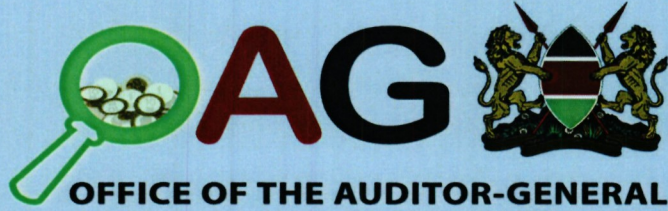


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

THE NATIONAL ASSEMBLY

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OF

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BY:

THE AUDITOR-GENERAL

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ON

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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

Revised Template 30th June 2020

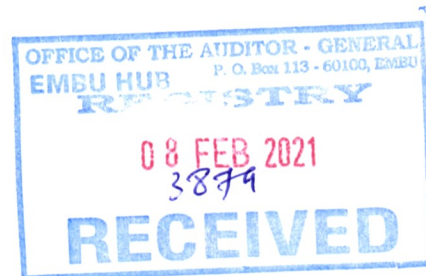


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -MOYALE
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOYALE CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

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Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

- **Patriotism** – we uphold the national pride of all Kenyans through our work
- **Participation of the people**- We involve citizens in making decisions about programmes we fund
- **Timeliness** – we adhere to prompt delivery of service
- **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
- **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.

Key Management

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

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

Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	Suleiman Guyo Roba
2.	Sub-County Accountant	Nicholus Nyaga
3.	Chairman NGCDFC	Denge Tulu
4.	Member NGCDFC	Abdikadir Huqa

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Fiduciary Oversight Arrangements

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

NG-CDF MOYALE Constituency Headquarters

P.O. Box 24-60700
Next to Administration Police Station,
Moyale, KENYA

NG-CDF MOYALE Constituency Contacts

Telephone: (254) 714307288
E-mail: cdfmoyale@ngcdf.go.ke
Website: www.go.ke

NG-CDF MOYALE Constituency Bankers

Equity Bank (Kenya) Ltd,
Moyale Branch,
P.O Box 75104,
Account No. 1020298992601

Independent Auditors

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

Principal Legal Adviser

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

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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Moyale constituency is among the four constituencies that make up Marsabit County. The constituency is divided into two administrative sub counties (districts): Moyale and Sololo and seven administrative wards (Butiye, Sololo, Hellu/Manyatta, Golbo, Moyale Township, Uran and Obbu).

It has a population of 80,650 people as per 2009 census but based on population growth rate of 2.4% the figure is projected at 88,676. It's inhabited mostly by pastoral peoples including: Borana, Gabra, Burji, Garre, Sakuye and others (Smart Survey-August 2013).

It has diverse physiographic conditions ranging from plateau hills rising from 800-1200m along the border with Ethiopia in the North to flats low lying plains (500-800m) on its border with Wajir North Constituency in the East, North Horr Constituency in the west and Eldas Constituency in the South.

Ng-Cdf Moyale Committee is working hard to ensure that the Fund received from Ng-cdf Board is utilized for the intended purpose in order to bring development across all sectors of the economy.

During Financial year 2019-2020 the Moyale NG-CDF had an annual budget of Kshs 211,609,330 and was able to receive Kshs 123,290,876 for implementation of different projects. The Budget Utilization difference was Kshs 69,617,725 and stood at 67 %. In Comparison to the last financial year, this showed a decline of 1%.

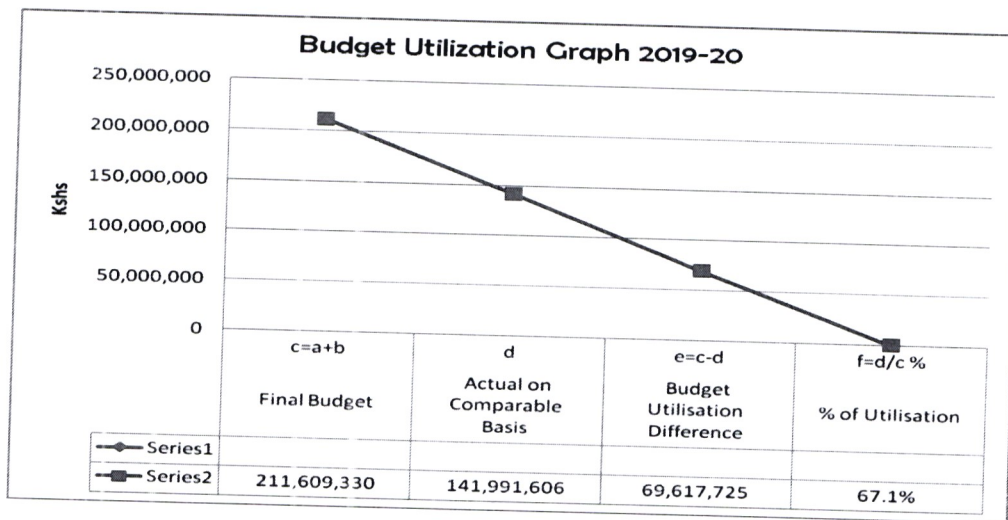


Fig: Budget Utilization Graph , 2019-2020.

During the Year, the Constituency received Kshs 123,290,876 from the NGCDFB and had a Cash Book Balance of Kshs 18,700,730.00 and was able to utilize Kshs 139,227,162.00. This amounts to 98 % Utilization for the year of the available funds. Compared to previous financial year's 89% Utilization of the funds received.

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During the Financial Year 2019/20, the Constituency had various challenges in project Implementations. The major implementation challenges are vastness of the constituency and frequent tribal clashes i.e. Insecurity that is rampant in most zones within which the projects are identified for implementations. However, through community good will and outreach programmes the NGCDFC Was able to carry out all the projects without hitches.

