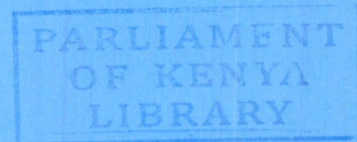
 THE NATIONAL ASSEMBLY PARLIAMENT OF KENYA	
REPORT	
DATE: 08 FEB 2022	
DAY: <u>Tuesday</u>	
TABLED BY:	<u>LOM</u>
CLERK-AT THE-TABLE:	<u>Benson</u>



OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MOSOP CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOSOP CONSTITTUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	ELIAS KIMAIYO
2.	Sub-County Accountant	STANLEY KIPTOO
3.	Chairman NGCDFC	GILBERT RONO
4.	Member NGCDFC	DIVINAH TUWEI

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MOSOP Constituency Headquarters

P.O. Box 4600
KABIYET TOWN
KABIYET KAIBOI
ELDORET, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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For the year ended June 30, 2020

(f) NGCDF MOSOP Constituency Contacts

Telephone: (254) 721817241

E-mail: Mosopngcdf.go.ke

Website: www.go.ke

(g) NGCDF MOSOP Constituency Bankers

Kenya Cooperative Bank

Eldoret Branch,

Account number: 01120086387700

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Chairman's statement

I am pleased to present to you my first chairman's statement since the taking over from of our previous chairman Mr mark sang for the period April 2020 to April 2022.since my appointment i have made a thorough examination of constituency proposals and implementation status of various projects in the constituency. Specifically my team have sampled the projects funded within the last two financial years.

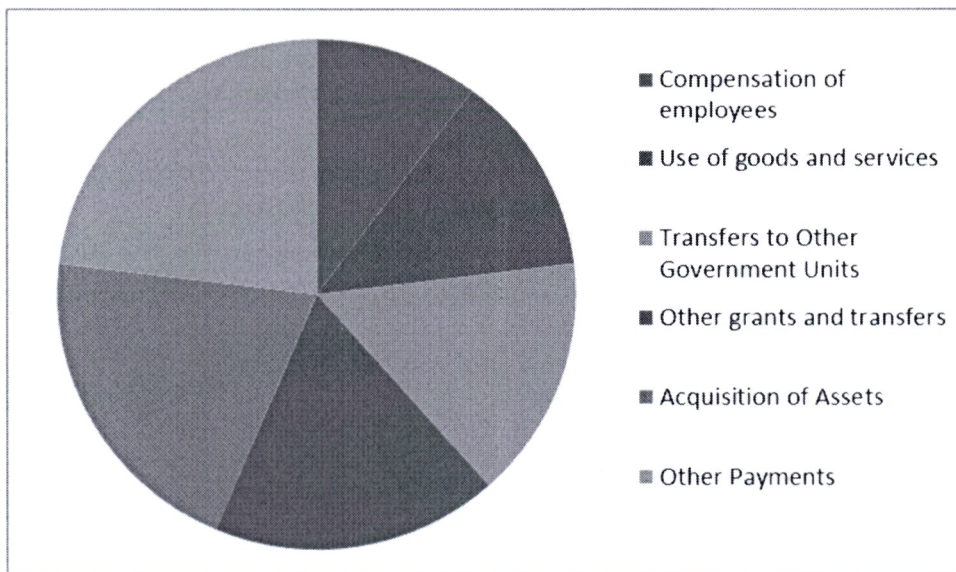
The accounts for the financial statement ending 30june 2019 showed a deficit of ksh 52,983,665 comparable to the current surplus of kshs 47,399,185 in the same period last year. A total of kshs 72,467,724 was yet to be received from NG-CDF Board. The delay in requisition of funds was occasioned by the changes in the management committee that saw some members of NG-CDF committee end of term not renewed. This caused unprecedented delays in projects implementations.

Key highlights on the consolidated financial statement

In the following sub-heads, we have summarized an overview of the financial position and financial performance for the financial year ended 30th june 2020.it summarises the financial position of Mosop NGCDF as compared to the previous position;

Statement of Receipt and Expenditure

A sum of kshs 68,000,000 was received in the financial year. This represents 48.5 percent of the funds receivable from the Constituencies Development Fund Board. Further kshs 56,337,451 was brought forward as unspent in the previous periods. The sum total of amounts available for spending was therefore kshs 124,337,451.



Liabilities

As at the end of the financial year 2019/2020, the only pending payable was employee's gratuity totalling kshs 782,175.88. This has been fully provided for and the committee will pay when its due.

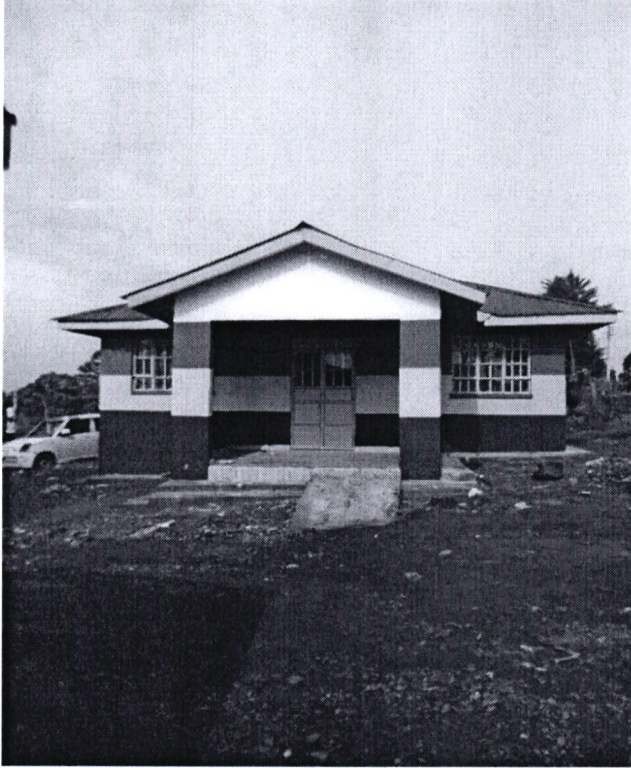
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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Reports and Financial Statements

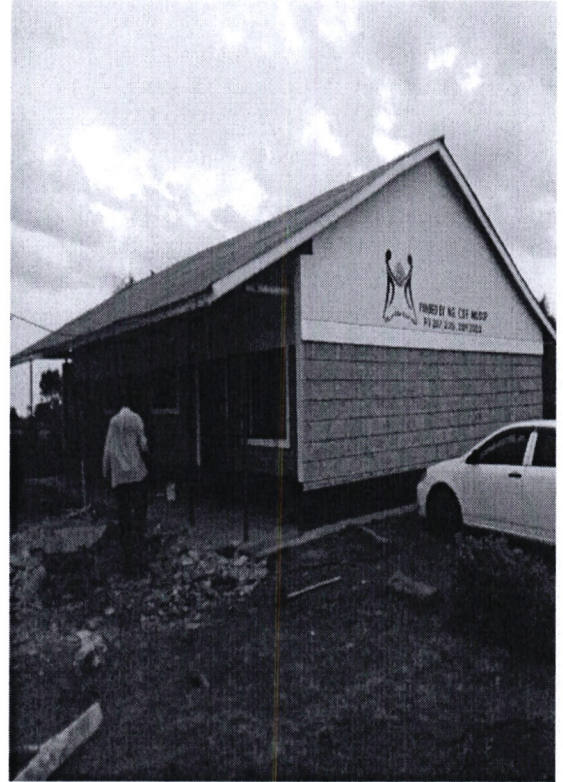
For the year ended June 30, 2020

Projects implementations

During the financial year, 28 secondary schools projects, 40 primary schools, one security project and 16 emergencies were financed. 80 percent of the projects were completed and in use. The remaining ones are expected to be completed within the second quarter of the coming financial period.



Kabiyet Police Station offices



Chepyagoris Secondary School Construct
Classrooms



St Brigita Girls Construction of Dinning Hall
Implementation challenges

The changes in the membership of Board of managements as a result of delocalisation of schools head teachers and principals of Schools affected the activities of the fund since they are the major

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

implementing agents. Further, handing over and taking over was also a big challenge to the fund especially in schools that the outgoing head didn't balance the books of accounts.

