

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 25 JUL 2024 THURSDAY

TABLED BY: Hon. Samuel Chepkonga, CBS

CLERK AT THE TABLE: Anne Shibuko

**REPORT OF**

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**







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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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





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**I. Acronyms and Abbreviations**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund  
PFM-Public Finance Management  
IPSAS-International Public Sector Accounting Standards.  
PMC-project management committee  
FY-Financial Year



## **II. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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



### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Benjamin Sugut
2.	Sub-County Accountant	Regina Ngetich
3.	Chairman NGCDFC	Hillary Kirwa
4.	Member NGCDFC	Joan Bwambok

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) Mosop Constituency NGCDF Headquarters**

P.O. Box 121-30303  
KABIYET  
NG-CDF Building  
Off Mosoriot Kaiboi Road  
Kabiyet, KENYA

### **(e) MOSOP Constituency NGCDF Contacts**

Telephone: (254)770331000  
E-mail: [cdmosop@ngcdf.go.ke](mailto:cdmosop@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(a) Mosop Constituency NGCDF Bankers**

Cooperative Bank of Kenya Ltd  
Eldoret Branch  
P.o Box 48231  
Nairobi

**(b) Independent Auditors**

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

**(c) Principal Legal Adviser**

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



### III. NG-CDFC Chairman's Report



On behalf of NG-CDFC Mosop, I present to you the financial statements for the period ended 30<sup>th</sup> June 2023. The performance was relatively high compared to the previous financial year. The entity received funds amounting to kshs **88,000,000** for the 2022-2023. Further the constituency had a balance brought forward kshs 22,363,237

#### **Key Achievements for the period**

The completion bursary disbursement was high due to the allocations and funding levels thus constituents getting value for money. This is expected to translate to improved students' performance and constituency ranking. Thus reducing the poverty index in the community.

NGCDF Mosop also managed to complete a few projects due to late disbursement of funds from the board. We managed to complete kabiyet law courts which was an allocation of fy 2021/2022 and construction of 8 classrooms at Kebulonik primary school which received additional funding fy 2022/2023.

*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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KABIYET LAW COURTS; COMPLETION LAW COURTS



**KEBULONIK PRIMARY SCHOOL CONSTRUCTION OF 8 NO CLASSROOMS**  
Implementation challenges and recommended way forward



The implementation of planned activities was fairly good. This can be as a result of project management committee training prior to release of funds. Also the technical department, ie public works and clerk of works played key roles. However the following challenges were observed;

1. Delay of funds disbursement by the Board.
2. Cost of construction materials skyrocketed leading to some contractors terminating projects
3. Transfers of accounting heads especially in primary schools affected timely implementations of projects
4. Lapse of term of office in almost schools Board of management.

**Way forward**

1. The committee to enhance training and development of project management committees. This will not only lead to proper supervision of projects but will also enhance accountability
2. The contractors to be vetted properly during Evaluation of tenders and only those with capacity to be awarded the contracts so that delays in project implementation is minimised.
3. Continuous capacity building of NG-CDF committee and other line ministry staff.

**HILLARY KIRWA**



**CHAIRMAN NGCDF COMMITTEE**



**IV. Statement Of Performance Against Predetermined Objectives for FY2022/23**

**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 *Mosop Constituency 2022-2027* plan are to:

*(Enumerate all the objectives of the constituency as per the Strategic Plan)*

**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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<ul style="list-style-type: none"> <li>To Improve access to education</li> <li>Improve infrastructure in learning institutions</li> <li>Improve academic performance in KCPE and KCSE</li> </ul>	<ul style="list-style-type: none"> <li>Improved education standards</li> <li>Increased transition from primary to secondary school</li> <li>Improved transition from secondary schools to TVET and university</li> </ul>	<ul style="list-style-type: none"> <li>-Number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>-Number of bursary beneficiaries at all levels</li> </ul>	<p>In FY 2022/23 - we increased number of classrooms in primary schools by ...</p> <p>We allocated funds to construct 2 dormitories.</p> <p>We allocated funds to construct four laboratories and to complete two.</p>

**Mosop Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Security	<ul style="list-style-type: none"> <li>Enhance and sustain security in the constituency</li> </ul>	<ul style="list-style-type: none"> <li>Conducive working environment for security personnel</li> <li>Increased security coverage</li> <li>Secure business environment</li> </ul>	<ul style="list-style-type: none"> <li>Number of rehabilitated and constructed DCC and chief offices</li> </ul>	<p>In FY 2022/23</p> <ul style="list-style-type: none"> <li>We allocated funds to construct 4 chiefs' offices, completion of one police station and an ACC'S office.</li> </ul> <p>In FY 2022/23</p> <ul style="list-style-type: none"> <li>We Renovated of DCC'S office, registry of births and deaths office, registry of persons office and treasury offices.</li> </ul>
Environment	<ul style="list-style-type: none"> <li>Promote sustainable environment management practices</li> </ul>	<ul style="list-style-type: none"> <li>Increased forest cover in the constituency</li> <li>A more informed citizenry on environmental conservation</li> </ul>	<ul style="list-style-type: none"> <li>Number of trees planted.</li> <li>Number of water tanks purchased for harvesting rain water</li> </ul>	<p>During F/Y 2022/22</p> <ul style="list-style-type: none"> <li>Allocated funds to plant trees in 13 schools and funded installation of solar lighting to 5 schools.</li> <li>Incorporated water harvesting in all projects.</li> </ul>
Sports	<ul style="list-style-type: none"> <li>Nature and promote youth sporting talent</li> <li>Promote sustainable youth empowerment programmes</li> </ul>	<ul style="list-style-type: none"> <li>Positively engaged youth</li> <li>Reduce crime rate</li> </ul>	<ul style="list-style-type: none"> <li>Number of tournaments sponsored</li> </ul>	<p>During F/Y 2022/23</p> <ul style="list-style-type: none"> <li>allocated funds to carry out constituency sports tournament and a regional tournament with other constituencies</li> </ul>



**V. Statement of Governance**

**1 Appointment of NGCDF Members**

The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).

- i. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
- ii. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
- iii. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
- iv. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
- v. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
- vi. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
- vii. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
- viii. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
- ix. The PWD organization shall nominate in writing a member to the NG-CDFC.



- x. Applications are received at the NG-CDF office and recorded in the application register.
- xi. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
- xii. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
- xiii. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
- xiv. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees

The selected members are forwarded to parliament through CEO of the board for purpose of gazettelement

Upon gazettelement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

## **2. NG-CDFC Handing Over Processes**

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

## **3. Removal of members is as in the act 2015 section 13 ,a,b,c,d,e f and g**

‘ A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;

- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

#### **4 Roles and function of the committee**

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

#### **5 Induction and Training**

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

#### **6 Meetings**

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated.