Moyale NGCDFC was able to award bursaries to thousands of students in Secondary Schools, Middle Level Colleges and Universities. In this area, The Constituency was able to increase per student allocation from Kshs 2,000 before 2017 to Kshs 7,000 and Kshs 15,000 this Financial Year due to adequate planning and proper identification of beneficiaries. However, there were many interruptions during the year due to Covid 19 Pandemic which interfered with learning in all schools leading to closures.


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DENGE TULU

CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

Moyale is s constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-MOYALE Constituency's 2018-2023 plan are to:
In underscoring the above, the key development objectives of NGCDFC-Moyale Constituency's 2018-2023 plan included but not limited to;

Strategic Area One: Education

Objective: To enhance access to education in the constituency
Initiative:

- Construction and renovation of Classrooms

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- Construction and renovation of VIP Latrines
- Construction and renovation of laboratories
- Construction and renovation of dormitories
- Construction and renovation of school libraries
- Construction and renovation of dining halls
- Construction and renovation of kitchens/stores
- Fencing of school compounds and gate construction
- Construction and renovation of administration Blocks
- Purchase of furniture
- Purchase Laboratory equipment and tools
- Acquisition of assets for schools

Strategic Area Two: Bursaries for needy students

Objective: To reduce the burden of school fees on poor and needy parents and boost enrolment in secondary schools/colleges.

Initiatives:

- Payment of bursaries to students in secondary Schools
- Payment of bursaries to students in colleges
- Provide scholarships to orphans and vulnerable children

Strategic Area Three: Support to security provision services

Objective: To enhance security provisions to the constituents

Initiatives:

- Construct/renovate Chiefs offices & equip them
- Construct/renovate Police Camps and houses
- Open up access roads to insecure areas
- Construct/renovate VIP Latrines
- Install security lights and fence security camps
- Provision of clean drinking water to security camps
- Solar lighting for the structures
- Purchase of furniture

Strategic Area Four: Protection of the Environment

Objective: To enhance protection of the environment

Initiatives:

- Planting of trees
- Building of gabions

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- Refilling of the trenches/gulley in school compounds
- Fencing to protect trees and environment

Strategic Area Five: Promotion of sports activities

Objective: To nurture talents and promote sporting events

Initiatives:

- Construction/renovation of playgrounds/stadiums
- Purchase of sports equipment
- Purchase and distribution of kits, uniforms, balls, Trophies, nets and sports shoes
- Holding tournaments

Strategic Area Six: Mitigation of disasters in the constituency

Objective: To cushion the constituents against the impacts and help salvage the situations

Initiatives:

- Provision of safe, clean drinking water to educational institutions during droughts
- Rebuild structures destroyed by disasters
- Renovate dilapidated structures damaged due to natural calamities
- Provide feeding programmes to schools during severe droughts
- Conduct public awareness on impending disasters and help substitute preventive measures

Progress on attainment of Strategic development objectives

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

Constituency Programme	Objective	Outcome	Indicator	Performance
Education Support	Improve performance, reduce dropout rates and increase primary, secondary and	Develop and enhance schools infrastructure to enhance facilities and provide	Number of usable physical infrastructure built in primary, secondary, and tertiary	Number of classrooms increased from to 201 to 218 Number of laboratories increased from 4 to 6

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	higher education transition rates	conducive learning environment for children	institutions Number of bursary beneficiaries at all levels	Number of dormitories increased from 4 to 6 Number of administration blocks increased from 6 to 10
Security Services	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of security projects increased from 9 to 22
Sports Activities	To nurture talents and promote sporting events	Inculcation of sports culture among youths and clubs	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 0 to 30
Environment	To enhance protection of the environment	Increase Tree cover and Control environmental degradation	No. of trees planted; No. of Gabions constructed; No. of Boreholes drilled; No. of schools fenced.	Number of trees increased from 0 to 100 Number of gabions increased from 0 to 15 No. of schools fenced from zero to 5
Emergency Programmes	To cushion the constituents against the impacts and help salvage the situations	Help restore destructions that occurred due to unforeseen factors.	Number of initiatives undertaken to restore destructions and support emergency situations	Number of initiatives increased from 10 to 17

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CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Moyale Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Moyale NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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.

SUSTAINABILITY STRATEGY AND PROFILE

The Moyale NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to Sustainable Strategy
Vision	A Prosperous Constituency with equitable socio-economic development across all wards	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place

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Mission	To Provide leadership and directions in the implementations of programmes that improves the quality of life of our constituents	This communicates what the office does to attain sustainable developments
Core Values	Participatory; Responsiveness; Inclusivity; Accountability and Transparency	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring.

ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Moyale NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement Moyale NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;

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- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

Moyale NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	Promote environmental awareness by sensitizing the Moyale NG-CDFC, NG-CDFC staff and PMCs on good conservation practices To encourage, through regular communication to Moyale NG-CDFC, staff , and other stakeholders changes in individual behavior to reduce usage
Conservation of Energy and Resources	To maximize use of available technologies to remove the need to use paper To encourage our clients to engage with us using electronic means where possible To maximize on rain water harvesting To make energy efficiency a key factor in the selection of any new energy devise being purchased To invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	To promote use of volt guards to control power surges We have constructed culverts and gabions to prevent soil erosion To encourage tree planting in the constituency to improve the forest cover. To promote purchase and installation of fire extinguishers to aid in

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	extinguishing and controlling fires
Pollution Control and Waste Management	To ensure that all paper waste is recycled To ensure segregation of waste To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Moyale NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done.

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application

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- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal

Recommendations for promotion is only made by the NG-CDFC resolution HEALTH, SAFETY

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AND WELL BEING this provides guidelines on the health, safety and well-being of the office staff Guidelines to General Safety.

The office has maintained healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually
General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

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Health Care Services

The staffs, including spouses and children, is eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis.

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

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The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities.

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual.

MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

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Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

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

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders.

