorwa Primary School	Construction of 1no classrooms to completion, purchase of 40 desks construction of 6 door pit latrine to completion	1,700,000		
Turesia Primary School	Construction of 6no. door washrooms and Bio digester	1,500,000		
Kewapmwen Primary School	Construction of 3no door pit	300,000		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
	latrine.			
Chemoibon Primary School	Construction of 4no door Pit latrine to completion	400,000		
Chepsirei Primary School	Construction of 4no door Pit latrine to completion	400,000		
Kocholwo Primary School	Construction of 1no.classrooms to completion and purchase of 40 desk	1,100,000		
Molol Primary School	Construction of 1no. classrooms to completion and purchase of 40 desks	1,100,000		
Setano Primary School	Construction of 4no. door Pit latrine	400,000		
Chemurgui Primary school	Construction of administration block of 4no. offices	2,100,000		
Epke Primary school	Construction of one classrooms to completion	1,100,000		
Changach primary School	Construction of 2no.classrooms to completion and purchase of 40 desks	2,700,000		
Kewane Primary School	Construction of 1no. to completion	2,600,000		
Kiptabach Primary School	Construction of dormitory of capacity 100 students.	2,000,000		
Sesia primary	Completion of 1no. classroom funded by parents	400,000		
Kipchiloi primary school	Completion of Administration block funded by parents	1,000,000		
Kamosong primary school	Renovation of 10no of Classrooms	1,500,000		
Mutugen Primary school	Renovation of 10no of Classrooms	1,500,000		
Mokwo Primary School	Completion of PTA funded classroom	400,000		
Chepsirei Primary School	Renovation of two classrooms	400,000		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Chop Primary School	Renovation of one classroom		200,000	
Ngobisi Primary School	Construction of 5 door pit latrine and urinal		600,000	
Sesia Primary School	Construction of 5 door pit latrine and urinal		600,000	
Kowochii Primary School	Construction of 5 door pit latrine and urinal		600,000	
Kabawa Primary School	Construction of two classroom to completion		2,200,000	
Munyek Primary School	Construction of one classroom to completion and purchase of 40 desks		1,100,000	
Chepsirei Primary School	Renovation of two classrooms		400,000	
Kapkosom Primary School	Construction of 5 door pit latrine and urinal		600,000	
Kapkosom Primary School	Construction of one classroom to completion		1,100,000	
Kapletingi Primary School	Renovation of 9 classrooms		1,500,000	
Simotwo Primary School	Construction of 4 door pit latrine and urinal		500,000	
Tambul Primary School	Construction of 4 door pit latrine and urinal		500,000	
Chepkosom Primary School	Construction of 4 door pit latrine and urinal		500,000	
Tulwobei Primary School	Construction of 4 door pit latrine and urinal		500,000	
Kipkabus Downs Primary School	Renovation of 5 classrooms		600,000	
Kapsowek Primary School	Construction of one classroom to completion and purchase of 40 desks		1,100,000	
Mencheiwa Primary School	Construction of two classroom to completion		2,500,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Kapsergong Primary School	Construction of two classroom to completion		2,000,000	
Kibomet Primary School	Construction of three classroom to completion		3,300,000	
Mokwo Primary School	Completion of PTA funded classroom		400,000	
Kapchorwa Primary School	Construction of 4 door pit latrine and urinal		500,000	
Kamosong Primary School	Construction of 4 door pit latrine		400,000	
Kaptagat DEB Primary School	Construction of 4 door pit latrine and urinal to completion		500,000	
Kimoloi Primary School	Construction of one classroom to completion		487,451	
Ketigoi Mixed Day Secondary School	Construction of 5no. door pit Latrine to completion	500,000		
Chebirei Mixed Day Secondary School	Construction of 1no. classroom to completion and purchase of 40 desk	1,200,000		
St. Mary's Kitany Secondary School	Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs	1,200,000		