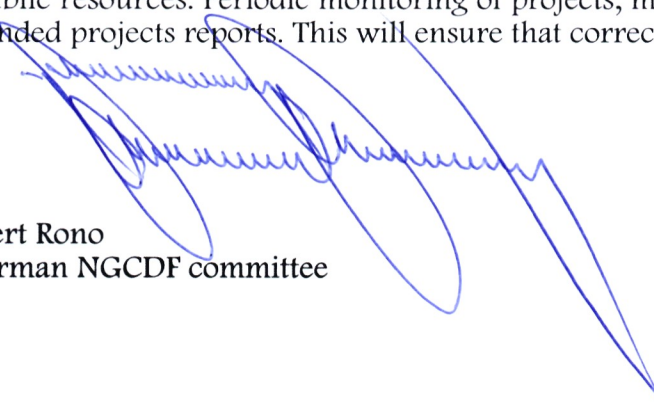
Submission of projects expenditure returns by the project management committees still remain a big challenge especially where the fund account manager is not a signatory to the account. The PMC failed to submit or delay project returns leading to late reporting by the committee. It's worth noting that the requirement to prepare and submit monthly bank statements is an uphill task in the current existing weak arrangement of reporting by the PMC

Conclusion

The committee is undertaking various measure to ensure improved the integrity and timeliness of financial information generated for all stakeholders so as to enhance decision making in the control of public resources. Periodic monitoring of projects, monthly discussion of expenditure returns and unfunded projects reports. This will ensure that corrective measures are undertaken timely.

Sign

Gilbert Rono
Chairman NGCDF committee

A large, stylized handwritten signature in blue ink, written over the printed name and title of Gilbert Rono. The signature is highly cursive and loops around the text.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-MOSOP Constituency's 2018-2022 plans are to:

- I. To improve access to education and training
- II. To improve learning environment
- III. To improve the working conditions of security personnel
- IV. To promote environmental conservation
- V. To build youth talents and skills in sports
- VI. To improve access to ICT infrastructure

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 improve access to equality Education To improve infrastructure in learning institutions	Improved education standards Increased transition for primary to secondary Improved retention in primary, secondary and TVET Increased number of youths with technical and vocational skills Increased employability Increased availability of clean and safe water in schools	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels	In FY 19/20 a total 32 secondary schools and 38 primary schools were financed. Classrooms increased by 12, laboratories also increased by 4 and dormitories increased by 3. Further a total 4,646 students were partially sponsored through fee subsidy to various secondary, TVET and Universities institutions.
Security	To enhance and sustain security in	Conducive working	Number of ACCs offices constructed	During the financial year

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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	the constituency	environment for security personnel Increased security coverage Secure business environment	Number of police stations constructed Number of chiefs offices constructed Number of police stations constructed	2019/2020, one chief's office, one ACCs resident, two police stations were constructed.
Environment	To promote sustainable environment management practice	Increased forest coverage A more informed citizenry on environmental conservation Reduced incidences of lightning tragedies	No of institutions facilitated in planting of trees, lighting arrestors installed, and sanitary facilities constructed.	In the financial year, 1950 tree seedlings were planted along NG-CDF office, one school was installed with lighting arrestors and three ablutions blocks constructed.
Sports	Nurture and promote youth sporting talent	Increased youth engagements	Number of sports tournament's supported Number of sports camp training sponsored	During the financial year, one youth sports camp was held and also Ndalat annual sports marathon was sponsored.
Disaster Management	Reduced disaster cases reported in the constituency	Reduced emergency cases reported in the constituency	Number of projects funded	During the financial year 14 projects were funded as emergency interventions.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

Sustainable development has four pillars; economic, political and ecological. The four dimensions are interrelated and must be considered jointly if sustainable development is to be achieved. To achieve this, the constituency has adopted risk mitigation strategy, efficiency in the use of provided resources and effectiveness to ensure timely implementation of projects. The three areas of focus led to competitive advantage and thus the fund is rated highly comparative to other devolved funds in the constituency.

2. Environmental performance

The committee in the period financed fourteen projects that were expected to address sanitation and hygiene in primary schools. This was in line with conducive learning environment for pupils. All the projects are currently complete and in use.

3. Employee welfare

The employees are the most valuable assets to achievement of organisation goals. The organisation complies with relevant labour laws and regulations as issued by the Salaries and Remuneration commission. Among the issues are;

i). compensation

The employees are remunerated as per the structure issued by the Salaries and Remuneration Commission. The employees are on a three year contract and are entitled to service gratuity at the end of the period.

ii.) Annual Leave Policy.

The employees are entitled to 30 days paid annual leave.

iii) Training and development

The employees are encouraged to undertake self-growth relevant trainings in institutions accessible. This sharpens employee work related skills.

iv) Workplace safety

The working environment and related facilities have greatly been enhanced. The safety and sanitation of work place is checked periodically. The organisation further timely makes mandatory NHIF contributions to cushion employees and their dependants encase of sickness.

4. Market place practices-

Social responsibility holds that organisations should be good citizens, balancing their operations with activities that benefit society, be it on a local, national, or global scale. To ensure fair

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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competition for works and services, the constituency undertake continuous prequalification of contractors and suppliers. The prequalified potential bidders are given equal opportunities for supply of do works in the constituency Social responsibility in marketing involves focusing efforts on attracting consumers who want to make a positive difference with their purchases. To achieve this, the committee undertake trainings to all project implementation actors before the start of any project.

5. Community Engagements

In compliance with NG-CDF Act 2015 Section 27(1), the committee held ward meeting for collection of ward priorities. The proposals for the financial year 2019-2020 were based on the ward report. Further, kshs 32.7 million was spent on needy students in secondary and tertiary institutions. The beneficiaries were identified through a participatory process in every sub-location. The impact of this community involvement is reduced complaints and ownership of the projects implemented by the committees

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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Reports and Financial Statements

For the year ended June 30, 2020

V.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

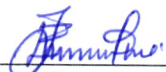
The Accounting Officer in charge of the NGCDF-MOSOP Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020.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

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

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

Approval of the financial statements

The NGCDF-MOSOP Constituency financial statements were approved and signed by the Accounting Officer on 13/11/ 2020.



Fund Account Manager
Name: Elias Kimaiyo



Sub-County Accountant
Name: Stanley Kiptorus Kiptoo
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
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For the year ended June 30, 2020

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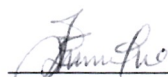
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The Accounting Officer in charge of the NGCDF-MOSOP Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received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

Approval of the financial statements

The NGCDF-MOSOP Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



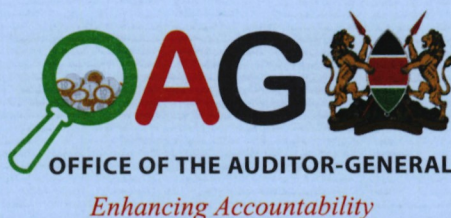
Fund Account Manager
Name: Elias Kimaiyo



Sub-County Accountant
Name: Stanley Kiptorus Kiptoo
ICPAK Member Number:

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 - MOSOP CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mosop Constituency set out on pages 14 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mosop Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy in Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.43,336,119. The balance includes bursary disbursements to secondary schools amount of Kshs.17,420,189. However, the cheques schedule provided reflected an amount of Kshs.16,429,000 resulting to an unreconciled variance amounting to Kshs.991,189.

Consequently, the accuracy, completeness and validity of the bursary disbursements to secondary schools amount of Kshs.17,420,189 for the year ended 30 June, 2020 could not be confirmed.

Report of the Auditor-General on National Government Constituencies Development Fund - Mosop Constituency for the year ended 30 June, 2020

2. Unsupported Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Units totalling to Kshs.67,548,470 relating to funds disbursed to various Project Management Committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not provided.

Further, the balance includes an expenditure, under transfer to primary schools, amounting to Kshs.3,000,000 disbursed to three (3) primary schools for purchase of parcels of land. However, the land title deeds were not provided.

Under the circumstances, the accuracy, completeness and validity of transfers to other Government Units totalling to Kshs.67,548,470 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Summary of Fixed Assets

Annex 4 to the financial statements reflects assets totalling to Kshs.38,646,027. However, the fixed assets register was not provided hence the nature, number, physical location and fair value of the assets could not be confirmed.