Product stewardship

In order to safeguard consumer rights and interests, the Moyale NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring
The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed

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constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognizing that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders' participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

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

Public Awareness and Sensitization Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty

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- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office purchased 50-ONE Thousand litre Tanks and hand wash basins that were distributed to the Government offices within the constituency
- Through The Youths the office distributed 500 Face masks to NGCDF Office Visitors and Government Staffs

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IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

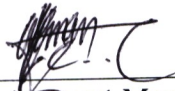
The Accounting Officer in charge of the NGCDF-MOYALE Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020.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

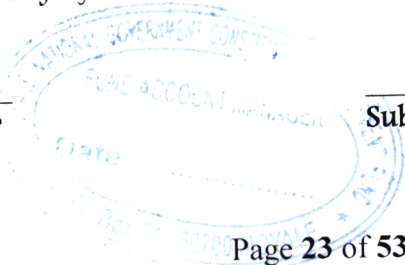
The Accounting Officer in charge of the NGCDF-MOYALE Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

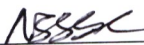
The Accounting Officer in charge of the NGCDF-MOYALE Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-MOYALE Constituency financial statements were approved and signed by the Accounting Officer on 31st July 2020.

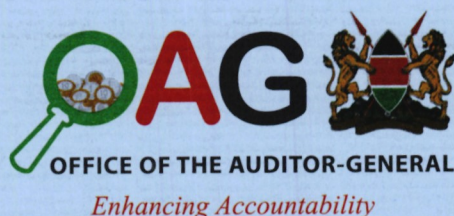

Fund Account Manager
Name: Suleiman Guyo
ICPAK M. No: 20979




Sub-County Accountant
Name: Nicholas Nyaga
ICPAK M. No: 15407

REPUBLIC OF KENYA

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Moyale Constituency set out on pages 24 to 53, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

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

Basis for Qualified Opinion

1.0 Accuracy of the Financial Statements

1.1 Understated Cash and Cash Equivalents Balance - Stale Cheques

The statement of financial position as at 30 June, 2020 reflects cash and cash equivalent balance of Kshs.2,764,444 as disclosed in Note 10A to the financial statements.

The supporting bank reconciliation statement reflects unrepresented cheques totaling to Kshs.6,615,546 which further includes stale cheques totaling to Kshs.91,341 and which had not been replaced or reversed in the cash book as at 30 June, 2020 thereby understating the cash and cash equivalents balance of Kshs.2,764,444 by the same amount.

Consequently, the validity and accuracy of the cash and cash equivalents balance of Kshs.2,764,444 as at 30 June, 2020 could not be ascertained.

1.2 Unsupported Prior Year Adjustment

The statement of receipts and payments and statement of assets and liabilities for the year under review reflects Kshs.637,202 in respect to prior year adjustments comparative balances which is said to be stale cheques reversed in the cash book. However, as reported in the previous year, the particulars of the reversed cheques were not provided for audit review. In addition, note 14 to the financial statements reflects Kshs.18,700,730 on the same item resulting to unexplained variance of Kshs.18,063,528.

In the circumstances, the accuracy and validity of the prior year adjustments comparative balance of Kshs. 637,202 in the financial statements for the year ended 30 June, 2020 could not be confirmed.

1.3 Unexplained Variance in Unutilized Fund Balance

The summary statement of appropriation: recurrent and development combined reflects Kshs.74,241,606 in respect to adjustments which relates to unutilized funds for the year 2018/2019. However, a similar statement for the year 2018/2019 reflects Kshs.73,104,403 in respect to budget utilization difference which relates to unutilized funds for the same year resulting to unexplained variance of Kshs.1,137,203.

Further, Note 17.3 to the financial statement reflects Kshs.2,764,444 and Kshs.8,700,730 in respect to unutilized funds for the year under review and the comparative 2018/2019 balances respectively. However, a review of documents availed for audit review revealed that the said balances relates to a cash and cash equivalents as at 30 June, 2020 and 30 June, 2019 respectively and not unutilized funds.

In the circumstances, the accuracy of the Kshs.74,241,606 in respect to adjustments in the summary statement of appropriation for the year under review could not be confirmed.

1.4 Project Management Committee (PMC)-Bank Balances

Annex 5 to the financial statement reflects Kshs.4,201,960 in respect to PMC bank balances as at 30 June, 2020. However, a re-cast of the balances gave Kshs.4,203,472 resulting to unexplained variance of Kshs.1,512. Further, the annex reflects a comparative balance of Kshs.677,461 whereas the 2018/2019 financial statement reflect Kshs.503,918 resulting to unexplained variance of Kshs.173,543. In addition, there are variances between PMC balances reflected in the financial statement and subsequent cash books as shown below;

PMC's Name	Amount in the cash book (Kshs.)	Amount in the financial statements (Kshs.)	Variance (Kshs.)
Moyale Prison	340,000	0.00	340,000
Ramole Primary School	945,685	949,685	4,000
Yaballo Primary School	197	0.00	197

In the circumstances, the accuracy of the PMC bank balances of Kshs.4,201,960 as at 30 June, 2020 could not be confirmed.

1.5 Acquisition of assets Balance

The statement of receipts and payments reflect a nil balance in respect of acquisition of assets as disclosed in Note 8 to the financial statements. However, annexure 4 to the financial statements reflects Kshs.1,318,900 in respect of additional assets acquired during the year under review resulting to unexplained variance of the same amount.

In the circumstance, the accuracy of the balance on acquisition of assets could not be confirmed.

2.0 Unsupported Expenditure on Security

The statement of receipts and payments for the year ended 30 June, 2020 reflects other grants and transfers of Kshs.53,341,316 as disclosed in Note 7 to the financial statements. The balance includes Kshs.7,787,500 in respect of security which further include Kshs.900,000 and Kshs.840,000 transferred to Manyatta Chief's camp and Moyale prison respectively. However, supporting documents including project files, procurement documents and expenditure returns were not provided for audit review.