Biwott Mixed Day Secondary School	Construction of 1no classrooms to completion and Purchase of 40 lockers & chairs	1,200,000		
Kaptilol Secondary School	Construction of 1no classrooms to completion	1,000,000		
Kapkenda Secondary School	Construction of 2no classrooms to completion	2,000,000		
Kapkitony Girls Secondary School	Construction of 5no. door pit Latrine to completion	500,000		
St. Benedict Teber Mixed day Secondary School	Construction of 4no. door pit latrine to completion.	400,000		
Soy Secondary School	Construction of 1no classrooms to	1,200,000		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
	completion and Purchase of 40 desks lockers & chairs			
Lolgarini Mixed Day Secondary School	Construction of laboratory of 40 students to completion	3,000,000		
Biwott Secondary School	Construction of 1no classrooms to completion and Purchase of 40 desks	1,200,000		
Chepsirei Technical and Vocational College	Construction Power house to mount four phase transformer	400,000		
Lelboinet Secondary School	Construction of two classrooms to completion and purchase of 160 lockers		2,800,000	
Chepsigot Secondary School	Construction of administration block of five rooms to completion		3,200,000	
Muskut Mixed Day Secondary School	Construction of science laboratory of 40 students capacity to completion		4,000,000	
St. Mary's Kitany Secondary School	Construction of two classrooms to completion attaching to existing classroom.		2,000,000	
St. Benedict Teber Mixed day Secondary School	Construction of 1no classrooms to completion and Purchase of 40 desks		1,100,000	
Kapletingi Mixed Day Secondary School	Purchase of 51 seater school bus		7,000,000	
Kapchorwa Mixed Day Secondary School	Purchase of 51 seater school bus		7,000,000	
Ketigoi Secondary School	Construction of 4no. door pit Latrine to completion		400,000	
Kipsaos Secondary School	Construction of boys dormitory		1,700,000	
Turesia Mixed Day Secondary School	Construction of 5no. door pit Latrine to completion		600,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
St.Mary's Kitany	Construction of 1no classrooms to completion		1,000,000	
Chepsirei Technical and Vocational College	Construction of 10no. door pit latrine to completion		1,000,000	
Sub-Total		43,850,000	57,087,451	
Amounts due to other grants and other transfers				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,358,448	3,602,007	
Bursary	To pay school fees for needy students	37,843,250	2,433,296	
Cherota Assistant Chief's Office	Construction of chief's office of 2 rooms and construction of two door pit with urinal	1,900,000		
Kapkenda Police post	Construction of police staff house of three rooms	1,000,000		
Koimur Assistant Chief's Office	Purchase of 2 acres of land	500,000		
Kapkwoni Chief's Office	Purchase of office furniture purchase and fixing of window curtains, desktop and printer	300,000		
Kabiemit Chief's Office	Fencing works, purchase & installation of steel gate wiring of three office	200,000		
Kabiemit ward resource centre Chief's Office	Tiling of floors 4 offices & hall	500,000		
Sego Assistant Chief's office	Construction of chief's office of 2 rooms and construction of two door pit with urinal	1,900,000		
Soy assistant Chief's office	Construction of two door Pit latrine	200,000		
Soy division ACC Residential house	Construction of Assistant County	1,000,000		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Kaptarakwa Resource Centre	commissioner staff house 3 rooms			
Kapcheptek Assistant Chief's Office	Purchase of office furniture	334,400		
	Construction of Chief's Office to completion and two door pit latrine and Purchase of office furniture	1,500,000	1,500,000	
Kabiemit Chief's Office	Construction of 2 door pit latrine to completion and Purchase of office furniture	300,000	300,000	
Kibargoi Chiefs office	Renovation of 6 offices	2,700,000	2,700,000	
