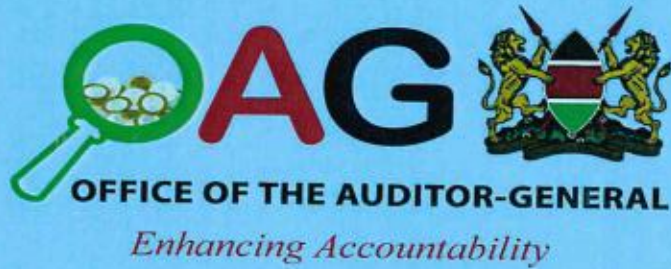
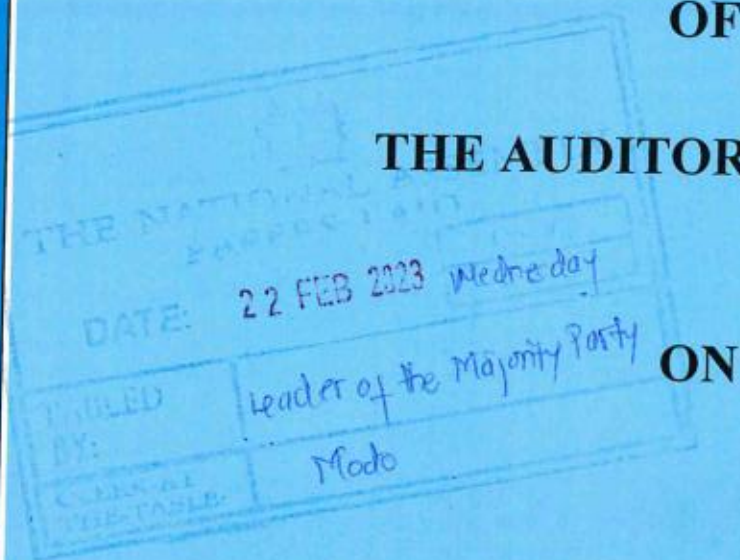


REPUBLIC OF KENYA



REPORT
OF
THE AUDITOR-GENERAL



NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIPKELION WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2021



KIPKELION WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

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

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

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

| Table of Content | Page |
|---|------|
| I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT | 2 |
| II. NG-CDFC CHAIRMAN'S REPORT | 5 |
| III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES | 8 |
| IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING | 9 |
| V. STATEMENT OF MANAGEMENT RESPONSIBILITIES | 12 |
| VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KIPKELION WEST CONSTITUENCY</i> | 13 |
| VII. STATEMENT OF RECEIPTS AND PAYMENTS | 14 |
| VIII. STATEMENT OF ASSETS AND LIABILITIES | 15 |
| IX. SUMMARY STATEMENT OF APPROPRIATION | 17 |
| X BUDGET EXECUTION BY SECTORS AND PROJECTS | 19 |
| XI. SIGNIFICANT ACCOUNTING POLICIES | 27 |
| XII. NOTES TO THE FINANCIAL STATEMENTS | 30 |

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) KIPKELION WEST Constituency NGCDF Headquarters

P.O. Box 150-20202
KIPKELION,
POSTA

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

(f) KIPKELION WEST Constituency NGCDF Contacts

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

(g) KIPKELION WEST Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:

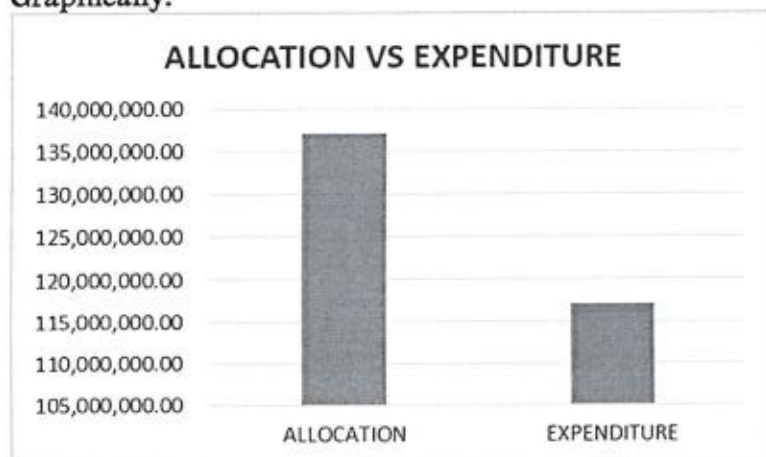


NG-CDF Chair- Erick Murei

ALLOCATION VS DIBRSURSMENT:

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

Graphically:

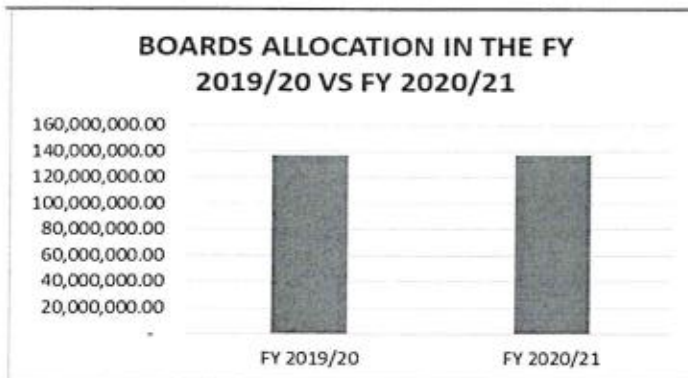


Include among others the following:

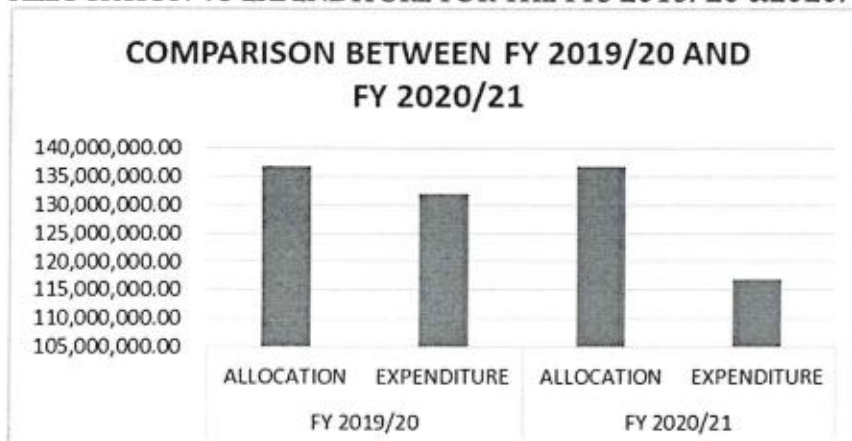
ALLOCATIONS OF FUNDS:

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

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



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



KEY ACHIEVEMENTS:

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

Pictorial:

1. KAPKWEN SEC SCHOOL- CONSTRUCTION OF ADMIN BLOCK



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



3. CHEBIRIR PRIMARY SCHOOL-CONSTRUCTION OF 4 CLASSROOMS



Emerging Issues:

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

Signature

[Handwritten Signature]

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

| Constituency Program | Objective | Outcome | Indicator | Performance |
|-----------------------------|---|---|--|--|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels | In FY 20/21 -we increased number of classrooms from 460 to 520, dormitories from 70 to 75, laboratories from 15 to 20 - Bursary beneficiaries from 3500 to 4500at all levels |

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

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** KIPKELION WEST NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a

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

better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

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

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Approval of the financial statements

The NGCDF- KIPKELION WEST Constituency financial statements were approved and signed by the Accounting Officer on 14/10 2021

BRICK K. NJUREI

Chairman NGCDF Committee
Name: **BRICK K. NJUREI**

MURIEL FRANCHI

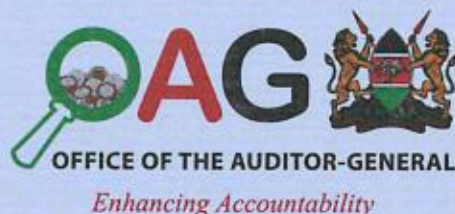
Fund Account Manager

Name: **MURIEL FRANCHI**



REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Unexplained Variances in Comparative Balances

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

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

1.2 Unsupported PMC Bank Account Balances

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

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

1.3 Long-Outstanding Unpresented Cheques

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

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

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

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Un-Utilized Funds - Tuiyobei Secondary School

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

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

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

2. Incomplete Multipurpose Hall at Tunnel Secondary School

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

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

3. Unlabelled Project - Timbilil Assistant Chief's Office

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

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

4. Delay in Transfer of Land Ownership

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

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

5. Expenditure Returns not Provided

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 October, 2022

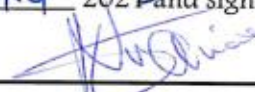


Report of the Auditor-General on National Government Constituencies Development Fund - Kipkelion West Constituency for the year ended 30 June, 2021

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

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

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

| | | |
|--|---|---|
| <p> Fund Account Manager Name: MURRAY FRANK</p> | <p> National Sub-County Accountant Name: Wesley Muriyori ICPAK M/No:</p> | <p> Chairman NG-CDF Committee Name: ERICK K. MUREI</p> |
|--|---|---|