## **VI. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

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

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



- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mosop constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

#### **4. Market place practices-**

MOSOP NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

##### **Public Participation in Project Identification and Implementation and Monitoring**

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



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

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

**Public Awareness**

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

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



.....  
**Benjamin Sugut**

**Fund Account Manager.**



## II. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2023 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Mosop Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a

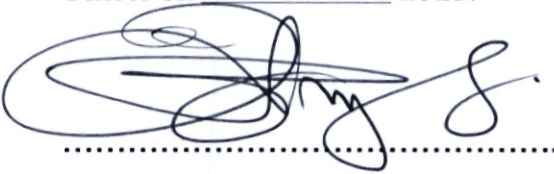
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form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Mosop Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2023.



.....  
**Name: Hillary Kirwa**  
**Chairman – NGCDF Committee**



.....  
**Name: Benjamin Sugut**  
**Fund Account Manager**



# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOSOP CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mosop Constituency set out on pages 1 to 54, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement

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*Report of the Auditor-General on National Government Constituencies Development Fund - Mosop Constituency for the year ended 30 June, 2023*



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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Mosop Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Project Management Bank Balances**

Note 19.4 to the financial statements and as disclosed in Annex 5 reflects Project Management Committee (PMC) bank balances of Kshs.9,657,487 in respect of twenty-nine (29) bank accounts held in five commercial banks. However, cash books, bank reconciliation statements, certificates of bank balance and bank statements for all bank accounts were not provided for audit.

In the circumstances, the accuracy, completeness and existence of PMC bank balances of Kshs.9,657,487 could not be confirmed.

#### **2. Unutilized Funds**

Note 19.3 to the financial statements in relation to unutilized funds reflects Nil balance for the year under review. However, Annex 3 to the financial statements reflects unutilized funds balance of Kshs.112,680,847 and a comparative balance of Kshs.22,363,237 resulting in unexplained variances of Kshs.112,680,847 and Kshs.22,363,237 respectively. In addition, the comparative unutilized funds balance of Kshs.22,363,237 reflected in Annex 3 to the financial statements differs with the prior year audited financial statements balance of Kshs.21,467,180 resulting to an unexplained and unreconciled variance of Kshs.896,057.

In the circumstances, the accuracy and completeness of Nil balance on unutilized funds 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.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amount of Kshs.181,195,982 and Kshs.110,363,237 respectively, resulting to an under-funding of Kshs.70,832,745 or 39% of the budget. However, the Fund spent Kshs.68,515,135 against actual receipts of Kshs.110,363,237 resulting to underutilization of Kshs.41,848,102 or 38% of actual receipts.

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

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **Unresolved Prior Year Audit Matters**

In the audit of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given reason on the failure to implement recommendations.

#### **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. Project Implementation Status**

During the year under review, the Fund had planned to implement seventy-four (74) projects with a budget of Kshs.87,736,626. However, out of this number, thirty-four (34) or 46% of the projects allocated Kshs.15,760,000 had not started and eighteen (18) projects or 24% of the projects worth Kshs.55,000,000 were ongoing.

In the circumstances, the delayed implementation of projects denied the public, the benefits that could have accrued from the projects.

### **2. Failure to Report Utilization of Emergency Funds**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.50,395,819 which includes emergency projects expenditure of Kshs.4,626,917 as disclosed in Note 8 to the financial statements. However, the expenditure was not reported to the Board within thirty days of the occurrence of the emergency. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency.

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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



## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 controls, risk management and 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 June, 2024



*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2022-2023	2021-2022
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	88,000,000	172,277,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		-
<b>TOTAL RECEIPTS</b>		<b>88,000,000</b>	<b>172,277,758</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,754,904	5,029,031
Committee expenses	5	3,633,390	6,514,095
Use of goods and services	6	5,355,202	5,068,999
Transfers to Other Government Units	7	4,953,800	132,317,620
Other grants and transfers	8	50,395,820	49,650,408
Acquisition of Assets	9	32,200	5,444,800
Oversight Committee Expenses	10	-	-
Other Payments	11	1,389,820	-
<b>TOTAL PAYMENTS</b>		<b>68,515,135</b>	<b>204,024,953</b>
<b>SURPLUS/DEFICIT</b>		<b>19,484,865</b>	<b>(31,747,195)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2023 and signed by:

\_\_\_\_\_  
Fund Account Manager

**BENJAMIN SUGUT**

\_\_\_\_\_  
National Sub-County  
Accountant

**REGINA NGETICH**  
ICPAK M/No:17835

\_\_\_\_\_  
Chairman NG-SDF  
Committee

**HILLARY KIRWA**

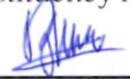
*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
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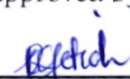
**Statement of Assets and Liabilities As At 30th June, 2023**

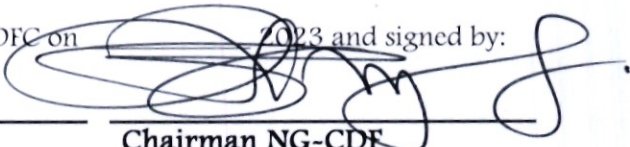
	-	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	41,454,831	22,363,237
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>41,454,831</b>	<b>22,363,237</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>41,454,831</b>	<b>22,363,237</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	90,326	-
Gratuity	14B	412,462	896,059
<b>NET FINANCIAL SSETS</b>		<b>40,952,043</b>	<b>21,467,178</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	22,363,237	53,214,373
Prior year adjustments	16	(896,059)	
Surplus/Defict for the year		19,484,865	(31,747,195)
<b>NET FINANCIAL POSITION</b>		<b>40,952,043</b>	<b>21,467,178</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 2023 and signed by:

  
\_\_\_\_\_  
**Fund Account Manager**

  
\_\_\_\_\_  
**National Sub-County Accountant**

  
\_\_\_\_\_  
**Chairman NG-CDF Committee**

**Name: BENJAMIN SUGUT**

**Name: REGINAH NGETICH  
ICPAK M/No: 17835**

**Name: HILLARY KIRWA**



*Mosop Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

**X. Statement of Cash Flows for The Year Ended 30th June 2023**

		2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	88,000,000	172,277,758
Other Receipts	3		-
		<b>88,000,000</b>	<b>172,277,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,754,904	5,029,031
Committee expenses	5	3,633,390	6,514,095
Use of goods and services	6	5,355,202	5,068,999
Transfers to Other Government Units	7	4,953,800	132,317,620
Other grants and transfers	8	50,395,820	49,650,408
Oversight Committee Expenses	10	-	-
Other Payments	11	1,389,820	-
		<b>68,482,935</b>	<b>198,580,153</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(90,326)	-
Prior year Adjustments	16	483,597	-
<b>Net Adjustments</b>		<b>393,271</b>	<b>896,059</b>
<b>Net cash flow from operating activities</b>		<b>19,123,794</b>	<b>(25,406,336)</b>
<b>CASHFLOW FROM INVESTING</b>			



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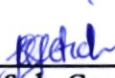
<b>ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(32,200)	(5,444,800)
<b>Net cash flows from Investing Activities</b>		<b>(32,200)</b>	<b>(5,444,800)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>19,091,594</b>	<b>(30,851,136)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12</b>	<b>22,363,237</b>	<b>53,214,373</b>
<b>Cash and cash equivalent at END of the year</b>		<b>41,454,831</b>	<b>22,363,237</b>

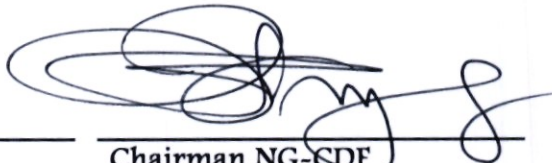
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on

\_\_\_\_\_ 2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

  
\_\_\_\_\_  
National Sub-County Accountant

  
\_\_\_\_\_  
Chairman NG-CDF Committee

Name:

Name:  
ICPAK M/No:

Name:

IX. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	158,832,745	22,363,237	0	181,195,982	110,363,237	70,832,745	60.9%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0			
<b>TOTAL RECEIPTS</b>	<b>158,832,745</b>	<b>22,363,237</b>	<b>0</b>	<b>181,195,982</b>	<b>110,363,237</b>	<b>70,832,745</b>	<b>61.0%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,436,503	1,660,738		6,097,241	2,754,904	3,342,337	45.2%
Committee expenses	4,576,000	582,427		5,158,427	3,633,390	1,525,037	70.4%
Use of goods and services	6,870,772			6,870,772	5,355,202	1,515,570	77.9%
Transfers to Other Government Units	92,772,816	1,003,800		93,776,616	4,953,800	88,822,816	5.3%
Other grants and transfers	45,000,000	18,304,171		63,304,171	50,395,820	12,908,351	79.6%



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**National Government Constituencies Development Fund (NGCDF)**  
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Acquisition of Assets	0	762,254		762,254	32,200	730,054	4.2%
Oversight Committee Expenses				-	-	-	
Other Payments	5,176,655	49847		5,226,502	1,389,820	3,836,682	26.6%
<b>TOTAL</b>	<b>158,832,745</b>	<b>22,363,237</b>	<b>0</b>	<b>181,195,982</b>	<b>68,515,135</b>	<b>112,680,847</b>	<b>37.8%</b>

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

**Explanatory Notes.**

*(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

- (a) Underutilization on compensation to Employees is as a result of over budgeting of funds at the beginning of the financial period.*
- (b) Committee expenses was 70% due to late disbursement of funds from the board*
- (c) Underutilization on Use of goods and services was over budgeting of funds at the beginning of the financial year.*
- (d) Under expenditure on other transfers is due to late disbursement of funds from the board and unspent Emergencies as at the close of the financial year.*
- (e) Under expenditure of grants and transfers was due to late disbursement of funds from the board.*
- (f) Underutilization on other payments is due late disbursement of funds from the board.*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*


<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	112,680,847
Less undisbursed funds receivable from the Board as at 30th June 2023	70,832,745
	41,848,102
Add Accounts payable	
Less Accounts Receivable	
Add/Less Prior Year Adjustments	393,271
Cash and Cash Equivalents at the end of the FY 2022/2023	41,454,831

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2023 and signed by:



\_\_\_\_\_  
Fund Account Manager

**BENJAMIN SUGUT**



\_\_\_\_\_  
National Sub-County Accountant

**REGINAH NGETICH**  
ICPAK M/No:17835



\_\_\_\_\_  
Chairman NG-CDF Committee

**HILLARY KIRWA**



*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**XI. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	4,436,503	1,660,738		6,097,241.00	2,754,903.60	3,342,337	45.18%
1.2 Committee allowances	2,576,000	296,027		2,872,027.00	1,572,295.00	1,299,732	54.75%
1.3 Use of goods and services	4,105,789	74,117.00		4,179,906.15	3,021,307.08	1,158,599	72.28%
<b>Total</b>	<b>11,118,292</b>	<b>2,030,882</b>	<b>-</b>	<b>13,149,174.15</b>	<b>7,348,506</b>	<b>5,800,668</b>	<b>55.89%</b>
<b>2.0 Monitoring and evaluation</b>						-	
2.1 Capacity building	1,080,000	23,600.00		1,103,600.00	857,910.00	245,690	77.74%
2.2 Committee allowances	2,000,000	9,220.00		2,009,220.00	1,752,111.00	257,109	87.20%
2.3 Use of goods and services	1,684,982	178,761.00		1,863,743.35	1,784,972.00	78,771	95.77%
<b>Total</b>	<b>4,764,982</b>	<b>211,581</b>	<b>-</b>	<b>4,976,563.35</b>	<b>4,394,993</b>	<b>581,570</b>	<b>88.31%</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools		200,000.00		200,000.00	200,000.00	-	100.00%
3.2 Secondary schools		4,431,710.00		4,431,710.00	4,426,914.00	4,796	99.89%
3.3 Tertiary institutions				-			





*Mosop Constituency  
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Surungai primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Aic kaigat primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Nyigoon primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Chepkoiyo primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Eisero primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Lelaibei primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Sangalo primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Soimining primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Kapkoimur primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Aic cheptuiyet primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Kabiyet township primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Kamanyinya primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
Sarora primary school	80,000.00	-	-	80,000.00	-	80,000	0.00%
<b>Total</b>	<b>2,120,000</b>	-	-	<b>2,120,000.00</b>	-	<b>2,120,000</b>	<b>0.00%</b>
<b>7.0 Primary Schools Projects</b>							
Ack holy trinity tuiyobei primary	700,000.00			700,000.00		700,000	0.00%