Consequently, the accuracy, completeness and validity of the assets totalling to Kshs.38,646,027 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mosop 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.

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.196,805,177 and Kshs.124,337,452 respectively, resulting to an under-funding amounting to Kshs.72,467,725 or 37% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.196,805,177 and

Kshs.120,983,665 respectively, resulting to an under expenditure amounting to Kshs.75,821,511 or 38% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved all the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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. Irregular Emergency Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.43,336,119 which includes emergency projects payments amounting to Kshs.7,600,000. Review of the projects' records revealed that the expenditure included an amount of Kshs.2,000,000 for construction of classrooms and an amount of Kshs.5,600,000 for construction of latrines. These were normal projects which could have been budgeted for and did not therefore qualify to be funded under emergency vote.

Under the circumstances, I am unable to confirm whether Management spent public funds effectively on the emergency projects.

2. Delay in Project Implementation

During the year ended 30 June, 2020, an amount of Kshs.89,633,913 was allocated towards the implementation of seventy (70) projects. According to the Project Implementation Status Report, seventeen (17) projects with an approved budget allocation totalling to Kshs.19,748,111 were ongoing while fifty-three (53) projects with a budget allocation totalling to Kshs.69,885,802 had not started and Management did not indicate when these projects will start.

Consequently, the public did not benefit from the projects which were not implemented as budgeted.

3. Unsatisfactory Projects Implementation

Twenty (20) projects with total disbursements amount of Kshs.43,600,000 were sampled for physical verification. However, fifteen (15) projects with a total disbursement amounting to Kshs.37,800,000 were unsatisfactory completed as detailed in **Appendix I**.

Under the circumstances, I am unable to confirm whether the public will receive benefits from the unsatisfactory completed projects.

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 November, 2021

Appendix I: Unsatisfactory Projects Implementation

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Result of Verification
1	Kapkoimur Primary School	Construction of dormitory	1,500,000	Project complete and in use but not labelled.
2	St. Brigitta Secondary School	Construction of dining and social hall	2,000,000	Project complete and in use. Observation - floor is too low and susceptible to flooding.
3	St. Joseph's Kapkenyoloi Secondary School	Construction of 3 complete classrooms. Purchase of school bus	9,500,000	Project complete and in use. Bus in school and labelled but procurement records were not provided.
4	Cheptopnon Primary School	Renovation of four (4) complete classrooms	900,000	Project complete and in use but not labelled.
5	Kapchebosei Primary School	Renovation of four (4) complete classrooms purchase of one acre of land.	1,800,000	Renovations complete and in use. No title documents for the acquired land
6	Kimng'oror Primary School	Completion of six (6) complete classrooms	800,000	Project incomplete but in use. Four classes done while two (2) were incomplete. Not done - floor, painting, facia board, window panes, black board, NGCDF label
7	Stephen Kositany Girls High School	Construction of 2 complete classrooms.	1,300,000	Project incomplete and in use. Floor needs repairing
8	SDA Kurgung Girls Secondary School	Construction of 4 complete classrooms on a double storey	1,600,000	Project incomplete. First floor under construction, Not done - windows, plaster, panes, wiring and ceiling

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Result of Verification
9	Fathers Lelei and Toror Primary School	Construction of administration block.	500,000	Project incomplete. Not done – Painting, windows, panes doors, wiring and ceiling
10	AIC Ndulele Secondary School	Construction of laboratory.	1,000,000	Project incomplete. Not done - Painting,
11	SDA Kimolwet Primary School	Construction of two classrooms	1,600,000	Project complete and in use but the classrooms floors completely worn out an indication of poor quality of works
12	AIC Kaigat Primary School	Construction of 4 classrooms	3,200,000	Construction complete but not in use. The veranda floor already cracked
13	AIC Kaigat Secondary School	Construction of a laboratory to completion and installation of gas system.	3,000,000	Construction ongoing-Works behind schedule and may affect national examinations that are to be held using the laboratory.
14	St. Michaels Secondary School Kabisaga	Purchase of school bus	7,100,000	Bus delivered but procurement records missing
15	ACK St. Luke Kapng'ombe	Walling, roofing and gas system, plastering of a laboratory	2,000,000	Walling and roofing done, painting poorly done with one coat, gas system not installed and contractor not on site.
	Total		37,800,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
CONSTITUENCY**


Reports and Financial Statements

For the year ended June 30, 2020


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 – 2020 (Kshs)	2018 – 2019 (Kshs)
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	68,000,000	160,725,358
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	14,000
TOTAL RECEIPTS		68,000,000	160,739,358
PAYMENTS			
Compensation of employees	4	2,827,990	3,502,013
Use of goods and services	5	5,989,086	7,327,200
Transfers to Other Government Units	6	68,448,470	43,800,000
Other grants and transfers	7	42,436,119	52,321,694
Acquisition of Assets	8	1,282,000	3,489,265
Other Payments	9	-	2,900,000
TOTAL PAYMENTS		120,983,665	113,340,172
SURPLUS/DEFICIT		(52,983,665)	47,399,185

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOSOP Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Elias Kimaiyo



Sub-County Accountant
Name: Stanley Kiptorus Kiptoo
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
CONSTITUENCY**

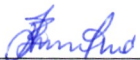
Reports and Financial Statements

For the year ended June 30, 2020


STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,353,787	56,337,452
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,353,787	6,337,452
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,353,787	56,337,452
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		3,353,787	56,337,452
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	56,337,452	8,938,266
Surplus/Deficit for the year		(52,983,665)	47,399,186
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		3,353,787	56,337,452

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOSOP Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Elias Kimaiyo



Sub-County Accountant
Name: Stanley Kiptorus Kiptoo
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MOSOP
CONSTITUENCY**

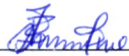
Reports and Financial Statements

For the year ended June 30, 2020


VIII. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	68,000,000	160,725,358
Other Receipts	3	-	14,000
		68,000,000	160,739,358
Payments for operating expenses			
Compensation of Employees	4	2,827,990	3,502,013
Use of goods and services	5	5,989,086	7,327,200
Transfers to Other Government Units	6	68,448,470	43,800,000
Other grants and transfers	7	42,436,119	52,321,694
Other Payments	9	-	2,900,000
		119,701,665	109,850,907
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		(51,701,665)	50,888,450
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	1,282,000	-3,489,265
Net cash flows from Investing Activities		1,282,000	3,489,265
NET INCREASE IN CASH AND CASH EQUIVALENT		(52,983,665)	47,399,185
Cash and cash equivalent at BEGINNING of the year	13	56,337,452	8,938,267
Cash and cash equivalent at END of the year		3,353,787	56,337,452

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOSOP Constituency financial statements were approved on _____ 2020 and signed by:



Fund Account Manager
Name: Elias Kimaiyo



National Sub-County Accountant
Name: Stanley Kiptoo
ICPAK Member Number:

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


IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	59,437,453	196,805,177	124,337,452	72,467,725	63.2%
Proceeds from Sale of Assets						
Other Receipts			0			0.0%
TOTAL RECEIPTS	137,367,724	59,437,453	196,805,177	124,337,452	72,467,725	63.2%
PAYMENTS						
Compensation of Employees	3,568,520	1,610,986	5,179,506	2,827,990	2,351,516	54.6%
Use of goods and services	8,764,995	1,785,629	10,550,624	5,989,086	4,561,538	56.6%
Transfers to Other Government Units	77,109,870	44,650,000	121,759,870	67,548,470	54,211,400	55.5%
Other grants and transfers	46,952,078	10,044,586	56,996,664	43,336,119	13,660,545	76.0%
Acquisition of Assets	972,261	1,332,252	2,304,513	1,282,000	1,022,513	56.4%
Other Payments	0		0			
Unallocated funds		14,000	14,000		14,000	
TOTAL	137,367,724	59,437,453	196,805,177	120,983,665	75,821,511	61.5%

Notes for Underutilization BELOE 90%

- Underutilization of Kshs 2,351,516 on compensation to employees was due to gratuity set aside but not yet expensed
- Underutilisation of kshs 54,211,400 to Transfer to other government units was as a results of fund not yet committed to projects
- Underutilisation of kshs 4,591,538 the use of goods and services was as a results of fund not yet received
- Underutilisation of kshs 13,660,545 on acquisition of assets was as a results of fund not yet received
- Underutilisation of kshs 14,000 was a result of uncommitted funds from appropriation in aid of funds AIE yet to be issued.