Consequently, the accountability and value for money for the Kshs.1,740,000 expenditure for the year ended 30 June, 2020 could not be confirmed.

4.0 Presentation of the Financial Statements

A review of the financial statements for the year under review revealed that a Note on progress on follow up of auditor recommendations indicates that all the issues raised by the Auditor-General in the previous years are resolved. However, no evidence has been provided for verification to show how the 2018/2019 issues were resolved.

Further, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined do not indicate that the statements are "for the year ended 30 June, 2020" while the statement of assets and liabilities, does not indicate that it is "as at 30 June, 2020" as required by Public Sector Accounting Standards Board (PSASB).

In addition, the Fund did not prepare a separate summary statements of appropriation for development and recurrent contrary to the Section 81(2) of Public Finance Management Act, 2012 which states that the accounting officer shall include in the financial statement- appropriation accounts, showing the services for which, the appropriated money was spent, the actual amount spent on each service and the status of each vote compared with the appropriation for the vote.

Consequently, the financial statements submitted for audit do not comply with the Public Sector Accounting Standards Board reporting template for June, 2020.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Moyale Constituency in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in

accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.211,609,330 and Kshs.141,991,606 respectively resulting to an under-funding of Kshs.69,617,724 or 33% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.211,609,330 and Kshs.139,227,162 respectively resulting to an under expenditure of Kshs.72,382,168 or 34% of the budget The Project expenditure was limited to the amount realized.

Based on the approved estimates, under funding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Project Implementation Status Report

Notes 6, 7 and 9 to the financial statements reflect Kshs.69,616,627, Kshs.53,341,316 and Kshs.2,937,354 in respect to transfers to other government entities, other grants and other payments respectively all totaling to Kshs.125,895,297 which was transferred to various institutions to implement projects during the year ended 30 June, 2020. However, review of the project implementation status report as at 30 June, 2020 revealed that out of the fifty-one (51) projects worth Kshs.129,933,754 budgeted to be undertaken during the year under review, twenty-two (22) projects worth Kshs. 24,626,627 were completed, twenty-eight (28) projects worth Kshs. 101,057,127 were ongoing while and one (1) project worth Kshs. 4,250,000 had not started.

In the circumstances, the residents of Moyale Constituency did not therefore get the planned services equivalent to Kshs.101,057,127 in respect to ongoing projects and Kshs.4,250,000 being the budgeted projects that were not implemented during the year under review all totaling to Kshs.105,307,127. Therefore, there is need for the Moyale Constituency management to review its project planning mechanism with a view to prioritizing on projects which will be implemented during the financial year resulting to higher impact into improving service delivery to the citizen of Moyale Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Tender for Construction of Administration Block to Completion -Township Mixed Day Secondary School

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other government units of Kshs.69,616,627 as disclosed in Note 6 to the financial statements. The balance includes Kshs.15,224,127 in respect to transfers to secondary schools which further includes Kshs.2,000,000 transferred to Township Mixed Day Secondary School for construction of an administration block to completion. A tender advertisement for the said construction was made on 11 July, 2019 and three bids were received. However, the advertised tender lacked specific requirements as to the procedures and criteria to be used to evaluate and compare the tenders contrary to Section 60(1) of the Public Procurement and Assets Disposal, Act 2015, which states that an accounting officer of a procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

In the circumstances, the Fund is in breach of the law.

2.0 Tender for Supply of Sports Kits

Note 7 to the financial statements reflects Kshs.53,341,316 in respect to other grants and other payments which includes Kshs.2,180,818 in respect to sports which was paid to a contractor for the supply of sports kits. However, quotation forms did not indicate the date and place where the same will be submitted contrary to Section 106(c) of the Public Procurement and Asset Disposal Act, 2015 which states that quotations should give an explanation of where and when they shall be submitted.

Further, the Local Purchase Order did not indicate the specifications of the sports kit in terms of texture, colour and the logo contrary to Section 60(1) of Public procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

In the circumstances, the Fund is 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 procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


11 February, 2022

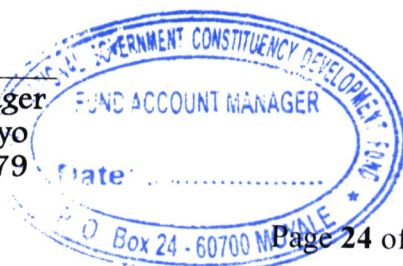
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,290,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,290,876	108,784,483
PAYMENTS			
Compensation of employees	4	2,142,350	1,880,806
Use of goods and services	5	11,189,515	5,078,911
Transfers to Other Government Units	6	69,616,627	30,791,948
Other grants and transfers	7	53,341,316	58,516,485
Acquisition of Assets	8	-	-
Other Payments	9	2,937,354	-
Prior Year Adjustments		-	637,202
TOTAL PAYMENTS		139,227,162	96,905,352
SURPLUS/DEFICIT		(15,936,286)	11,879,131

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOYALE Constituency financial statements were approved on 31st July 2020 and signed by:


Fund Account Manager
Name: Suleiman Guyo
ICPAK M. No: 20979




Sub-County Accountant
Name: Nicholas Nyaga
ICPAK M. No: 15407

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOYALE CONSTITUENCY
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VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,764,444	18,700,730
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		2,764,444	18,700,730
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,764,444	18,700,730
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B		-
NET FINANCIAL SSETS		2,764,444	18,700,730
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	18,700,730	6,184,396
Surplus/Defict for the year		(15,936,286)	11,879,131
Prior year adjustments	14	-	637,202
NET FINANCIAL POSITION		2,764,444	18,700,730

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOYALE Constituency financial statements were approved on 31st July 2020 and signed by:

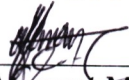
 Fund Account Manager Name: Suleiman Guyo ICPAK M. No: 20979		 Sub-County Accountant Name: Nicholas Nyaga ICPAK M. No: 15407
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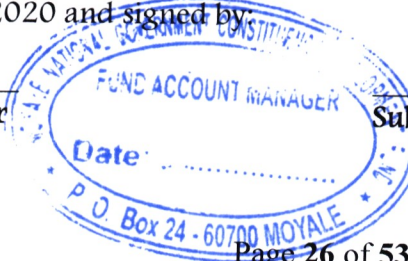
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements
For the year ended June 30, 2020**


VII. STATEMENT OF CASHFLOW

	Notes	2019 - 2020 Kshs	2018 - 2019 Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,290,876	108,784,483
Other Receipts	3	-	-
		123,290,876	108,784,483
Payments for operating expenses			
Compensation of Employees	4	2,142,350	1,880,806
Use of goods and services	5	11,189,515	5,078,911
Transfers to Other Government Units	6	69,616,627	30,791,948
Other grants and transfers	7	53,341,316	59,153,687
Other Payments	9	2,937,354	-
		139,227,162	96,905,352
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14		637,202
Net Adjustments			637,202
Net cash flow from operating activities		(15,936,286)	12,516,333
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,936,286)	12,516,333
Cash and cash equivalent at BEGINNING of the year	13	18,700,730	6,184,396
Cash and cash equivalent at END of the year		2,764,444	18,700,729

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOYALE Constituency financial statements were approved on 31st July 2020 and signed by:


Fund Account Manager
Name: Suleiman Guyo
ICPAK M. No: 20979




Sub-County Accountant
Name: Nicholas Nyaga
ICPAK M. No: 15407

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	74,241,606	211,609,330	141,991,606	69,617,725	67.1%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts			0	-	-	0.0%
TOTAL RECEIPTS	137,367,724	74,241,606	211,609,330	141,991,606	69,617,725	67.1%
PAYMENTS						0.0%
Compensation of Employees	3,860,760	2,560,955	6,421,715	2,142,350	4,279,365	33.4%
Use of goods and services	8,502,335	8,007,215	16,509,550	11,189,515	5,320,035	67.8%
Transfers to Other Government Units	56,282,975	49,906,757	106,189,732	69,616,627	36,573,105	65.6%
Other grants and transfers	65,784,299	13,766,680	79,550,979	53,341,316	26,209,663	67.1%
Other Payments	2,937,354		2,937,354	2,937,354	-	100.0%
TOTAL	137,367,724	74,241,606	211,609,330	139,227,162	72,382,168	65.8%

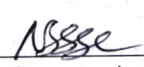
(a) For the revenue items, no AIA was realised during the year 2019/2020. The Annual budget of Kshs 137,367,724 is the annual allocation to the entity for the Year 2019/20. The Adjustments comprises of the Cash Book Balance as at the beginning of the Year of Kshs 18,700,730.00 , Kshs 54,790,876 of the FY 2018/19 Received during the year 2019/2020 and Kshs 750,000 for previous year budgets expected to be received during the year.

(b) The Constituency did not realise any over utilization but significant under utilization in Compensation of employees (33.4%), Use of goods and services (76%) and Transfer to Other Government Units (66.2%): The Underutilization largely emanated from delay in receipt of funds from the Board, and the cash flow interruptions from Covid- 19 Pandemics.

The NGCDF-MOYALE Constituency financial statements were approved on 31st July 2020 and signed by:


Fund Account Manager
Name: Suleiman Guyo
ICPAK M. No: 20979




Sub-County Accountant
Name: Nicholas Nyaga
ICPAK M. No: 15407

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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IX. BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	2019/2020	2019/2020
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration					
Employees' Salaries	3,860,760	2,543,855	6,404,615	2,142,350	4,262,265
Goods and Services	3,013,303	1,188,712	4,202,015	3,826,003	376,012
Committee Expenses	1,368,000	1,124,978	2,492,978	1,960,000	532,978
Employees' Salaries			0		0
Goods and Services			0		0
Sub-Total	8,242,063	4,857,544	13,099,608	7,928,353	5,171,255
2.0 Monitoring and Evaluation					
Goods and Services	1,585,032	1,148,806	2,733,838	1,860,312	873,526
Committee Expenses	1,036,000	967,002	2,003,002	1,792,600	210,402
Capacity Building of NG-CDFs/PMCs	1,500,000	1,456,916	2,956,916	1,452,000	1,504,916
Sub-Total	4,121,032	3,572,724	7,693,756	5,104,912	2,588,844
3.0 Emergency					
Emergency	7,198,241	2,931,883	10,130,125	9,760,000	370,125
Emergencies					
Sub-Total	7,198,241	2,931,883	10,130,125	9,760,000	370,125
4.0 Bursary and Social Security Programme					
Bursary Secondary Schools	28,178,703		28,178,703	24,401,000	3,777,703
Bursary for Colleges/Universities	17,000,000	6,479	17,006,479	7,366,998	9,639,481
Sub-Total	45,178,703	6,479	45,185,182	31,767,998	13,417,184
5.0 Sports					
Moyale Sports Projects	2,747,354	2,180,818	4,928,172	2,180,818	2,747,354
Moyale Sports Projects		0			
Sub-Total	2,747,354	2,180,818	4,928,172	2,180,818	2,747,354
6.0 Water					
Water	0				
Water					
Sub-Total	0	0	0		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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				-	
6.0 Environment					-
Environment	1,945,000	500,000	2,445,000	1,845,000	600,000
Environment					
Sub-Total	1,945,000	500,000	2,445,000	1,845,000	600,000
7.0 Primary School Projects					-
Amballo Primary School	1,987,500		1,987,500	1,987,500	0
Antut Primary School	1,900,000		1,900,000		1,900,000
Dabel Primary School	1,000,000		1,000,000	1,000,000	0
El Raya Primary School	1,260,000		1,260,000	1,260,000	0
Elle Dimtu Primary School	1,260,000		1,260,000		1,260,000
Gadha Korma Primary School	1,260,000		1,260,000		1,260,000
Godoma Didiqo Primary School	630,000		630,000	630,000	0
Golole Primary School	2,380,475		2,380,475		2,380,475
Harosa Primary School	630,000		630,000	630,000	0
Holale Primary School	1,260,000		1,260,000	1,260,000	0
Iladhu Primary School	1,260,000		1,260,000	1,260,000	0
Kukub Primary School	1,260,000		1,260,000		1,260,000
Kukub Primary School	2,000,000		2,000,000		2,000,000
Kuro Girls Primary School	1,300,000		1,300,000	1,300,000	0
Makutano Primary Sch	630,000		630,000		630,000
Manyatta Primary School	1,400,000		1,400,000	1,400,000	0
Misa Primary School	1,260,000		1,260,000	1,260,000	0
Mukh Gura Primary School	750,000		750,000		750,000
Muslim Primary School	1,200,000		1,200,000		1,200,000
Nana Primary School	900,000		900,000	900,000	0
Furniture for Primary Schools	5,000,000		5,000,000	4,000,000	1,000,000
Qoloba Primary School	1,260,000		1,260,000	1,260,000	0
Sololo Primary School	1,400,000		1,400,000		1,400,000
Sololo Primary School	3,045,000		3,045,000		3,045,000
Walda Primary School	1,370,000		1,370,000		1,370,000
Watiti Primary School	500,000		500,000		500,000
Yaballo Primary School	630,000		630,000	630,000	0
Adhadi Primary School		945,000	945,000	945,000	0
Al Kulafaurashidin		630,000	630,000	630,000	0
Badhan Rero Primary School		1,500,000	1,500,000	1,500,000	0
Bori Primary School		750,000	750,000	750,000	0
Bori Primary School		1,440,000	1,440,000	1,440,000	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOYALE CONSTITUENCY**