KIPKELION WEST
NG-CDF OFFICE
14 OCT 2022

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

U.S.N.
P.O. BOX 188-20203, LONDANI

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

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

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

Fund Account Manager

Name: Mwiburi Francis

National Sub-County

Accountant

Name: Stacey Chanyo

ICPAK M/No:

Chairman NG-CDF Committee

Name: ERICK K. MUREI

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

14 OCT 2022

2023, LONDIANI

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

IX. STATEMENT OF CASHFLOW

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

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

Fund Account Manager

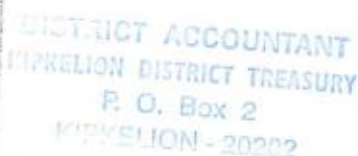
Name: MWIBIRI FRANGI

National Sub-County Accountant

Name: Wesley Chemigot
ICPAK M/No:

Chairman NG-CDF Committee

Name: ERICK K. MUREI



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

X. SUMMARY STATEMENT OF APPROPRIATION

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

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

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

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 52,209,268 |
| Less undisbursed funds receivable from the Board as at 30th June 2021 | 51,088,879 |
| | 1,120,389 |
| Add Accounts payable | 0 |
| Less Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the FY 2020/21 | 1,120,389 |

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

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

Fund Account Manager

Name: Mwambi Francis

National Sub-County Accountant

Name: Wesley Chamiso
ICPAK M/No:

Chairman NG-CDF Committee

Name: ERICK K. MUREI

14 OCT 2022

LONDANI

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

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

| Programme/Sub-programme | Original Budget | Adjustments | | | | Final Budget | Actual on | |
|----------------------------------|-----------------|--------------------------------|-----------|---|------------|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | | Previous Years' Outstanding Disbursements | | | comparable basis | Budget utilization difference |
| | | | | Kshs | Kshs | | | |
| | | | | | | | | |
| | 2020/2021 | Kshs | | | 2020/2021 | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | | |
| 1.1 Compensation of employees | 2,500,000 | | 2,081,937 | | 4,581,937 | 2,730,473 | 1,851,464 | |
| 1.2 Committee allowances | 3,000,000 | | - | | 3,000,000 | 3,000,000 | - | |
| 1.3 Use of goods and services | 2,725,333 | | - | | 2,725,333 | 2,725,333 | - | |
| | 8,225,333 | | 2,081,937 | | 10,307,270 | 8,455,806 | 1,851,464 | |
| 2.0 Monitoring and evaluation | | | | | | | | |
| 2.1 Capacity building | 1,100,000 | | - | | 1,100,000 | 1,100,000 | 0 | |
| 2.2 Committee allowances | 1,100,000 | | - | | 1,100,000 | 1,100,000 | - | |
| 2.3 Use of goods and services | 1,912,666 | | 373,604 | | 2,286,270 | 1,969,691 | 316,579 | |
| | 4,112,666 | | 373,604 | | 4,486,270 | 4,169,691 | 316,579 | |
| 3.0 | | | | | | | | |
| Emergency | | | | | | | | |
| 3.1 Primary Schools | | | | | | | | |
| | | | | | | | | |
| LELU SEC | | | | | | 350,000.00 | | |
| | | | | | | | | |
| SEGUTON PRY | | | | | | 100,000.00 | | |
| | | | | | | | | |
| LELECHWET PRY | | | | | | 200,000.00 | | |
| | | | | | | | | |
| NGENDALEL PRY | | | | | | 300,000.00 | | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS) | | | | | | | |
|--|--------------------|--------------------------------|--|--------------------|----------------------------|-------------------------------|------------------|
| Receipt/Expense Item | Original Budget | | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 2,500,000 | 2,081,937 | - | 4,581,937 | 2,730,473 | 1,851,464 | 60% |
| Use of goods and services | 9,837,999 | 373,604 | - | 10,211,603 | 9,895,024 | 316,579 | 97% |
| Transfers to Other Government Units | 74,100,000 | 5,150,000 | - | 79,250,000 | 46,700,000 | 32,550,000 | 59% |
| Other grants and transfers | 48,650,880 | 18,630,845 | - | 67,281,726 | 57,790,500 | 9,491,226 | 86% |
| Acquisition of Assets | - | - | - | - | - | - | #DIV/0! |
| UNALLOCATED FUND | 2,000,000 | - | 6,000,000 | 8,000,000 | - | 8,000,000 | 0% |
| TOTAL | 137,088,879 | 26,236,386 | 6,000,000 | 169,325,266 | 117,115,997 | 52,209,269 | 69% |