The NGCDF-MOSOP Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: Elias Kimaiyo


Sub-County Accountant
Name: Stanley Kiptoo
ICPAK Member Number:

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

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/sub-programme	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration and recurrent					
Committee expenses	2,248,000	505,044	2,753,044.00	1,454,200	1,298,844
Employees' salaries	3,413,600	1,610,986	5,024,586.00	2,708,770	2,315,816
Goods and services	2,395,543	777,930	3,173,473.35	1,528,046	1,605,427
Nssf	154,920	-	154,920.00	119,220	35,700
Monitoring and evaluation					
Goods and services	600,000	30,270	630,270.00	-	630,270
Ng-cdfc/pmc capacity building	1,721,452	126,245	1,847,696.44	939,400	908,296
Committee expenses	1,800,000	346,140	2,146,140.00	2,057,440	88,700
Emergency	-	-	-	-	-
Ack kapkeringon primary	-	-	-	400,000	-
Aic kabisaga mission	-	-	-	400,000	-
Aic kaigat primary school	-	-	-	1,000,000	-
Aic kaigat primary school	-	-	-	1,000,000	-
Aic kapsean primary	-	-	-	400,000	-
Aic lolkeringet primary	-	-	-	400,000	-
Chepterwai primary	-	-	-	400,000	-
Ndulele primary	-	-	-	400,000	-
Ngoroin primary	-	-	-	400,000	-
Sarugaa primary school	-	-	-	400,000	-
Singilet primary	-	-	-	400,000	-
St christine koria	-	-	-	400,000	-
St peters kapsean	-	-	-	400,000	-
Surungai primary	-	-	-	400,000	-
Tegeiyat primary school	-	-	-	400,000	-
Tuktuk primary sch	-	-	-	400,000	-
Emergency security	7,198,241	1,696,055	8,894,296.38	7,600,000	1,294,296

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

Deputy county commissioner kabiyet	600,000	-	600,000.00	-	600,000
Kabiemit chief's office	840,000	-	840,000.00	840,000	0
Kamungei police post/station	500,000	-	500,000.00	-	500,000
Kurgung d.o's office	1,200,000	-	1,200,000.00	-	1,200,000
Ndalat police post	-	1,600,000	1,600,000.00	-	1,600,000
Kamasai police station	-	400,000	400,000.00	-	400,000
Kamasai chiefs office	-	400,000	400,000.00	-	400,000
Kabyemit chiefs office	-	400,000	400,000.00	-	400,000
bursary					
Bursary secondary schools	17,363,837	415,179	17,779,015.20	17,420,189	358,826
Bursary tertiary institutions	17,000,000	2,603,625	19,603,625.40	15,325,930	4,277,695
Sports					
Kabiyet ward sports tournament	100,000	-	100,000.00	-	100,000
Ndalat ward sports tournament	100,000	-	100,000.00	-	100,000
Chepterwai ward sports tournament	100,000	-	100,000.00	-	100,000
Sangalo/kebulonik ward sports tournament	100,000	-	100,000.00	-	100,000
Kurgung/ surungai ward sports tournament	100,000	-	100,000.00	-	100,000
Kabisaga ward sports tournament	100,000	-	100,000.00	-	100,000
Ndalat sports marathon	500,000	-	500,000.00	-	500,000
Kipkaren ward sports tournament	100,000	-	100,000.00	-	100,000
Sports(Sports Equipment and costumes)		1,100,000	1,100,000.00	1,100,000	0
Environment					
Kebulwet primary school	500,000	-	500,000.00	400,000	100,000
Sda tirin primary school	50,000	-	50,000.00	-	50,000
Soin primary school	500,000	-	500,000.00	500,000	0
Innovation hub	-	222,027	222,027.00	-	222,027
Environment	-	1,207,700	1,207,700.00	150,000	1,057,700
Other government institutions					
Abc labuiywet primary school		600,000	600,000.00	600,000	0
Ack holy trinity primary school	800,000	-	800,000.00	-	800,000
Ack kolonget primary school	600,000	-	600,000.00	-	600,000

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

Aic kamotong primary school	450,000	-	450,000.00	450,000	0
Aic kapkatet primary school- kimogoch	1,600,000	-	1,600,000.00	800,000	800,000
Aic kaptich primary school	500,000	500,000	500,000.00	500,000	0
Aic laboret girls primary	500,000		500,000.00	-	500,000
All saints bishop muge kapkoimur primary school		700,000	700,000.00	700,000	0
Bishop muge kamogoiwo primary school	600,000	-	600,000.00	-	600,000
Bishop muge memorial school		1,500,000	1,500,000.00	1,500,000	0
Chepkatet primary school		200,000	200,000.00	200,000	0
Chepnyogon primary school	240,000	-	240,000.00	-	240,000
Cheptonon primary school		900,000	900,000.00	900,000	0
Chumek primary school	400,000	-	400,000.00	400,000	0
Elite kiptangus primary school	800,000	-	800,000.00	-	800,000
Fathers toror and lelei primary school	-	500,000	500,000.00	500,000	0
Fathers toror lelei primary sch.	800,000	-	800,000.00	-	800,000
Kabchebosei primary school	1,000,000	-	1,000,000.00	-	1,000,000
Kabisaga primary school	-	300,000	300,000.00	300,000	0
Kabose primary school	1,600,000	-	1,600,000.00	-	1,600,000
Kapchebosei primary school	-	800,000	800,000.00	800,000	0
Kapkawa primary	-	800,000	800,000.00	800,000	0
Kapkorio primary school	-	600,000	600,000.00	600,000	0
Kapkorio primary school	800,000	-	800,000.00	-	800,000
Kapsabaot primary school	-	1,000,000	1,000,000.00	1,000,000	0
Kapsato primary	1,000,000		1,000,000.00	1,000,000	0
Kapserton primary school	-	500,000	500,000.00	500,000	0
Kebulwet primary school	-	500,000	500,000.00	500,000	0
Kipkaren town ship primary	3,200,000	-	3,200,000.00	-	3,200,000
Kipngoror primary school	-	800,000	800,000.00	800,000	0
Kipsamoiteadventist primary school	800,000	-	800,000.00	-	800,000
Kipsamoo primary school	-	400,000	400,000.00	400,000	0
Kiptangus primary school	800,000		800,000.00	-	800,000
Koiban primary primary school	-	300,000	300,000.00	300,000	0
Koilel primary school	600,000	-	600,000.00	600,000	0
Koromo primary school	800,000	-	800,000.00	800,000	0