*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Aic kaptich primary	1,200,000.00				1,200,000.00		1,200,000	0.00%
All saints kamooyo preparatory primary school	3,000,000.00				3,000,000.00		3,000,000	0.00%
All saints kebulonik primary	500,000.00				500,000.00		500,000	0.00%
Chepnego primary school	1,900,000.00				1,900,000.00		1,900,000	0.00%
Cheptil primary school	700,000.00				700,000.00		700,000	0.00%
Cheptuiyet primary school	1,500,000.00				1,500,000.00		1,500,000	0.00%
Chepyewet primary school	1,000,000.00				1,000,000.00		1,000,000	0.00%
Kabiyet township primary school	1,900,000.00				1,900,000.00		1,900,000	0.00%
Kabiyet primary school	600,000				600,000.00		600,000	0.00%
Kaplemur primary	1,900,000.00				1,900,000.00		1,900,000	0.00%
Kebulonik primary	1,600,000.00				1,600,000.00	1,600,000	-	100.00%
Kebulonik primary	600,000.00				600,000.00		600,000	0.00%
Kimong primary school	2,000,000.00				2,000,000.00		2,000,000	0.00%
Kipkaren primary school	200,000.00				200,000.00	200,000	-	100.00%
Sarora primary school	1,900,000.00				1,900,000.00		1,900,000	0.00%
Sda tirin primary	300,000.00				300,000.00		300,000	0.00%
St. Allamano ngenyilel primary school	1,900,000.00				1,900,000.00		1,900,000	0.00%



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St john sockiot primary	700,000.00			700,000.00	700,000	0.00%
St mary's teresia primary	700,000.00			700,000.00	-	100.00%
Tangaratwet primary school	700,000.00			700,000.00	700,000	0.00%
Teresia boarding primary	1,200,000.00			1,200,000.00	1,200,000	0.00%
kaptebee primaryschool		100,000.00		100,000.00	100,000	0.00%
<b>Total</b>	<b>26,700,000</b>	<b>100,000</b>	<b>-</b>	<b>26,800,000.00</b>	<b>24,300,000</b>	<b>9.33%</b>
<b>8.0 Secondary Schools Projects</b>						
Aic kaigat sec school	5,000,000.00			5,000,000.00	5,000,000	0.00%
St patricks chepnwet sec school	2,000,000.00			2,000,000.00	2,000,000	0.00%
Koitalel samoei high school	4,500,000.00			4,500,000.00	4,500,000	0.00%
St john paul ii chepterwai girls sec school	4,500,000.00			4,500,000.00	4,500,000	0.00%
Sigot secondary school	4,900,000.00			4,900,000.00	4,900,000	0.00%
St andrew kapsato secondary	1,200,000.00			1,200,000.00	-	100.00%
St. Mathews kormaet secondary school	500,000.00			500,000.00	500,000	0.00%
Aron moiben secondary school	4,500,000.00			4,500,000.00	4,500,000	0.00%
Aic kimong secondary school	1,500,000.00			1,500,000.00	1,500,000	0.00%
Tulwo girls	5,000,000.00			5,000,000.00	5,000,000	0.00%

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secondary school							
Olmararoi secondary	1,500,000.00			1,500,000.00		1,500,000	0.00%
Sda kurgung girls secondary school	4,500,000.00			4,500,000.00		4,500,000	0.00%
Ngariet primary school		1,000,000.00		1,000,000.00	1,000,000	-	100.00%
KOISOLIK SECONDARY SCHOOL :		42,300.00		42,300.00	42,300.00	-	100.00%
A.I.C KAIGAT SECONDARY SCHOOL :		42,300.00		42,300.00	42,300.00	-	100.00%
SANGALO SEC SCHOOL : PURCHASE		42,300.00		42,300.00	42,300.00	-	100.00%
ST. MONICA KAPKOROS SEC		42,300.00		42,300.00	42,300.00	-	100.00%
KAPKOIMUR SECONDARY SCHOOL :		42,300.00		42,300.00	42,300.00	-	100.00%
KAPKOIMUR SECONDARY SCHOOL :		42,300.00		42,300.00	42,300.00	-	100.00%
<b>Total</b>	<b>39,600,000</b>	<b>1,253,800</b>	<b>-</b>	<b>40,853,800.00</b>	<b>2,453,800</b>	<b>38,400,000</b>	<b>6.01%</b>
<b>9.0 Tertiary institutions Projects</b>				-		-	
						-	
<b>Total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10.0 Security Projects</b>				-		-	
Sarora chief's office	3,500,000.00			3,500,000.00		3,500,000	0.00%
Soimining chief's office	3,500,000.00			3,500,000.00		3,500,000	0.00%
Ndalat chief's office	3,500,000.00			3,500,000.00		3,500,000	0.00%
Sangalo chief's office	3,500,000.00			3,500,000.00		3,500,000	0.00%
Kabiyet dcc office	650,000.00			650,000.00		650,000	0.00%
Kabiyet dcc office	1,266,626			1,266,626	1,266,626	1	100.00%



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project							
Kurgung district officers' office	600,000.00			600,000.00		600,000	0.00%
Kamungei police post	200,000.00			200,000.00		200,000	0.00%
KAMASAI CHIEFS OFFICE :		400,000.00		400,000.00		400,000	0.00%
KABIYEMEIT CHIEFS OFFICE :		400,000.00		400,000.00		400,000	0.00%
KAMASAI POLICE STATION :		400,000.00		400,000.00		400,000	0.00%
KAPKATET CHIEFS OFFICE :		250,000.00		250,000.00		250,000	0.00%
<b>Total</b>	<b>16,716,626</b>	<b>1,450,000</b>	<b>-</b>	<b>18,166,626</b>	<b>1,266,625</b>	<b>16,900,001</b>	<b>6.97%</b>
<b>11.0 Acquisition of assets</b>				-		-	
NG-CDF OFFICE :		381,903		381,903.00		381,903	0.00%
NGCDF OFFICE : PURCHASE OF		32,200		32,200.00	32,200	-	100.00%
<b>Total</b>	<b>-</b>	<b>414,103</b>	<b>-</b>	<b>414,103.00</b>	<b>32,200</b>	<b>381,903</b>	<b>7.78%</b>
<b>12.0 Other payments</b>				-		-	
Mosop ng-cdf strategic plan	2,000,000			2,000,000.00		2,000,000.00	0.00%
KABIYET MAGISTRATE COURT :		89,820.00		89,820.00	89,820	-	100.00%
KABIYET MAGISTRATE COURT :		500,000.00		500,000.00	500,000	-	100.00%
KABIYET MAGISTRATE COURT :		800,000.00		800,000.00	800,000	-	100.00%
<b>Total</b>	<b>2,000,000</b>	<b>1,389,820</b>	<b>-</b>	<b>3,389,820.00</b>	<b>1,389,820</b>	<b>2,000,000</b>	<b>41.00%</b>
<b>13.0 unallocated fund</b>							
Unapproved projects						-	
AIA						-	
PMC savings							
<b>Total</b>			<b>-</b>	<b>-</b>	<b>-</b>		





## **XII. Significant Accounting Policies**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-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.