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For the year ended June 30, 2020

Butiye Primary School		787,500	787,500	0	787,500
Dadach Lakole Primary School		400,000	400,000	400,000	0
Dadach Lakole Primary School		945,000	945,000	945,000	0
Dambala Fachana Primary School		1,230,000	1,230,000	1,230,000	0
Dirdima Primary School		100,000	100,000	100,000	0
Dirdima Primary School		1,260,000	1,260,000	1,260,000	0
Elle Dimtu Primary School		1,360,000	1,360,000	1,360,000	0
Funa Qumbi Primary School		600,000	600,000	600,000	0
Funanyatta Primary School		1,260,000	1,260,000	1,260,000	0
Gadha Korma Primary School		1,360,000	1,360,000	1,360,000	0
Gadha Korma Primary School		250,000	250,000	250,000	0
Godoma Primary School		400,000	400,000	0	400,000
Golole Primary School		2,422,231	2,422,231	1,418,601	1,253,630
Harsako Primary School		1,360,000	1,360,000	1,360,000	0
Hawecha Primary School		1,500,000	1,500,000	1,500,000	0
Karbururi Primary School		1,500,000	1,500,000	1,500,000	0
Kinisa Primary School		630,000	630,000	630,000	0
Kukub Primary School		100,000	100,000	100,000	0
Kukub Primary School		200,000	200,000	200,000	0
Kukub Primary School		1,060,000	1,060,000	1,060,000	0
Mado Adi Primary School		630,000	630,000	630,000	0
Manyatta Primary School		630,000	630,000	630,000	0
Odda Primary School		250,000	250,000	250,000	0
Qicha Primary School		945,000	945,000	945,000	0
Qilta Primary School		945,000	945,000	945,000	0
Qiltipe Primary School		1,360,000	1,360,000	1,360,000	0
Ramole Primary School		945,000	945,000	945,000	0
Rawana Primary School		500,000	500,000	500,000	0
Sessi Primary School		1,200,000	1,200,000	1,200,000	0
Somare Primary School		3,250,000	3,250,000	3,250,000	0
Somare Primary School		250,000	250,000	0	
Tesso Primary School		1,360,000	1,360,000	1,360,000	0
Watiti Primary School		1,500,000	1,500,000	1,500,000	0
Waye Godha Primary School		600,000	600,000	600,000	0
Sub-Total	38,732,975	38,354,731	77,087,706	54,691,101	22,396,605
8.0 Secondary School Projects					
St Mary's Secondary School	4,250,000		4,250,000		4,250,000
Sololo Mixed Secondary School	1,875,000		1,875,000	1,875,000	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Dr. Guracha Memorial Girls Secondary School	2,800,000		2,800,000		2,800,000
Sessi Mixed Day Secondary School	2,815,000		2,815,000		2,815,000
Butiye Mixed Day Secondary School	3,050,000		3,050,000	500,000	2,550,000
Bori Junction Mixed Day Sec School	1,260,000		1,260,000	1,260,000	0
Uran Mixed Day Secondary School	1,500,000		1,500,000		1,500,000
Bori Junction Mixed Day Sec School		1,169,127	1,169,127	1,169,127	0
Butiye Mixed Day Secondary School		1,000,000	1,000,000	1,000,000	0
Dr. Guracha Memorial Girls Secondary School		1,200,000	1,200,000	1,200,000	0
Heilu Mixed Day Sec School		500,000	500,000	500,000	0
Manyatta Mixed Day Secondary School		1,760,000	1,760,000	1,760,000	0
Odda Mixed Day Secondary School		500,000	500,000	500,000	0
Odda Mixed Day Secondary School		1,260,000	1,260,000	1,260,000	0
Sololo Mixed Secondary School		1,000,000	1,000,000	1,000,000	0
Sololo Mixed Secondary School		1,200,000	1,200,000	1,200,000	0
Township Mixed Day Secondary School		2,000,000	2,000,000	2,000,000	0
Sub-Total	17,550,000	11,589,127	29,139,127	15,224,127	13,915,000
9.0 Tertiary institutions projects					
Sub-Total	0	0	0		
10.0 Security Projects					
Madho Adhi Chief's Office	2,355,000		2,355,000		2,355,000
Manyatta Chief's Office	900,000		900,000	900,000	0
Heilu Chief's Office	950,000		950,000		950,000
Funan Qumbi AP Camp	1,800,000		1,800,000		1,800,000
Moyale Prison	510,000		510,000		510,000
Uran Chief's Office	2,200,000	630,000	2,830,000		2,830,000
Golole Chief's Office		600,000	600,000	600,000	0
Goromuda Chief's office		600,000	600,000	600,000	0
Heilu Border Patrol Base		1,187,500	1,187,500	1,187,500	0
Heilu Chief's Office		600,000	600,000	600,000	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Kinisa Chiefs Office		600,000	600,000	600,000	0
Manyatta Chief's Office		630,000	630,000	630,000	0
Moyale ATPU		700,000	700,000	700,000	0
Moyale DCIO Office		630,000	630,000	630,000	0
Moyale Prison		840,000	840,000	840,000	0
Walda Chiefs Office		500,000	500,000	500,000	0
Uran Chief's Office		630,000	630,000		630,000
Sub-Total	8,715,000	8,147,500	16,862,500	7,787,500	9,075,000
11.0 Acquisitions of Assets					
					-
12.0 Others					
					-
Moyale NGCDFC Office	2,337,354		2,337,354	2,337,354	0
Moyale Civil Registration Office	600,000		600,000	600,000	0
Strategic Plan		2,100,800	2,100,800		2,100,800
Sub-Total	2,937,354	2,100,800	5,038,154	2,937,354	2,100,800
GRAND TOTAL	137,367,724	74,241,606	211,609,330	139,227,162	72,382,168