Kapsogom Assistant Chief's Office	Purchase of office furniture		100,000	
Kaptagat chiefs office	Construction of chiefs office		1,100,000	
Keiyo South Sub County Police headquarters office	Renovation of 7no. offices		1,400,000	
Environment	Purchase of water tanks	1,887,902	615,336	
Flax Primary School	Construction of 4 door washroom and 4 door ablution block and septic tank		1,549,054	
Kitany Primary School	Construction of 2 bio digester toilets of 4 doors		1,200,000	
Sports	Support youth groups by organizing ball games tournaments and athletics championships	288,872	4,363,872	
Sub-Total		59,687,871	20,863,565	
Acquisition of assets				
NG-CDF Office Motorcycle	Purchase of one 125cc Yamaha motorcycle	511,415	511,415	
NGCDF Hall(Fixing Of curtain rails & laying of tiles)	Balance after fixing curtain rails and laying of tiles	14,204	14,204	
Sub-Total		525,619	525,619	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Others (specify)				
Strategic plan	Balance after implementing strategic plan		584,400	
Provisions of gratuity	Provisions of gratuity	595,435	1,122,893	
Sub-Total		1,137,097	1,707,293	
Funds pending approval	Review of strategic plan and AIA	639,000	20,000	
Grand Total		113,326,638	85,582,122	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	520,000			520,000
Buildings and structures	8,380,295			8,380,295
Transport equipment	8,365,696			8,365,696
Office equipment, furniture and fittings	1,151,207			1,151,207
ICT Equipment, Software and Other ICT Assets	1,380,260			1,380,260
Other Machinery and Equipment	20,448			20,448
Heritage and cultural assets	0			0
Intangible assets	0			0
Total	19,957,764			19,957,764

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kapkono Primary School	Sidian	1008030001185	86,251	0
Kapsogom Assistant Chief's Office	KCB	1284165663	98,985	0
St Agatha Mokwo Sec School	KCB	1285469305	106,358	0
Sitotwo Primary school.	Sidian	01008030018419	110,879	93,762
Keiyo South Constituency Sports	Sidian	01008030019357	129,485	0
Kombatich Primary School	Sidian	01008030000480	207,423	32,998
Chop Primary School	Equity	1390299775563	221,369	27,670
Kapkitony Secondary school	Sidian	01008030018339	254,050	1,054,061
Tambul Boarding Primary School	Sidian	01008030019367	262,101	99,945
Cheptebo Chief's office	Equity	1530279040771	125,978	101,698
Kamosong Primary School	Sidian	01008030019387	399,125	0
Sesia Primary School	Sidian	0100803000741	416,323	0
Koimur Primary School	Equity	1090298124788	450,504	0
Simotwo Primary School	Sidian	01008030000553	500,995	0
Tulwobei Primary School	Sidian	01008030014910	506,494	0
Kipsaos Secondary School	Sidian	01008030008953	525,987	117,539
Kapchorwa Primary school	Sidian	01008030000766	553,617	0
Kaptagtat DEB primary School	Sidian	01008030000863	556,400	56,401
Emsea Primary School	Sidian	01008030005725	603,514	0
Kipkabus Down Primary School	Sidian	01008030018739	2,482	49,366
Chepkosom Primary school	Sidian	01008030000529	622,197	11,427
Kiptabach Primary School	National	010224027854101	624,080	0
Kowochii Primary School	Sidian	01008030007493	630,949	0
Kabechei Primary School	Sidian	01008030009321	636,390	0
Toroplogon Primary School	Sidian	01008030018699	652,491	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Turesia Mixed day Secondary School	KCB	1223840840	731,688	1,090,911
Ngobisi Primary School	KCB	1103470892	749,749	0
Kimoloi Primary School	Sidian	01008030015461	1,061,948	3,602,111
Kaptagat Chief's Office	Acess	0200100000106	1,098,548	0
Kogibor Primary School	Sidian	01008030017370	1,100,275	0
Kamelil Primary School	Sidian	01008030001029	1,101,143	0
Kapsowek Primary School	Sidian	01008030000839	1,101,583	1,584
Kapsegut Primary School	Sidian	01008030017590	1,102,875	0
Tinone Primary School	Sidian	1008030016092	1,146,565	0
St. Benedict Teber Mixed day Secondary School	Sidian	01008150085228	1,165,080	119,950
Kapkosom Primary School	Equity	0300298252599	1,168,300	133,887
Chepsirei Technical and Vocational College	KCB	1265240825	1,180,902	2,644,451