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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



*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

*Significant Accounting Policies Continued*

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 202x.

**14. Errors**

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

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

**15. Related Party Transactions**

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



**XIII. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>		
<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Normal Allocation		
B105219		35,188,879.30
B105398		45,000,000.00
B105613		23,000,000.00
B28630		5,000,000.00
B128944		16,000,000.00
B154140		15,000,000.00
B164371		33,088,879.00
B185186	7,000,000.00	
B185393	7,000,000.00	
B185722	14,000,000.00	
B206038	5,000,000.00	
B206487	12,000,000.00	
B205831	12,000,000.00	
B207592	16,000,000.00	
B207958	15,000,000.00	
	<b>88,000,000.00</b>	<b>172,277,758</b>

**2. Proceeds From Sale of Assets**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-

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Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**3. Other Receipts**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
		-
<b>TOTAL</b>		



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*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,582,868	2,143,914
<b>Personal allowances paid as part of salary</b>		
House allowance	-	792,000
Transport allowance	-	48,000
Leave allowance	-	-
Gratuity-contractual employees	-	1,912,357
Employer Contributions Compulsory national social security schemes	172,036.00	132,760
<b>TOTAL</b>	<b>2,754,904</b>	<b>5,029,031</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	1,841,534	6,514,095
Other committee expenses	1,791,856	0
<b>TOTAL</b>	<b>3,633,390</b>	<b>6,514,09</b>

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**6. Use of Goods and services**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	82,064.00	74,123.00
Communication, supplies and services	295,680.00	879,272.00
Domestic travel and subsistence	1,255,639.00	1,289,360.00
Printing, advertising and information supplies & services	198,560	-
Committee Expenses	-	6,514,095
Training expenses	1,042,731	1,047,280.00
Hospitality supplies and services	599,988.00	425,168.00
Insurance costs		-
Specialised materials and services	49,940.00	-
Office and general supplies and services	673,234	380,790.00
Fuel , oil & lubricants	872,000.00	616,548.
Other operating expenses		-
Bank Charges	30,000.00	-
Security operations	-	356,458.00
Routine maintenance - vehicles and other transport equipment	235,546.00	-
Routine maintenance- other assets	19,800.00	-
<b>TOTAL</b>	<b>5,355,201.71</b>	<b>11,583,095</b>



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*Notes To The Financial Statements (Continued)*

**7. Transfer To Other Government Units**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	2,500,000	50,778,020
Transfers to Secondary Schools	2,453,800	81,539,600
Transfers to Tertiary Institutions		
<b>TOTAL</b>	<b>4,953,800</b>	<b>132,317,620</b>

**8. Other Grants and Other transfers**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	32,496,538	19,351,092
Bursary -Tertiary ( see attached list)	11,705,739	14,434,436
Bursary- Special Schools	300,000	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects ( see attached list)	1,266,625	2,360,180
Sports Projects ( see attached list)	-	1,500,000
Environment Projects ( see attached list)	-	2,157,700
Emergency Projects ( see attached list)	4,626,917	9,847,000
Roads Projects	-	-
<b>TOTAL</b>	<b>50,395,819</b>	<b>49,650,408</b>

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*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	5,444,800.00
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	32,200.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>32,200.00</b>	<b>5,444,800</b>

**10. Oversight Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**11. Other Payments**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic Plan		
ICT Hubs	-	-
Law Courts	1,389,820.00	-
<b>TOTAL</b>	<b>1,389,820.00</b>	<b>-</b>

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**12. Cash Book Bank Balance**

<b>Name Of Bank, Account No. &amp; Currency</b>	<i>Insert current FY</i>	<i>Insert previous FY</i>
	<b>Kshs</b>	<b>Kshs</b>
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>cooperative bank, Eldoret Branch A/C no.01120086387700</i>	<b>41,454,830</b>	<b>22,363,237</b>
<i>Name of Bank, account No. (Deposits account)</i>		
<b>Total</b>	<b>41,454,830</b>	<b>22,363,237</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

<b>13: OUTSTANDING IMPRESTS</b>				<b>Kshs</b>
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	-
	<b>Date imprest taken</b>	<b>Kshs</b>	<b>Kshs</b>	-
				-
				-
<b>TOTAL</b>		-	-	-

*[Include an annex if the list is longer than 1 page.]  
Notes to the Financial Statement Continued*



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**14. Retention and Gratuity**

<b>14 A. Retention</b>	<i>2022-2023</i>	<i>2021-2023</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	90,326	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	<b>90,326</b>	-

<b>14 B. Gratuity</b>	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	896,059	896,059
Gratuity held during the year (B)		-
Gratuity paid during the Year (C)	483,596	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>412,462</b>	<b>896,059</b>

**15. Fund Balance B/F**

	<i>2022-2023</i>	<i>2021-2023</i>
	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs (1/7/2022)</b>	<b>Kshs (1/7/2021)</b>
Bank accounts	22,363,237	53,214,373
Cash in hand		
Imprest		
<b>TOTAL</b>	<b>22,363,237</b>	<b>53,214,373</b>

*[Provide short appropriate explanations as necessary]*

**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	896,059.00	483,597	412,462
Receivables		-	-
Others (specify)	-	-	-
<b>Total</b>	<b>896,059.00</b>	<b>483,597</b>	<b>412,462</b>

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-



**18. Changes In Accounts Payable – Deposits and Retentions**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	90,326	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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**Notes To the Financial Statements (Continued)**

**1. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

**19.2: Pending Staff Payables (See Annex 2)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

**19.3: Unutilized Fund (See Annex 3)**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	-	-
Committee expense	-	-
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Acquisition of assets	-	-
Oversight Committee Expenses	-	-
Other Payments ( <i>specify</i> )	-	-
Funds pending approval	-	-
<b>Total</b>	-	-



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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	9,657,487	19,444,473
Total	9,657,487	19,444,473

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XIV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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