X. SIGNIFICANT ACCOUNTING POLICIES

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

Statement of Compliance and Basis of Preparation

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reporting Entity

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

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.

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

Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

External Assistance

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

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

In-kind contributions

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

Cash and Cash Equivalents

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

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.

Accounts Payable

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

Pending Bills

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

Unutilized Funds

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.

Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Comparative Figures

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

Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

Errors

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

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

Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
		B 047299-2018/19	54,790,876	
1330407	Normal Allocation	B047619- 2019/20	20,000,000	
		B041146- 2019/20	4,000,000	
		B047983 - 2019/20	6,000,000	
		B049391 - 2019/20	14,000,000	
		B104416 - 2019/20	15,000,000	
		B096621 - 2019/20	9,000,000	
		Re-allocation 2015/16	500,000	54,784,483
				10,000,000
				12,000,000
				8,000,000
				12,000,000
				12,000,000
1330408	Conditional Grants	AIE NO...		
1330409	Receipt from other Constituency			
	TOTAL		123,290,876	108,784,483

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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2. PROCEEDS FROM SALE OF ASSETS

	Description		2019 - 2020	2018 - 2019
			Kshs	Kshs
3510202	Receipts from the Sale of Buildings			-
3510601	Receipts from the Sale of Vehicles and Transport Equipment			-
3510801	Receipts from the Sale Plant Machinery and Equipment			-
3510803	Receipts from the Sale of Office and General Equipment			-
	TOTAL		-	-

3. OTHER RECEIPTS

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4. COMPENSATION OF EMPLOYEES

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
2110201	Basic wages of temporary employees	1,871,200	1,687,106
2110202	Basic wages of casual labour	165,000	90,000
	Personal allowances paid as part of salary		
2110301	Home allowance		-
2110314	Transport allowance		-
2110320	Leave allowance		-
2110326	Other personnel payments	66,550	64,100
2120101	Employer's contribution to NSSF	39,600	39,600
2710120	Gratuity - contractual employees		-
	TOTAL	2,142,350	1,880,806

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5. USE OF GOODS AND SERVICES

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
2210100	Utilities, supplies and services		30,000
2210101	Electricity		
2210102	Water & sewerage charges	605,000	
2210104	Office rent		
2210200	Communication, supplies and services		32,880
2210300	Domestic travel and subsistence	159,000	3,000
2210500	Printing, advertising and information supplies & services	56,900.00	
2210600	Rentals of produced assets		
2210700	Training expenses	850,000	
2210800	Hospitality supplies and services		
2210802	Other committee expenses	4,737,600	2,046,000
2210809	Committee allowance		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	2,653,800	180,000
2211200	Fuel , oil & lubricants	1,216,287	717,727
2211301	Bank service commission and charges	58,600	77,004
2211310	Other Operating Expenses		
2211313	Security operations		
2220100	Routine maintenance - vehicles and other transport equipment	852,328	593,100
2220200	Routine maintenance- other assets		
2211310	Strategic Plan	-	1,399,200
	TOTAL	11,189,515	5,078,911

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

7. OTHER GRANTS AND OTHER PAYMENTS

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
2640101	Bursary - Secondary	24,401,000	24,983,798
2640102	Bursary - Tertiary	7,184,989	16,468,980
2640104	Bursary - Technical Schools		-
2640105	Mock Exams		-
2640504	Water		-
2640505	Food Security		-
2640506	Electricity		-
2640507	Security	7,787,500	9,772,500
2640508	Roads and Bridges		-
2640509	Sports	2,180,818	1,736,207
2640510	Environment	1,845,000	525,000
2640512	Cultural Heritage		-
2640513	Agriculture		-
2640200	Emergency Projects	9,942,009	5,030,000
	TOTAL	53,341,316	58,516,485