Kipkabus Downs Sec. School-St Gregory	Sidian	01008030016642	1,211,125	11,126
Kitany primary school	Sidian	01008030017640	1,236,948	575,489
Keiyo South Sub County Police Headquarters Offices	Sidian	01008030019377	1,399,425	0
Kabawa Primary School	Sidian	01008030007477	1,458,321	771
Kapletingi Primary School	Sidian	01008030000537	1,504,758	4,759
Lelboinet Secondary School	Sidian	01008030017150	1,539,900	0
Mencheiwa primary School	Sidian	01008150086586	1,581,781	447
Flax primary school	Sidian	01008030017390	1,635,327	1,915
Kipchorwa Primary School	Sidian	01008030007574	1,833,868	0
Kapsergong Primary School	Sidian	01008030015828	2,054,026	54,027
Atnas Kandie Secondary school	Sidian	01008030018869	2,500,000	0
Kibomet Primary School	Sidian	01008030009313	2,510,383	0
St. Mary's Kitany Secondary School	Equity	1530279819565	2,997,770	0
Chepsigot Secondary School	KCB	1110254857	3,201,153	0

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kamwosor Primary School	Sidian	01008030014864	3,534,044	1,561,469
Kapchorwa Mixed Day secondary	Sidian	01008030015501	3,565,073	0
Kapletingi Mixed Day Secondary school	Sidian	01008030017380	3,592,194	0
St Patricks Kabirirsus mixedDaySec Sch	Sidian	01008150087364	3,673,477	2,400,447
Muskut Mixed Day Secondary School	Sidian	01008030016832	4,006,872	0
Kimwogo Mixed Day Sec. School	Sidian	01008030014678	9,202,380	2,380
Kaptitol Day Secondary School	Sidian	01008030015062	4,144,612	2,114,690
Ketigoi Secondary School	Sidian	01008030014791	189,655	778,898
St.Thomas Kapchorwa Day School	Sidian	01008030015501	3,565,073	0
Kiptulos Secondary School	Sidian	01008030015641	2,612,907	0
Kamosong Primary School	National	01024028352001	360,390	361,590
Kaptubei Primary School	Sidian	0100803009410	0	2,701,859
Kocholwo Secondary School	Sidian	01008030016022	0	197,311
Poywech Primary School	Sidian	01008030009844	0	850,926
Chepkorio Primary School	Sidian	01008030000626	0	408,336
Biwott Mixed Day Secondary School	Sidian	01008030005695	0	2,376,118
Chepirei Primary School	Sidian	01008030017190	0	151,710
Chebulbul Primary School	Sidian	01008030008309	0	415,398
Kapkenda Primary School	Sidian	0100803030014651	0	1,006,216
Chepsamo Primary School	Sidian	01008030018149	0	409,107
Kipchiloi Primary School	Sidian	01008030000588	0	189,847
Kaptere Primary School	Sidian	01008030011385	0	2,500,704
Toror Primary School	Sidian	01008030017070	0	302,546
Kipyator Simit Secondary School	Sidian	01008030009267	0	3,381,166
Changach Barak Secondary School	Sidian	01008030018919	0	2,374,635
Kimwarer Secondary School	Sidian	01008030007061	0	3,644,292

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chermoibon Chiefs office	Sidian	01008150074752	0	107,645
Marichor Chief's office	Sidian	01008150087914	0	1,378,763
Walbei Primary School	KCB	1109500599	0	44,117
Lelboinet Chief's office	KCB	1210304538	0	206,295
Kipsanai Integrated Primary School	National	1024027848600	0	1,613,533
Kewane Primary School	Sidian	010081500852	0	435
Koptega Primary School	Sidian	010080300060	0	95,427
Kipsanai Primary School	Sidian	010080300005	0	162,147
Kapkwoni Chief's office	Sidian	010080300190	0	251,209
Rokocho Chief's Office	Equity	01530279036245	0	136
Munyek Primary School	Equity	300262715919	0	1,171,662
Keiyo South Environmental Prokect	Kcb	1201926564	0	271,251
Kimwarer Foot bridge	Sidian	010030015161	0	2,495,357
Kiptenden Primary School	Sidian	01008030012225	0	3,139,683
Kimwarer Soy water project	Sidian	01008030011369	0	293,855
Soy Divisional Environment Project	Sidian	01008030014732	0	343,230
Setano Primary School	Sidian	01008030019087	0	197,596
Koimur Primary School	Sidian	010900298124788	0	200,684
Metkei Girls School	Sidian	01008030008260	0	1,032,910
Chepsigot Market Shade	Sidian	01008030018039	0	496,872
Cheboge Cattle Dip	Sidian	01008030012578	0	11,804
Kapkitony Chief's Office	Sidian	0100803001190	0	61,204
Cheboge Primary School	National	1024028318601	0	28,402
Chepsigot Special School	Equity	1530263754053	0	40,856