**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance	
			30th June 2023	
<b>NG-CDFC Staff</b>				
NANCY JEMUTAI	ACCOUNTS ASSISTANT	1ST JUNE 2018	193,877	
PHILISTER JEPLETING	OFFICE SECRETARY	1ST JUNE 2018		
SARAH SEUREY	RECORDS OFFICER	1ST JUNE 2018		
ALICE JERUTO	OFFICE ASSISTANT	1ST JUNE 2018	40,463	
THEOPHILIS KIPYEGO	CLERK OF WORKS	1ST JULY 2019		
AMON KIPNGETICH	CLERK OF WORKS	1ST JULY 2019	105,679	
ROBERT KIPROP	DRIVER	1ST OCTOBER 2020	72,443	
<b>Sub-Total</b>				
<b>Grand Total</b>			<b>412,462</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2022-2023	2021-2022
Compensation of employees		3,342,337	1,660,738
Use of goods & services		1,515,570	582,427
Committee expenses		1,525,037	582,427
<b>Sub-Total</b>		<b>6,382,944</b>	<b>2,825,592</b>
<b>Amounts due to other Government entities</b>			
<b>6.0 Environment</b>			
Bishop muge memorial primary school		200,000.00	-
Kapkoimur secondary school		200,000.00	-
St. Monicah kapkoros secondary		200,000.00	-
A.i.c laboret girls		200,000.00	-
Aic chepkemel secondary school		200,000.00	-
Koiban secondary school		80,000.00	-
Surungai primary school		80,000.00	-
Aic kaigat primary school		80,000.00	-
Nyigoon primary school		80,000.00	-
Chepkoiyo primary school		80,000.00	-
Eisero primary school		80,000.00	-
Lelaibei primary school		80,000.00	-
Sangalo primary school		80,000.00	-
Soimining primary school		80,000.00	-
Kapkoimur primary school		80,000.00	-
Aic cheptuiyet primary school		80,000.00	-
Kabiyet township primary school		80,000.00	-
Kamanyinya primary school		80,000.00	-



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Sarora primary school		80,000.00	-
		<b>2,120,000.00</b>	
<b>7.0 Primary Schools Projects</b>			
Ack holy trinity tuiyobei primary		700,000.00	
Aic kaptich primary		1,200,000.00	
All saints kamoio preparatory primary school		3,000,000.00	
All saints kebulonik primary		500,000.00	
Chepnego primary school		1,900,000.00	
Cheptil primary school		700,000.00	
Cheptuiyet primary school		1,500,000.00	
Chepyewet primary school		1,000,000.00	
Kabiyet township primary school		1,900,000.00	
Kabiyet primary school		600,000.00	
Kaplemur primary		1,900,000.00	
Kebulonik primary		600,000.00	
Kimong primary school		2,000,000.00	
Sarora primary school		1,900,000.00	
Sda tiriin primary		300,000.00	
St. Allamano ngenyilel primary school		1,900,000.00	
St john sockiot primary		700,000.00	
Tangaratwet primary school		700,000.00	
Teresia boarding primary		1,200,000.00	
kaptebee primaryschool		100,000.00	100,000.00
		<b>24,300,000.00</b>	
<b>8.0 Secondary Schools Projects</b>			
Aic kaigat sec school		5,000,000.00	
St patricks chepnwet sec school		2,000,000.00	
Koitalel samoei high school		4,500,000.00	
St john paul ii chepterwai girls sec school		4,500,000.00	

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Sigot secondary school		4,900,000.00	
St. Mathews kormaet secondary school		500,000.00	
Aron moiben secondary school		4,500,000.00	
Aic kimong secondary school		1,500,000.00	
Tulwo girls secondary school		5,000,000.00	
Olmararoi secondary		1,500,000.00	
Sda kurgung girls secondary school		4,500,000.00	
ST BRIGITTA GIRLS SECONDARY			1,000,000.00
KOISOLIK SECONDARY SCHOOL :			42,300.00
A.I.C KAIGAT SECONDARY SCHOOL :			42,300.00
SANGALO SEC SCHOOL : PURCHASE			42,300.00
ST. MONICA KAPKOROS SEC			42,300.00
KAPKOIMUR SECONDARY SCHOOL :			42,300.00
KAPKOIMUR SECONDARY SCHOOL :			42,300.00
		<b>38,400,000.00</b>	
<b>10.0 Security Projects</b>			
Sarora chief's office		3,500,000.00	
Soimining chief's office		3,500,000.00	
Ndalat chief's office		3,500,000.00	
Sangalo chief's office		3,500,000.00	
Kabiyet dcc office		650,000.00	
Kabiyet dcc office project			
Kurgung district officers' office		600,000.00	
Kamungei police post		200,000.00	



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KAMASAI CHIEFS OFFICE :		400,000.00	400,000.00
KABIYEMEIT CHIEFS OFFICE :		400,000.00	400,000.00
KAMASAI POLICE STATION :		400,000.00	400,000.00
KAPKATET CHIEFS OFFICE :		250,000.00	250,000.00
		<b>16,900,000.00</b>	
<b>Sub-Total</b>			<b>2,803,800.00</b>
<b>Amounts due to other grants and other transfers</b>			
4.1 Secondary Schools		2,878,439.00	10,875,682.00
4.2 Tertiary Institutions		2,499,920.00	1,377,130.00
4.3 Social Security		6,000,000.00	
4.4 Special Needs			
<b>Sub-Total</b>		<b>11,378,359.00</b>	<b>12,252,812.00</b>
<b>Acquisition of assets</b>			
NG-CDF OFFICE :		381,903.00	381,903.00
NGCDF OFFICE : PURCHASE OF			
		<b>381,903.00</b>	
<b>Oversight Committee Expenses(itemize)</b>			
<b>Others (specify)</b>			
<b>3.0 Emergency</b>			
3.1 Primary Schools			200,000.00
3.2 Secondary schools		4,796.00	4,431,710.00
3.5 Unutilised		7,636,190.00	
		<b>7,640,986.00</b>	

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<b>5.0 Sports</b>				
5.1			3,176,655.00	
Mosop ng-cdf strategic plan			2,000,000.00	
KABIYET MAGISTRATE COURT :				49,847
			<b>5,176,655</b>	
<b>Sub-Total</b>				<b>5,063,460</b>
Funds pending approval				
<b>Grand Total</b>				
<b>Total</b>			<b>112,680,847</b>	<b>22,363,237</b>



Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	(Kshs)
				2022-2023
Land	0			0
Buildings and structures	9,864,317			9,864,317
Transport equipment	9,549,457			9,549,457
Office equipment, furniture and fittings	2,822,050	32,200.00		2,854,250
ICT Equipment, Software and Other ICT Assets	30,000			30,000
Other Machinery and Equipment	22,144,910			22,144,910
Heritage and cultural assets				0
Intangible assets				0
<b>Total</b>	<b>44,410,734</b>			<b>44,442,934</b>