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

Kwindich primary school	-	1,600,000	1,600,000.00	-	1,600,000	-	1,600,000
Laboret day primary	800,000	-	800,000.00	-	-	-	800,000
Ndalat d.e.b primary school	-	600,000	600,000.00	600,000	-	600,000	0
Ndalat jobs outreach primary school	-	1,000,000	1,000,000.00	1,000,000	-	1,000,000	0
Ndalat job's outreach school	1,000,000	-	1,000,000.00	-	-	-	1,000,000
Ngariet primary school	-	1,000,000	1,000,000.00	-	-	-	1,000,000
Ngenyilel primary	500,000	-	500,000.00	-	-	-	500,000
Ngoromosio primary school	800,000	-	800,000.00	800,000	-	800,000	0
Nyigoon primary	1,400,000	-	1,400,000.00	-	-	-	1,400,000
S.d.a panama primary school	-	200,000	200,000.00	200,000	-	200,000	0
Samutet primary school	-	600,000	600,000.00	600,000	-	600,000	0
Sangalo central primary school	-	600,000	600,000.00	600,000	-	600,000	0
Sangalo township primary school	800,000	-	800,000.00	-	-	-	800,000
Sarora primary	1,600,000	-	1,600,000.00	1,600,000	-	1,600,000	800,000
Saru gaa primary school	-	400,000	400,000.00	400,000	-	400,000	0
Sda kolonget primary school	600,000	-	600,000.00	-	-	-	600,000
Sdakimolwet primary school	1,600,000	-	1,600,000.00	1,600,000	-	1,600,000	800,000
Sirsiron primary school	-	1,000,000	1,000,000.00	1,000,000	-	1,000,000	0
St alamano primary	1,600,000	-	1,600,000.00	-	-	-	1,600,000
St andrews kapno primary school	700,000	-	700,000.00	-	-	-	700,000
St francis katanin primary school	800,000	-	800,000.00	-	-	-	800,000
St john sokyot primary	800,000	-	800,000.00	-	-	-	800,000
St. Benedict primary school kaptich	1,600,000	-	1,600,000.00	-	-	-	1,600,000
St.jude tolilet primary school	-	400,000	400,000.00	400,000	-	400,000	0
St.pauls kapkechui primary school	-	600,000	600,000.00	600,000	-	600,000	0
St.pauls kemeleit primary school	-	800,000	800,000.00	800,000	-	800,000	0
St.peter's birei primary	-	800,000	800,000.00	800,000	-	800,000	0
Tangaratwet primary school	-	500,000	500,000.00	500,000	-	500,000	0
Tegeiyat primary school	800,000	-	800,000.00	-	-	-	800,000
Tuktuk primary school	-	400,000	400,000.00	400,000	-	400,000	0
Ack st.luke kapngombe sec school	-	1,000,000	1,000,000.00	1,000,000	-	1,000,000	0
Ackst luke kapngombe secondary school	2,000,000	-	2,000,000.00	2,000,000	-	2,000,000	1,000,000
Aic cheptonon secondary	2,000,000	-	2,000,000.00	-	-	-	2,000,000
Aic cheptuiyet secondary	898,470	-	898,470.00	898,470	-	898,470	0
Aic cheptuiyet secondary school	-	1,200,000	1,200,000.00	1,200,000	-	1,200,000	0

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Aic kaigat secondary school	3,000,000	-	3,000,000.00	-	3,000,000
Aic kamanyinya secondary school	900,000	900,000	900,000.00	900,000	0
Aic moi kabiemit secondary school	-	200,000	200,000.00	200,000	0
Aic moi kabiemit secondary school	-	800,000	800,000.00	800,000	0
Aic ndulele secondary	1,921,400	-	1,921,400.00	1,000,000	921,400
Aic ndulele secondary school	-	1,000,000	1,000,000.00	1,000,000	0
Chepkemel secondary	2,000,000	-	2,000,000.00	-	2,000,000
Cheptil secondary school	1,000,000	-	1,000,000.00	1,000,000	0
Chepyakoris secondary school	-	800,000	800,000.00	800,000	0
Kabiyet boys high school	-	1,050,000	1,050,000.00	-	1,050,000
Kamwega secondary school	3,000,000	-	3,000,000.00	-	3,000,000
Kapkoimur secondary	600,000	-	600,000.00	-	600,000
Kapkoimur secondary school	-	700,000	700,000.00	700,000	0
Kapkoimur secondary school	-	800,000	800,000.00	800,000	0
Koiban secondary school	-	2,000,000	2,000,000.00	2,000,000	0
Koitalel sameoi secondary school	-	1,200,000	1,200,000.00	1,200,000	0
Kurgung boys high school	-	700,000	700,000.00	700,000	0
Oimaroroi secondary	1,000,000	-	1,000,000.00	-	1,000,000
Sarura girls secondary school	-	800,000	800,000.00	800,000	0
Sda kurgung girls	1,600,000	-	1,600,000.00	1,600,000	0
Sigot secondary school	-	500,000	500,000.00	500,000	0
St joseph kapkenyeloi secondary school	7,100,000	-	7,100,000.00	7,100,000	0
St peters eisero girls secondary school	3,200,000	-	3,200,000.00	-	3,200,000
St peters ngenyilel secondary school	1,600,000	-	1,600,000.00	-	1,600,000
St thomas secondary kaiboi	-	1,500,000	1,500,000.00	-	1,500,000
St thomas secondary kaiboi	800,000	-	800,000.00	800,000	0
St thomas secondary kaiboi	800,000	-	800,000.00	-	800,000
St. Michaels sec sch. Kabisaga	7,100,000	-	7,100,000.00	7,100,000	0
St. Monica kapkoros secondary	1,000,000	-	1,000,000.00	-	1,000,000
St.andrew kapsato secondary school	-	800,000	800,000.00	800,000	0
St.benedict kipsamoite secondary school	-	1,000,000	1,000,000.00	1,000,000	0
St.brigitta girls secondary school	-	1,000,000	1,000,000.00	1,000,000	0
St.josephs kapkenyeloi secondary school	-	1,200,000	1,200,000.00	1,200,000	0
St.patrick's chemnoet secondary school	-	1,200,000	1,200,000.00	1,200,000	0
St.peters eisero girls high school	-	1,000,000	1,000,000.00	1,000,000	0

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Stephen kositany girls	-	1,000,000	1,000,000.00	-	1,000,000
Stephen kositany girls	1,300,000	-	1,300,000.00	-	1,300,000
Stephen kositany girls	1,600,000	-	1,600,000.00	1,300,000	300,000
Sthephen kositany girls		900,000	900,000.00	900,000	0
Tabolwa secondary school	800,000	-	800,000.00	800,000	0
Acquisition of assets					
Ng-cdf office	682,004		682,004.00	682,000	4
Ng-cdf office	290,257	732,052	1,022,309.00	-	1,022,309
Ng cdf	-	600,000	600,000.00	600,000	0
Purchase of furniture and equipment	-	200	200.00	-	200
Sale of tender	-	14,000	14,000.00	-	14,000
	137,367,724	59,437,453	196,805,177	120,983,665	75,821,512

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

External Assistance

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

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

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

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

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7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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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 2020.

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	B 005121		53,048,276
Normal Allocation	B005385		1,736,206
	B030102		10,000,000
	B005415		20,000,000
	B006462		6,000,000
	B724,482		11,000,000
	B047035		7,500,000
	B047596		51,440,876
	B041145	4,000,000	
	B041323	18,000,000	
	B047741	5,000,000	
	B047982	9,000,000	
	B049390	17,000,000	
	B104415	15,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		68,000,000	160,725,358

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	2,077,520	1,744,198
Basic wages of casual labor	107,000	75,000
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Other personnel payments		
Employer contribution to NSSF	215,338	57,570
Gratuity-contractual employees	428,132	1,625,245
TOTAL	2,827,990	3,502,013

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	176,500	988,746
Electricity		
Water & sewerage charges		
Office rent		
Communication, supplies and services	208,710	2,300
Domestic travel and subsistence	98,800	
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	939,400	1,592,050
Hospitality supplies and services	151,765	
Other committee expenses		1,938,200
Committee allowance	3,478,600	1,934,400
Insurance costs		
Specialised materials and services		
Office and general supplies and services	184,065	
Fuel , oil & lubricants	300,000	400,000
Other operating expenses		
Bank service commission and charges	33,010	
Other Operating Expenses	58,960	
Security operations		
Routine maintenance - vehicles and other transport equipment	320,276	471,504
Routine maintenance- other assets	39,000	
TOTAL	5,989,086	7,327,200

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	25,350,000	23,900,000
Transfers to Secondary Schools	43,098,470	19,900,000
Transfers to Tertiary Institutions		
Transfers to Health Institutions		
TOTAL	68,448,470	43,800,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	17,420,189	18,972,099
Bursary –Tertiary	15,325,930	14,006,688
Bursary- Special Schools	-	
Mocks & CAT	-	
Water	-	
Food Security	-	
Electricity	-	
Security	840,000	7,555,000
Roads and Bridges	-	
Sports	100,000	1,736,207
Environment	50,000	1,192,300
Cultural Projects	-	
Agriculture	-	
Emergency Projects	600,000	8,859,400
TOTAL	2,436,119	52,321,694

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,252,000.00	-
Refurbishment of Buildings	-	2,709,465
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings		498,800
Purchase of computers ,printers and other IT equipment	30,000	281,000
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	1,282,000	3,489,265

9. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan		2,900,000
ICT Hubs		
TOTAL	-	2,900,000

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10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Cooperative Bank, Eldoret Branch. Mosop NG-CDF A/C no. 01120086387700</i>	3,353,786	56,337,452
Total	3,353,786	56,337,452
10B: CASH IN HAND		
Other Locations (<i>specify</i>)		
Total		