Matugen Primary School	Sidian	010080300176	0	410,539
Mosorto Primary School	Sidian	010080300142	0	8,233

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
emis Primary School	Sidian	010080300143	0	43,694
Epke Primary School	Sidian	010080300146	0	50,411
Tumeiyo Sub location Assit. Chief's office	Sidian	010081500858	0	1,099,447
Kombatich Mixed Day Secondary	Sidian	010080300170	0	105,279
Kamwogo Primary School	Sidian	01008030017820	0	145,447
Chemwabul Primary School	Sidian	010080300140	0	127,810
Kapsoo Primary School	Sidian	010080300072	0	116,006
Molol Primary School	Sidian	010080300162	0	609
Muskut primary school	Sidian	010080300061	0	67,945
Sabor Primary School	Sidian	0100803000169	0	136
Sesia Primary School	Sidian	010080300007	0	52,337
Chepsamo Mixed Day Secondary School	Sidian	010080300164	0	158,022
Lolgarini Mixed Day Secondary School	Sidian	010080300155	0	32,846
Tugumoi Mixed Day Secondary School	Sidian	010080300081	0	283,197
Kapchebelel Mixed Day Secondary School	Sidian	010080300172	0	1,242,319
Enego Primary School	Sidian	010080300005	0	59,647
St.Thomas Kapchorwa Primary School	Sidian	010080300155	0	53,618
Kaptarkok Primary School	Sidian	01008030006802	0	46,875
EpkeChief's Office	Sidian	01008030017830	0	530
Chemurgui Primary School	Sidian	01008030009305	0	903
Flax Youth Polytechnic	Sidian	01008030019017	0	308
Kapsamich Primary School	Sidian	01008030000618	0	2,203,045
Kibonge Primary School	Sidian	01008030016822	0	1,100,722
Kiptengwer Assistant Chief's Office	Sidian	30278053746	0	1,003,088
Sub County AP commander Keiyo South	KCB	1261865464	0	335
Total			87,104,545	60,074,349

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref 2019-2020-1-01-0150-09-12 1.0	Presentation of financial statement-on unutilized funds the column for comments had not been filled as per the requirements	This was an oversight by the management and the financial statement have been amended	Resolved	30 th April, 2021
Ref 2019-2020-1-01-0150-09-12 2.0	Bursary secondary schools-no supporting schedule presented	The management presented the required schedule for verification during audit	Resolved	30 th April, 2021
Ref 2019-2020-1-01-0150-09-12 3.0	Cash and cash Equivalents-unpresented cheques and no evidence	The unpresented cheques was as a result of closure of schools due to COVID-19 the reversals of cheques have been done as indicated in the bank statement	Resolved	30 th April, 2021
Ref 2019-2020-1-01-0150-09-12 4.0	Project Management Committee – bank confirmation certificate for the accounts were not provided during audit	The management provided the bank balance certificate	Resolved	30 th April, 2021
Ref 2019-2020-1-01-0150-09-12 5.0	Fixed asset register - the register was not availed for audit verification	The management was able to present the register for verification	Resolved	30 th April, 2021
Ref 2019-2020-1-01-0150-09-12 Other matters 1.0	Budget controls and performance	This was because the constituency didn't get all the funds for the financial year. The management will liaise with the NG-CDF	Resolved	30 th April, 2021

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Board to ensure that all the allocation is released to ensure that all projects are implemented		
2.1	Project Implementation Status	The ongoing projects not being completed on time comes about since the funds are disbursed to the constituency in tranches and implementation depends on the availability of the funds	Resolved	30 th April, 2021
2.2	Project not yet started yet funded	The terrain for some of the projects in the elgeyo escarpments made it difficult to supply materials during the rainy season. The current status of the projects is that they are ongoing.	Resolved	30 th April, 2021
2.3	Project Verification	The completion of projects was dependent on when the projects received funding given that there is also delay in receiving funding from the NG-CDF Board.	Resolved	30 th April, 2021