*Mosop Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2022-2023</b>	<b>BANK BALANCE 2021- 2022</b>
Kabiyet DCC Project	Co-operative Bank	1141810033100	-	1,268,450
abc Labuiywet Primary School	Co-operative Bank	1139610521501	-	30,702
Sangalo Primary School	Co-operative Bank	1139326634100	604,278	1,064
St. Pauls Kapkechui Primary School	Co-operative Bank	1139440844800	-	167,870
ACK Kolonget Primary School	Co-operative Bank	1139435264400	-	4,520
Kurgung Basic Primary School	Co-operative Bank	1139329113300	-	55,615
AIC Laboret Boarding Primary School	Co-operative Bank	1141673992000		
Laboret Full Primary School	Co-operative Bank	6267452230		
Kapnganio Primary School	Co-operative Bank	1141045390800	-	322,916
Kabisaga Primary School	Co-operative Bank	1141442480900	-	11,695
AIC Chepyagoris High School	Co-operative Bank	1139328640900	-	24,156
St. Charles Lwanga Chepkoiyo	Co-operative Bank	1139328141600	-	108,918



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Kapserton Primary School	Co-operative Bank	1139441395700	246,175	42,933
SDA Tiriin Primary School	Co-operative Bank	1139326247201	-	1,459
All Saints Bishop Muge Primary School	Co-operative Bank	1139184709400		
ACK Kimogoch Primary School	Co-operative Bank	1139185720000	-	1,840
Cheptil Primary School	Co-operative Bank	1141046480700	-	76,654
Kipkaren Township Primary School	Co-operative Bank	1129457699100	-	-
All Saints Kamoiywo Primary School	Co-operative Bank	1139184867100	-	1,064
SDA Kimolwet Primary School	Co-operative Bank	1141443538800	-	115,179
Blessed St. John Paul 11 Cheramei	Co-operative Bank	1139329336300	-	17,263
PAG Kabiyet Senior Katonon Primary School	Co-operative Bank	1139329340001	-	239,612
Kimong Primary School	Co-operative Bank	1141674644800	-	1,195
SDA Koisolik Primary School	Co-operative Bank	1139329335900	-	605
Kapnganio Seceondary School	Co-operative Bank	1139440062800	-	323
AIC Laboret High School	Co-operative Bank	1139441399800		
AIC Laboret Girls High School	Co-operative Bank	114167399200	-	17,889
Kamungei Police Post	Co-operative Bank	1134328642300	-	4,036

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Kimngoror Chiefs Office	Co-operative Bank	1141672075800	-	455
Kapkorio Primary School	Co-operative Bank	114143545500		
Bishop Muge School Kamogoiwo	Co-operative Bank	1139185714600	1,617,560	110,960
St. Monicah Secondary School Kapkoros	Co-operative Bank	1141440109600	-	70
St. Michael Secondary School Kabisaga	Co-operative Bank	1139185867100	-	6,143
Kakiptiu Primary School	Co-operative Bank	1139184863100	-	37,443
Chepyagoris Primary School	Co-operative Bank	1139328640900		
Bishop Muge School Kamogoiwo	Co-operative Bank	1139185714600	-	110,960
Soin Primary School	Co-operative Bank	1139441363600	-	254
St. Josephs Kamasia Primary School	Co-operative Bank	1141442950200	109,819	1,834
Kormaet Primary School	Co-operative Bank	1141673966800	144,383	144,383
Saru Gaa Primary School	Co-operative Bank	114167361800		
St. Augustine Murto Primary School	Co-operative Bank	1139185711300	503,050	48,415
Murto Primary School	Co-operative Bank	1141440960800	128,563	1,976



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Kamulat Primary School	Co-operative Bank	1141672687200	367,953	168,455
Kibigobe Primary School	Co-operative Bank	1139441384600	5,852	5,852
Kapkorio Primary School	Co-operative Bank	1141443545500	897,649	111,201
Kakiptiu Primary School	Co-operative Bank	1139184863100	97,833	37,443
St. Michael Kabisaga Secondary School	Co-operative Bank	1139185867100	-	6,143
Cheptil Primary School	Co-operative Bank	1141046480700	-	76,654
S.D.A.Kolonget Primary School	Co-operative Bank	1139609903200	-	19,668
A.B.C. Labuiywet Primary School	Co-operative Bank	1139610521501	-	30,703
Kamasai Secondary School	Co-operative Bank	1139609680700	-	-
A.D.C Tolilet Primary School	Co-operative Bank	1139609920900	270,753	270,753
St. Peters Kamasai Primary School	Co-operative Bank	1141744240100	-	216,025
Bishop Muge Memorial School	Co-operative Bank	1139184709400	-	501
Kababiy Preparatory School	Co-operative Bank	1139326634200		
Cheloiyo Primary School	Sidian Bank	1008030009496		
St. Thomas Kapkoros Academy	Sidian Bank	1008030009755	74,578	2,578
AIC Sosiot Primary School	Sidian Bank	1008030014457	162	162

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Chepkatet Primary school	Sidian Bank	1008030010478	90,775	35,782
St. Andrew Kapno Primary School	Sidian Bank	8030009798		
AIC Chepkemel Secondary School	Sidian Bank	1008030014848	5,766	5,766
AIC Kaptich Boarding Primary School	Sidian Bank	100803001520	2,124,037	55,157
Ndalat Gaa Secondary School	Sidian Bank	1008030016352	7,753	7,753
Chepkemel Primary School	Sidian Bank	1008030010478		
A.I.C. Kamotong Primary School	Equity Bank	300299749104		
St. Anthony Tulwet Primary School	Equity Bank	300299226559	218,681	64,284
Siomining Primary School	Equity Bank	1090296514986	1,200	-
St. Clement Secondary School -Nyigoon	Equity Bank	300299547750	17,852	17,732
A.I.C Kamboga Primary School	Equity Bank	300297101037	694,961	98,625
A.I.C. Kapkagaron Secondary School	Equity Bank	300262090986		
Kapkelele St. Paul's Primary School	Equity Bank	490197695937		
St. Joseph Kamwega High School	Equity Bank	490262299918	621,581	417,024
AIC Ndulele Primary School	National Bank	1024028057101		145,403