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11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary]

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1		
Name 2		
Name 3		
Add as appropriate		
Total		

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	56,337,452	8,938,266
Cash in hand		
Imprest		
Total	56,337,452	8,938,266

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019

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Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			

a. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

b. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,351,516	1,610,986
Use of goods and services	4,561,538	1,785,629
Amounts due to other Government entities (see attached list)	54,211,400	44,650,000
Amounts due to other grants and other transfers (see attached list)	13,660,545	10,044,586
Acquisition of assets	1,022,513	1,332,252
Others Unallocated Funds	14,000	14,000
	75,821,512	59,437,453

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	10,102,706.00	7,510,095.00

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	b	c	d=a-c	
Construction of buildings					
Sub-Total					
Construction of civil works					
Sub-Total					
Supply of goods					
Sub-Total					
Supply of services					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

NGCDF C STAFF	Job Group	OUTSTANDING BAL JUNE 2020	OUTSTANDING BAL JUNE 2019	Comments
Philister jepleting	H	129,363.00	43,465.00	
Sarah seurey	H	129,363.00	42,062.00	
David maru	H	129363	33852	
Theophilus kipyege	H	62094		Employed in the FY 2020
Amon tanui	J	91,742.64		Employed in the FY 2020
Alice cheruto	H	100,750.00	33852	
Nancy chemutai	J	139,500.00	46872	
Total		782,175.64	200,103.00	

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ANNEX 3 – UNUTILIZED FUND

NAME	BRIEF TRANSACTION DESCRIPTION 2019/2020	OUTSTANDING BALANCE 2019/2020	OUTSTANDING BALANCE 2018/2019
	Kshs	Kshs	Kshs
Compensation To Employees			
Employees' Salaries	Payment of employees salaries and statutory deductions	2,315,816	1,610,986
NSSF	Employer contribution for employees	35,700	
		2,351,516	1,610,986
Use of Goods and Services			
Committee expenses	Payment of CDFc allowances and other related expenses	1,298,844	505,044
Goods and services	Offices running related expenses	1,635,427	777,930
MONITORING EVALUATION			
Goods and Services	Monitoring related goods and services expenses	630,270	30,270
NG-CDFC/PMC Capacity Building		908,296	126,245
Committee Expenses	Payment of committee monitoring expenses	88,700	346,140
		4,561,538	1,785,629
Amount due to other grants and other transfers			
Emergency	Gather for unforeseen occurrences within the constituency	1,294,296	1,696,055
Deputy county commissioner kabiyet	Construction of a septic tank	600,000	
Kamungei police post/station	Completion of police post	500,000	
Kurgung d.o's office	Construction of ACC residence	1,200,000	
Ndalat Police post	Construction of police Post	1,600,000	1,600,000
Kamasai Police Station	Construction of chiefs office	400,000	400,000

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Kamasai Chiefs Office	Construction of chiefs office	400,000	400,000
Kabyemit Chiefs Office	Construction of chiefs office	400,000	400,000
Bursary secondary schools	Fee subsidy for secondary school students	358,826	415,179
Bursary Tertiary Institutions	Fees subsidy for tertiary institutions student	4,277,695	2,603,625
SPORTS			
Kabiyet ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Ndalat ward Sports Tournament	Facilitate sports activities in the ward	100,000	
chepterwai ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Sangalo/Kebulonik ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Kurgung/ surungai ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Kabisaga ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Ndalat sports marathon	sponsor annual ndalat marathon	500,000	
Kipkaren ward Sports Tournament	Facilitate sports activities in the ward	100,000	
Sports	Facilitate sports activities in the ward	0	1,100,000
Kebulwet primary school	Construction of ablution block	100,000	
SDA Tiriin primary school	Purchase of lighting arrestors	50,000	
Innovation Hub	Construction of ICT hubs	222,027	222,027
Environment	Planting of tree seedlings	1,057,700	1,207,700
		13,660,545	10,044,586
Amount Due to other Government Entities			
ACK St.luke kapngombe sec school	walling roofing plastering and wiring and plumbing works of a laboratory	0	1,000,000
AIC Cheptuiyet secondary school	roofing, plastering and painting of a laboratory	0	1,200,000
AIC kamanyinya secondary school	Waste water system, gas system, plastering and painting of laboratory.	0	900,000
AIC Moi Kabiemit Secondary school	purchase of stools and wiring of a laboratory	0	200,000

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AIC Moi Kabieimit Secondary school	Roofing,fixing of doors ,plastering and painting of two classrooms	0	800,000
AIC Ndulele Secondary school	waaling,roofing,plastering ,wiring and plumping works of a laboratory	0	1,000,000
Chepyakorisi secondary school	construction of two classrooms to completion	0	800,000
Kabiyet boys high school	Drilling of borehole	1,050,000	1,050,000
Kapkoimur secondary school	roofing ,fixing of doors and windows ,plastering and painting of a girls dormitory	0	700,000
Kapkoimur secondary school	Completion of dormitory	0	800,000
Koiban secondary school	construction of a laboratory to completion	0	2,000,000
Koitalel sameoi secondary school	construction of three classrooms to completion	0	1,200,000
Kurgung Boys High School	construction of two classrooms to completion	0	700,000
Sarura girls secondary school	construction of two classrooms to completion	0	800,000
Sigot secondary school	flooring,fixing of doors and windows,plastering and painting of boys dormitory	0	500,000
St Thomas secondary kaiboi	plumping,electrical installations ,construction of tables and ceiling of a laboratory	1,500,000	1,500,000
St.Andrew Kapsato secondary school	plumping and gas systems of a laboratory	0	800,000
St.Benedict Kipsamoite secondary school		0	1,000,000
St.Brigitta girls secondary school	walling cables,plasterin, fitting of doors and windows,floor screeding and painting of a dinning hall.	0	1,000,000
St.Josephs Kapkenyeloi secondary school	construction of three classrooms to completion	0	1,200,000

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St.Patricks Chemnoet secondary school	construction of three classrooms to completion	0	1,200,000
St.Peters Eisero girls high school	construction f a laboratory to completion	0	1,000,000
Stephen kositany Girls	Construction of Dinning	1,000,000	1,000,000
Sthephen kositany girls	Drilling of borehole	0	900,000
ABC Labuiywet primary school	fixing of floor, doors , plstering and painting of three classrooms	0	600,000
AIC Kaptich primary school	plastering ,flooring,fixing of windows and doors of a dormitory	0	500,000
All saints Bishop Muge Kapkoimur primary school	plastering ,fixing of windows and doors ,painting and flooring of 7 classrooms	0	700,000
Bishop Muge Memorial school	Construction of a Dormitory to completion	0	1,500,000
Chepkatet primary school	Plastering ,flooring ,fixing of window and doors to completion	0	200,000
Cheptonon primary school	reroofing,flooring ,painting of 8 classrooms	0	900,000
Fathers Toror and Lelei Primary School	roofing ,fixing of doors and windows and painting of administration	0	500,000
Kabisaga Primary School	Plastering,flooring,fixing of windows and doors,painting and facia board of an administration block	0	300,000
Kapchebosei primary school	fixing of windows ,plastering and painting of four classrooms	0	800,000
Kapkawa Primary	Renovation of classrooms	0	800,000
Kapkorio primary school	fixing of doors and windows ,flooring,plastering and painting of eight classrooms	0	600,000
Kapsabaot primary school	fixing of doors and windows ,plastering and painting of three classrooms	0	1,000,000
Kapserton primary school	pastering ,wiring ,flooring and fixing of ceiling of administration block.	0	500,000