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

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

8. Pending Bills

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

9. Unutilized Fund

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

10. Budget

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

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

11. Comparative Figures

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

12. Subsequent Events

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

13. Errors

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

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

14. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

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

7. OTHER GRANTS AND OTHER PAYMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

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

9. OTHER PAYMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

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

13. BALANCES BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

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

KIPKELION WEST Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

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

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

ANNEX 3 – UNUTILIZED FUND

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

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

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

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

| | | | | |
|--|--------------------------------|-------------------|----------------------|--|
| 8.0 Secondary Schools Projects (List all the Projects) | | 13,850,000 | | |
| Barsiele Secondary school | Purchase of school bus | 3,800,000 | | ongoing |
| Chemogoch Secondary school | Purchase of school bus | 3,800,000 | | ongoing |
| Magire Secondary school | Purchase of school bus | 3,800,000 | | ongoing |
| Siret Secondary school | Purchase of school bus | 3,800,000 | | ongoing |
| Lilloch Secondary School | Renovation of 3 classrooms | 300,000 | | ongoing |
| | | 15,500,000 | | |
| 9.0 Tertiary institutions Projects (List all the Projects) | | | | |
| KMTC Kipkelion | Construction of KMTC Kipkelion | 2,000,000 | 13,000,000.00 | Awaiting land allocation by county govt of kericho |
| | | 2,000,000 | 13,000,000.00 | |
| 10.0 Security Projects | | | | |
| Assistant County Commissioner- Chilchila office | Completion of chiefs office | 200,000 | | ongoing |
| Barsiele Chief's office | Completion of chiefs office | 150,000 | | ongoing |
| Kokwet Assistant Chief's Office | Completion of chiefs office | 200,000 | | ongoing |
| Kutung/ Saoset chief's office | construction of chiefs office | 500,000 | | ongoing |
| Macheisok Assistant Chief's Office | comple | 200,000 | | ongoing |
| Macheisok Chief's office | Completion of chiefs office | 150,000 | | ongoing |
| Siwot Assistant Chief's Office | Completion of chiefs office | 200,000 | | ongoing |
| Siwot Chief's Office | Completion of chiefs office | 250,000 | | ongoing |
| Chesonoi Assistant Chief's Office | construction of chiefs office | 500,000 | | ongoing |
| | | 2,350,000 | | |
| Funds Pending Approval | | | | |

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

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

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

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

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

| NO | PMC NAME | ACCOUNT NUMBER | BANK | DATE A/C OPENED | BALANCE AS AT 30/6/2021 |
|----|--------------------------|----------------|--------------|-----------------|-------------------------|
| 1 | KABIRONG PRIMARY | 1203853432 | KCB MUHORONI | 07/07/2018 | 700,606.00 |
| 2 | KAMIWA PRIMARY | 1203851588 | KCB LONDIANI | 22/12/2016 | 300,607.50 |
| 3 | MAGIRE PRIMARY | 1164762311 | KCB KERICHO | 27/11/2014 | 951,563.00 |
| 4 | BLUE HILL PRIMARY | 1184322945 | KCB LONDIAN | 08/02/2016 | 844,591.40 |
| 5 | MAGIRE PRIMARY SCHOOL | 1164762311 | KCB KERICHO | 27/11/2014 | 951,563.00 |
| 6 | TUNNEL PRIMARY SCHOOL | 1102526126 | 0 | 28/04/2003 | 110,370.65 |
| 7 | TINGORO PRIMARY SCHOOL | 1160993572 | KCB LONDIAN | 10/06/2014 | 303,442.05 |
| 8 | BARSIELE PRIMARY | 1173905855 | KCB LONDIANI | 27/08/2015 | 1,437.80 |
| 9 | MACHEISOK PRIMARY CHOO | 1199611581 | KCB LONDIANI | 21/09/2016 | 202,666.00 |
| 10 | MURGUT PRIMARY SCHOOL | 1264546849 | KCB KERICHO | 31/07/2019 | 100,388.00 |
| 11 | LILCH PRIMARY SCHOOL | 1164646036 | KCB KERICHO | 24/11/2014 | 658 |
| 12 | LELECHWET PRIMARY SCHOOL | 1226355518 | KCB LONDIAN | 04/06/2018 | 397,749.00 |
| 13 | KOTETNI PRIMARY SCHOOL | 1273213831 | | 23/04/2020 | 2,849.00 |
| 14 | KOROSYOT PRIMARY SCHOOL | 1138193321 | KCB KERICHO | 28/11/2012 | 82,490.65 |

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

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

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