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Tabolwa Primary School	National Bank	1024055752401	138,379
Father Toror Lelei Primary School	National Bank	1024121453500	1,679
Kamanyinya Primary School	National Bank	102428560701	
ACK st. Mathews Girls School	National Bank	1025018781500	2,452
ACK Bishop Kogo Cheptil	National Bank	1024119936800	23,590
Ndalat D.E.B. Primary School	National Bank	122428053502	1,698
AIC Cheplabkei Primary School	National Bank	122428735800	822
ACK Chepkoiyo Mission	National Bank	1024119905000	1,950
ACK St. Barnabas Kabunyaeria Primary School	National Bank	1024018704801	107
Ngariet Primary School	National Bank	122428739400	1,714
Koromo Primary School	National Bank	1024028373401	
AIC Singilet Primary School	National Bank	102428475801	160,099
Chepyewet Primary School	National Bank	1024018714700	834
ACK St. Lukes Kapngombe Secondary School	National Bank	1025031399600	1,820
Tabolwa Secondary School	National Bank	1025029601903	21,181
St. Alamano Ngenyilel Primary Sch.	National Bank	1024121445900	6,261

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Surungai Primary School	National Bank	102455685301	36,908
Ndalat Primary School	National Bank	102428053502	38,355
Cheptil Secondary School	National Bank	2527623401	215,395
Cheptonon Primary School	National Bank	1024028327601	430
Kaplemur Primary School	National Bank	102427743901	68,132
Teresia Boarding Primary School	National Bank	1024028485102	62,835
Chemnoet Primary School	National Bank	102427598601	129,671
Nyigoon Primary School	National Bank	1024028448200	30,072
St. Francis Katanin Primary School	National Bank	102428219701	270,093
Chepsaita Primary School	National Bank	102428325901	5,700
Cheptonon Primary School	National Bank	10240228327601	430
Kapsabaot Primary School	National Bank	12428355901	5,934
Ndalat Primary School	National Bank	1024028053502	38,355
SDA Kungurwet Primary School	National Bank	124227912302	
Chepkemel Primary School	National Bank	1024028560701	71,005
Chepnego Primary School	National Bank	1024131624400	-
Tegeiyat Primary School	National Bank	1024064859100	116,558



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AIC Moi Kabiemit Secondary School	National Bank	1025073317700		1,345
Kabiemit Primary School	National Bank	1024027718501		156,988
Kebulwet Primary School	National Bank	1024064770200		11,421
AIC Kapkenyeloi Primary School	National Bank	1024073345601		2,373
Kapkeringon Primary School	National Bank	1024027741501		39,604
Sigot Secondary school	National Bank	1021028198100		3,143
A.I.C Kabiyet Primary School	KCB	1180008960	17,467	2,880
St.Peters Kapsean Primary School	KCB	1180931556	459,894	1,803
A.I.C Cheptuiyet Secondary School	KCB	1202960146	7,856	7,856
Kapchebosei Primary School	KCB	1133731058	13,293	13,167
AIC Kapsean Primary School	KCB	1206146109	9,130	9,130
SDA KURGUNG GIRLS SECONDARY SCHOOL	KCB	1257485261	298,637	423,763
<b>TOTAL</b>			<b>9,657,487</b>	<b>19,444,473</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<b>Budgetary Control and Performance</b>	<p>The Fund had approved final budget amount of Kshs.225,492,131. During the year under review, the Fund incurred expenditure amounting to Kshs.204,024,953 resulting to under-expenditure of Kshs.21,467,178 or 10% of the approved budget.</p> <p>The under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Mosop Constituency.</p>	<p>The above finding are true. Disbursement of funds from the NGCDF Board was done at tail end of the financial year ,so as we close the financial year some projects were undertaking tendering process. We have engaged the NGCDFB on importance of timely disbursement and hopefully in the current year there will be improvement</p>	resolved	
<b>Unresolved Prior Year Matters</b>	<p>In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates. In the circumstance, the issues remain unresolved</p>	<p>Prior year audit matters are in the process of being addressed by NGCDB</p>	Not resolved	



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National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<b>Project Implementation</b>	<p>Review of the project status report for the year under review revealed fifty-eight (58) projects with a budget of Kshs.131,779,620. However, only forty-three (43) projects with a disbursement of Kshs.84,736,820 were complete, while fifteen (15) projects with a disbursement of Kshs.17,278,800 were ongoing.</p> <p>In the circumstances, the residents of Mosop Constituency have not received the envisaged services from the ongoing projects.</p>	<p>The above findings are true. Disbursement of funds from the NGCDF Board was done at tail end of the financial year, so as we close the financial year some projects were undertaking tendering process. We have engaged the NGCDFB on importance of timely disbursement and hopefully in the current year there will be</p>	resolved	
<b>Unreported Emergency Projects Expenditure</b>	<p>The statement of receipts and payments reflects other grants and transfers amounting to Kshs.49,650,408. The amount includes emergency projects expenditure of Kshs.9,847,000 as disclosed in Note 7 to the financial statements. However, the expenditure was not reported to the Board. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency.</p> <p>In the circumstances, Management was in</p>	<p>The above findings are true. However, emergencies differ from region to region. The act stipulates that what in the view of NGCDF committee cannot wait till next funding is also an emergency. The committee has put in place mechanism reporting</p>	resolved	



*Mosop Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	breach of the National Government Constituencies Development Fund Act, 2015.			
Unsupported Bursaries	The statement of receipts and payments reflects other grants and transfers amounting to Kshs.49,650,408. The amount includes bursary to secondary schools amounting to Kshs.19,351,092 and bursary to tertiary institutions amounting to Kshs.14,434,436 all totaling to Kshs.33,785,528 as disclosed in Note 7 to the financial statements. However, there was no evidence to show that vetting, identification and categorizing of needy students was done by the Bursary Subcommittee. Further, acknowledgement receipts and acknowledgement letters from the various institutions that received the bursary payments were not provided for audit review.	The vetting was done at sub-locational level and acknowledgment letters and receipts and acknowledgements were brought letter by the parents and also by postal corporation of kenya	resolved	
Late Disbursement of Receipts	The statement of receipts and payments reflects transfers from the National Government Constituencies Development Fund Board amounting to Kshs.172,277,758. Review of documents revealed that disbursement for the year 2020/2021 amounting to Kshs.35,188,879 have not been received. No reason has been provided for the delayed disbursements. This is contrary to Section	The above finding are true. Disbursement of funds from the NGCDF Board was done at tail end of the financial year ,so as we close the financial year some projects were undertaking tendering process. We have engaged the NGCDFB on importance of timely disbursement and hopefully in the current year there	resolved	



*Mosop Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year, and Section 40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.	will be		

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**BENJAMIN SUGUT**  
**Fund Account Manager.**