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Kebulwet primary school	fixing of doors and windows flooring ,painting and verandah of an administration bock	0	500,000
Kipngoror primary school	roofing fixing of doors and windows plastering and painting of 3 classrooms	0	800,000
Kipsamoo primary school	fixing of windows and doors plastering and painting of eight classrooms	0	400,000
Koiban primary primary school	plastering paintaing flooring fixing of window glasses ceiling and wiring two classrooms.	0	300,000
Kwindich primary school	contruction of two classrooms to completion	1,600,000	1,600,000
Ndalat D.E.B primary school	fixing of doors and windoms, plastering flooring painting and verendah of two classrooms	0	600,000
Ndalat jobs outreach primary school	purchase of two acres of land	0	1,000,000
Ngariet primary School	Purchase of land	1,000,000	1,000,000
S.D.A panama primary school	plastering fixing of doors and windors ceiling paing of one classroom	0	200,000
Samutet primary school	plastering, fixing of windows and doors and floor of five classrooms	0	600,000
Sangalo central primary school	fixing of doors, windows,plastering and painting of three classrooms	0	600,000
Saru gaa primary school	floor windows and doors plastering of four classrooms.	0	400,000
Sirsiron primary school	purchase of two acres of land	0	1,000,000
St.jude Tolilet primary school	flooring ,plastering , painting and fixing of windows of two classrooms	0	400,000
St.pauls kapkechui primary school	plastering, fixing of windows and doors,plastering and painting of 5 classrooms	0	600,000
St.pauls kemeleit primary school	contruction of two classrooms to completion	0	800,000

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St.peter's Birei primary	contruction of two classrooms to completion	0	800,000
Tuktuk Secondary School	Construction of classrooms	0	500,000
Tuktuk primary cshool	fixing of glasses, and painting of two classrooms and painting of additional three others	0	400,000
ACK Holy Trinity Primary School	Construction of one classroom to completion	800,000	
ACK kolonget primary school	Completion of four classrooms; Fixing of windows, plastering and painting	600,000	
ACKSt Luke kapngombe secondary school	Construction of a 80 student girls dormitory to completion	1,000,000	
AIC cheptonon secondary	Construction of a 80 student girls dormitory to completion	2,000,000	
AIC kaigat secondary school	Construction of a laboratory to completion to accommodate 30 students.	3,000,000	
AIC Kapkatet primary school-kimogoch	Construction of two classrooms to completion	800,000	
AIC laboret girls primary	Renovation of 5 classrooms to completion; Plastering, floor repairs and painting	500,000	
AIC Ndulele secondary	Completion works: Fixing of doors windows, plastering, drainage, gas system and painting of a laboratory to serve 48 students.	921,400	
Bishop Muge kamogoiwo primary school	Completion of two classrooms; Fixing of floor slab, doors, windows and plastering and painting	600,000	
Chepkemel secondary	Co-funding of a laboratory; Foundation, slabbing, walling, flooring, roofing, plastering and painting (the worktops, plumbing and gas system to be completed by the school to its completion and serve 30 students)	2,000,000	

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Chepnyogson primary school	Completion of two classrooms; Fixing of doors, plastering and painting	240,000
Elite kiptangus primary school	Construction of one classroom to completion	800,000
Fathers Toror Lelei primary sch.	Completion of an administration block ; Fixing of doors and windows, plastering and painting of five offices	800,000
Kabhebosei primary school	Completion of an administration block ; Fixing of doors and windows, plastering and painting of five offices	1,000,000
Kabose primary school	Purchase of one acres of land	1,600,000
Kamwega secondary school	Construction of a laboratory to completion to accommodate 30 students.	3,000,000
Kapkoimur secondary	Construction of septic tank	600,000
Kapkorio primary school	Construction of one classroom to completion	800,000
Kipkaren town ship primary	Renovation of 5 classrooms to completion; flooring, roof painting, fixing of window panes and doors and painting	3,200,000
Kipsamoiteadventist primary school	Construction of one classroom to completion	800,000
Kiptangus primary school	Construction of one classroom to completion	800,000
Laboret day primary	Renovation 6 classrooms to completion; Flooring, fixing window panes and roof painting	800,000
Ndalat job's outreach school	Renovation 6 classrooms to completion; Flooring, fixing window panes and roof painting	1,000,000
Ngenyilel primary	Renovation of seven classrooms to completion; Painting, fixing of window panes and floor repairs	500,000
Nyigoon primary	Drilling and casing of a borehole	1,400,000

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OImaroro secondary	Construction of a library to completion to accommodate 50 students	1,000,000
Sangalo township primary school	Construction of a library to completion to accommodate 50 students	800,000
Sarora primary	Construction of two classrooms to completion	800,000
SDA Kolonget primary school	Construction of two classrooms to completion	600,000
SDAkimolwet primary school	Construction of two classrooms to completion	800,000
St Alamano primary	Construction of two classrooms to completion	1,600,000
St andrews kapno primary school	Renovation of six classrooms to completion: Fixing of 6 windows and four doors. Plastering and painting	700,000
St francis katanin primary school	Renovation of six classrooms to completion: Fixing of 6 windows and four doors. Plastering and painting	800,000
St john sokyot primary	Renovation of six classrooms to completion; Reroofing , fixing of steel doors and floor repairs	800,000
St peters eisero girls secondary school	Construction of four classrooms to completion	3,200,000
St Peters Ngenyilel Secondary School	Construction of two classrooms to completion	1,600,000
ST Thomas secondary kaiboi	Completion of a laboratory; Construction of work tops, plumbing works, gas system and electrical installation) to accommodate 30 students	800,000
St. Benedict primary school kaptich	Construction of two classrooms to completion	1,600,000

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St. Monica kapkoros secondary	Completion of 800 student capacity dinning hall ; Plastering, fixing of window panes, electrical works and painting.(Additional fund to be allocated next FY for pending project activities)	1,000,000	
Stephen kositany girls	Construction of two classrooms to completion	300,000	
Stephen kositany girls	Completion of 800 student capacity dinning hall ; Plastering, fixing of window panes, electrical works and painting.(Additional fund to be allocated next FY for pending project activities)	1,300,000	
Tegeiyat primary school	Construction of one classroom to completion	800,000	
		54,211,400	44,650,000
Acquisition of Assets			
NG-CDF office		4	
NG-CDF office	Fencing of CDF office	1,022,309	732,052
NG CDF			600,000
Purchase of furniture and equipment	Purchase of office equipment	200	200
		1,022,513	1,332,252
Unallocated Amount		14,000	14,000
		14,000	14,000

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/19
Land				
Buildings and structures	8,612,317	1,252,000		9,864,317
Transport equipment	3,814,400			3,814,400
Office equipment, furniture and fittings	2,822,050			2822,050
ICT Equipment, Software and Other ICT Assets		30,000		30,000
Other Machinery and Equipment	22,144,910			22144,910
Heritage and cultural assets				
Intangible assets				
Total	37,393,677	1,282,000		38,646,027

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC PROJECT NAME	BANK	BRANCH	ACCOUNT NUMBER	BANK BALANCE 2019 -2020	BANK BALANCE 2018/2019
SANGALO PRIMARY SCH	COOPERATIVE	ELDORET	1139326634100	3,170.00	3,170.00
AIC KABISAGA MISSION	COOPERATIVE	ELDORET	1141442480900	282,653.00	2,453.00
AIC LOLKERINGET PRIMARY	COOPERATIVE	ELDORET	11414442995500	55,999.00	833.00
AIC NDULELE SEC SCHOOL	COOPERATIVE	ELDORET	1139441396300	1,190,770.00	19,045.00
ALL SAINTS BISHOP KAPKOIMUR	COOPERATIVE	ELDORET	1139441210400	13,870.00	580.00
CHEPTONON PRIMARY SCHOOL	COOPERATIVE	ELDORET	1141957694400	12,782.00	-
KABIEMIT CHIEFS OFFICE	COOPERATIVE	ELDORET	1141880211400	145,210.00	4,775.00
KABISAGA PRIMARY	COOPERATIVE	ELDORET	1139440771200	130.00	6,650.00
KABIYET TOWNSHIP PRIMARY SCHOOL	COOPERATIVE	ELDORET	1139440671100	1,013.00	1,012.00
KAPKAWA BAPTIST PRIMARY	COOPERATIVE	ELDORET	1139440091000	2,197.00	1,596.00
KAPKORIO PRIMARY	COOPERATIVE	ELDORET	1141443545500	18,596.00	18,596.00
KAPSERTON PRIMARY SCH	COOPERATIVE	ELDORET	1139441395700	104,218.00	2,209.00
NDALAT JOB'S OUTREACH	COOPERATIVE	ELDORET	1139185658300	2,005.00	2,005.00
NGORONIN PRIMARY	COOPERATIVE	ELDORET	1139185672600	386,524.00	6,424.00
ST.JUDE TOLILET PRIMARY SCH	COOPERATIVE	ELDORET	1139441331900	444,390.00	44,930.00
ST.PAUL'SKAPKECH UI PRI SCHOOL	COOPERATIVE	ELDORET	1139440844800	1,527.00	2,587.00
TANGARATWET PRIMARY SCH	COOPERATIVE	ELDORET	1139185747000	12,630.00	2,510.00
TUKTUK PRIMARY SCH	COOPERATIVE	ELDORET	1141443724200	89,641.00	2,919.00
CHEPTERWAI PRIMARY	COOPERATIVE	ELDORET	1139185738100	127,440.00	1,250.00
ABC LABUIYWET PRIMARY SCH	COOPERATIVE	WEBUYE	1139610521501	600,823.00	723.00
ACK SARORA SEC SCHOOL	CO-OPERATIVE	ELDORET	1139441364200	412,988.00	804,396.00

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EISERO GIRLS SEC SCH	CO-OPERATIVE	ELDORET	113918398820 0	486,570.00	2,002,447.00
KAPKOIMUR SEC SCHOOL	CO-OPERATIVE	ELDORET	113904681830 1	46,329.00	44,590.00
KOIBAN SECONDARY SCH	CO-OPERATIVE	ELDORET	114144381420 0	521,030.00	1,068,902.00
KOILEL Primary	CO-OPERATIVE	ELDORET	114144310330 0	690,393.00	90,292.00
MOSOP SPORTS AND CULTURE	CO-OPERATIVE	ELDORET	114188012640 0	162,755.00	222,492.00
SDA KIMOLWET PRIMARY	CO-OPERATIVE	ELDORET	114144353880 0	801,053.00	1,052.00
ST JOSEPHS KAPKENYELOI SECONDARY	CO-OPERATIVE	ELDORET	114144103100 0	1,367.00	1,203.00
ST MICHAELS SECONDARY SCHOOL KABISAGA	CO-OPERATIVE	ELDORET	113918586710 0	25,143.00	402,343.00
ST THOMAS KAIBOI Secondary	CO-OPERATIVE	ELDORET	113918572250 0	802,144.00	2,143.00
ST.BRIGITTA GIRLS HIGH SCH	CO-OPERATIVE	ELDORET	114104581130 0	91,577.00	939,508.00
ST.JOSEPH KAPKENYILOI	CO-OPERATIVE	ELDORET	114144103100 0	1,367.00	1,203,177.00
ST.PACTRICKS CHEMNOET SEC. SCHOOL	CO-OPERATIVE	ELDORET	113944136840 0	152,722.00	202,258.00
AIC KAPKATET PRIMARY	CO-OPERATIVE	KAPSABE T	113932952010 0	819,005.00	401,025.00
AIC KAMOTONG PRIMARY	EQUITY	ELDORET	300299742104	665.00	
SIRSIRON PRIMARY SCHOOL	EQUITY	ELDORET	300298976063	1,000,971.00	
ST.PAULS KEMELIET PRI	EQUITY	ELDORET	300267408808	104,698.00	
KIPSAMOO PRIMARY SCHOOL	EQUITY	KAPSABE T	490266504086	45.00	
ST.BENEDICT KIPSAMOITE SEC	EQUITY	KAPSABE T	490262222805	486,296.00	
Totals				10,102,706.00	7,510,095.00

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Auditor	Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1 Cash and Cash Equivalents	The Statement of Liabilities reflect of Kshs. 56,337,452 as at June 2019. However, examination of the reconciliation statement for the month of June 2019 revealed payments in the bank statement amounting to Kshs. 2,899,895 not recorded in the cashbook. No explanation was provided for failure to record the payments in the cashbook.	Assets and a bank balance as at 30 June 2019. However, examination of the bank reconciliation statement for the month of June 2019 revealed payments in the bank statement amounting to Kshs. 2,899,895 not recorded in the cashbook. No explanation was provided for failure to record the payments in the cashbook.	Efforts are being made to resolve the payments. Reminder letters have been sent to the then office bearers to shed light on the payments. Further, the matter is currently being handled by the national treasury and NG-CDF Board.	Elias Kimaiyo, Fund Account Manager	Not resolved	
4.1 Variance in Fixed Assets	Annexure 4 to the financial statement for the year 2018/2019 reflects a figure of Kshs. 32,360,825 as fixed asset for the year. However, the fixed assets register reflected a figure of Kshs. 37,445,677 resulting to a variance of Kshs. 5,084,852. Consequently, the accuracy and	Annexure 4 to the financial statement for the year 2018/2019 reflects a figure of Kshs. 32,360,825 as fixed asset for the year. However, the fixed assets register reflected a figure of Kshs. 37,445,677 resulting to a variance of Kshs. 5,084,852. Consequently, the accuracy and	The Fixed asset brought forward in the FY 2017/2018 was kshs 33,904,762 and the additional during the FY 2018/2020 was kshs 3,489,265 bringing the total assets value to 37,445,677. The error has been corrected	Elias Kimaiyo, Fund Account Manager	Resolved	

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Reference No. on the external audit Report	Issue / Auditor	Observations from	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		completeness of fixed assets for the year of Kshs. 32,360,825 could not be confirmed.	accordingly in the financial statements. Enclosed find copies of the inventories register as at 30 th June 2019 and 30 th June 2018			
4.3.1 St Eisero Girls Secondary School	Included in Secondary schools to 19,900,000 disbursements amounting to Kshs. 2,000,000 towards construction of a laboratory to completion. According to the project code list for the year 2018-2019 the school was allocated Kshs. 3,000,000 towards construction of the laboratory. Information made available indicate that the balance of Kshs. 1,000,000 was subsequently made on 15 July 2019 vide payment voucher number xxx cheque number xxx. However, the amount could not be traced in the project management committee's account number 01139183988200 maintained in Co-operative bank Eldoret	The amount was received by the school and erroneously banked to school operational account the management of the school were notified of the anomaly but unfortunately they had expensed the money.	Elias Kimaiyo, Fund Account Manager	Resolved		

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Reference No. on the external audit Report	Issue / Auditor Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.3.2 Koitalel Samoei Secondary School	branch. Included in transfers to Primary schools of Kshs. 23,900,000 is a disbursement of Kshs. 1,200,000 to Koitalel Samoei Secondary School for construction of three classrooms to completion. According to the project code list for the year 2018-2019 the school was allocated Kshs. 2,400,000 towards the project which had been fully disbursed as at the time of audit in January 2019. The contract of the construction of the three classrooms was awarded to M/s Rotken investment Ltd at a contract sum of Kshs. 2,399,995. The site was handed over on 18 th June 2019 with a contract period of one hundred and twenty days to deliver the works. A total of Kshs. 1,700,000 had been paid towards the project as at the time of audit. A site visit carried out on 10 th January 2019 revealed that the three classrooms were built and	The contractor awarded the tender to construct three classrooms at Koitalel Samoei Secondary School delayed to complete the project within the contract period. Several meetings site were held to fast tract the process but were not been fruitful. The contract was terminated and completion works done through labour contract. The works are currently completed and in use	Elias Kimaiyo, Fund Account Manager	Resolved	

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Reference No. on the external audit Report	Issue / Auditor	Observations from	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.3.2 Sirsiron Primary School		<p>roofed with one classroom fitted with windows and a door. All the classrooms were not floored, plastered nor painted and the contractor was not on site. The contract is thus behind schedule by five (5) months.</p> <p>Included in transfers to Primary schools of Kshs. 23,900,000 is a disbursement of Kshs. 500,000 to Sirsiron Primary School for purchase of two acres of land disbursed on 8 July 2018 vide cheque number 9042. The budgetary allocation according to the project code list for 2018-2019 was Kshs. 1,000,000. As at the time of audit in January 2019 eighteen months after the funds were released the land had not been procured and no evidence was provided to confirm that the funds were intact in the project management committee's bank account.</p>	<p>Purchase of land for Sirsiron primary school delayed as a result of lack of proper land ownership documents to facilitate transfer and payment. However another piece of land has been procured and paid for.</p>	Elias Kimaiyo, Fund Account Manager	Resolved	