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8. ACQUISITION OF ASSETS

	Non Financial Assets	2019 - 2020	2018 - 2019
		Kshs	Kshs
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of office furniture and fittings		-
3111002	Purchase of computers ,printers and other IT equipments		-
3111005	Purchase of photocopier		-
3111009	Purchase of other office equipments		-
3111112	Purchase of soft ware		-
3130101	Acquisition of Land		-
	TOTAL		-

9. OTHER PAYMENTS

	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
2211311	ICT Hubs		
2640511	Moyale NGCDFC Office	2,337,354	
2640511	Moyale Civil Registration Office	600,000	
			-
	TOTAL	2,937,354	

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10A: Bank Accounts (cash book bank balance)

	Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
			Kshs (30/6/2019)	Kshs (30/6/2018)
	<i>Equity Bank, Moyale Branch , Moyale NG-CDF</i>	<i>1020298992601</i>	2,764,444	18,700,730
	TOTAL		2,764,444	18,700,730

10B: CASH IN HAND

			2019 - 2020	2018 - 2019
			Kshs (30/6/2019)	Kshs (30/6/2018)
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	TOTAL		-	-
	<i>[Provide cash count certificates for each]</i>			

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11: OUTSTANDING IMPRESTS

					Balance (30/6/2018)
					Kshs
	Name of Officer		Amount Taken	Amount Surrendered	-
		Date imprest taken	Kshs	Kshs	-
				-	-
				-	-
				-	-
				-	-
				-	-

12A. RETENTION

	Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019	
	12B: GRATUITY				

13. BALANCES BROUGHT FORWARD

		2019 - 2020	2018 - 2019
		Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts		18,700,730	6,184,396
Cash in hand			
Imprest			
TOTAL		18,700,730	6,184,396
<i>[Provide short appropriate explanations as necessary]</i>			

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14. PRIOR YEAR ADJUSTMENTS

				<i>Adjusted balance b/f 2019 - 2020</i>
				<i>Kshs</i>
		<i>Balance b/f FY2019 - 2020 per Financial statements</i>	<i>Adjustments</i>	
	<i>Description of the error</i>	<i>Kshs</i>	<i>Kshs</i>	<i>-</i>
	<i>Bank accounts balances</i>	<i>18,700,730</i>	<i>-</i>	<i>18,700,730</i>
	<i>Cash in hand</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Accounts Payable</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<i>Receivables</i>	<i>-</i>	<i>-</i>	<i>-</i>
			<i>-</i>	
	TOTAL	18,700,730	-	18,700,730

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

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

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16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

		2019-2020	2018-2019
		Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Net changes in accounts payable (D=A+B-C)		-	-

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

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17.2: PENDING STAFF PAYABLES (See Annex 2)

		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Staff salaries		-	-	
Staff Gratuity			-	
Others (specify)		-	-	
TOTAL			-	

17.3: UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Amounts due to other Government entities				
1. Primary School Projects		0	6,222,500	
2. Secondary School Projects		0	0	
3. Tertiary Institution Projects		0	0	
Sub-Total		0	6,222,500	
Amounts due to other grants and other transfers				
4. Emergency		139,874	992,890	
5. Bursaries		1,599	6,479	
6. Mocks		0	0	
7. Environment		0	0	
8. Sports		0	0	

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9. Security		0	4,160,000	
10. Strategic Plan		2,100,800	2,100,800	
11. Water				
Sub-Total		2,242,273	7,260,169	
Compensation of Employees				
11. Employee Salaries		507,655	987,174.61	
12. NSSF		800	10,400	
13. NHIF		150	6,700	
Sub-Total		508,605	1,004,275	
Use of goods and Services				
14. Admin-Committee Expenses		978	875,442	
15. M&E -Committee Expenses		4,819	437,002	
16. Admin -goods and services		1,709	583,279	
17. M&E-Goods and Services		1,140	1,148,806	
18. M&E -Capacity Building		4,916	0	
19. Admin-Office Equipment		0	0	
Sub-total		13,562	3,044,529	
Other Transfers				
20. Constituency Innovation Hub			1,169,257	
21. Moyale NGCDF Office		4		
Sub-total		4	1,169,257	
Grand Total		2,764,444	18,700,730	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

MOYALE NG-CDF SUMMARY OF ASSET REGISTER				
FINANCIAL YEAR 2019/2020				
Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	
Buildings and structures	7,976,000.00	-	-	7,976,000.00
Motor Vehicles	4,550,000.00	-	-	4,550,000.00
Office equipment, furniture and fittings	1,367,250.00	385,900.00	-	1,753,150.00
ICT Equipment, Software and Other ICT Assets	-	933,000.00	-	933,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	13,893,250.00	1,318,900.00		15,212,150.00

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

FINANCIAL REPORTS ANNEX				
PMC ACCOUNT BALANCE				
	PROJECT ACCOUNTS	ACCOUNT NO.	Bank Balance as at 30.06.2020	Bank Balance as at 30.06.2019
1	Adhadi Primary School	1020299564761	540.00	20.00
2	Al Khulafaurashidin Primary School	1020279438257	375.00	0.00
3	Amballo Primary School	1020265822267	1,660.00	420.00
4	Antut Primary School	1020273252882	4,30.00	430.00
5	Badhan Rero Primary School	1020269413608	3,870.00	4,230.00
6	Bori Junction Mixed Day Secondary School	1020279468056	1,446.80	0.00
7	Bori Primary School	1020269371692	1,082.55.00	52.25
8	Butiye Mixed Day Secondary School	1020264436265	2,848.00	276.10
9	Butiye Primary School	1020264464778	760.00	940.00
10	Dabel Primary School	1020279761640	500.00	0.00
11	Dadacha Lakole Primary School	1020264471150	305.00	455.00
12	Dambala Fachana Primary School	1020270720468	180.00	180.00
13	Dirdima Primary School	1020264434128	1,290.00	1,150.00
14	Dr. Guracha Memorial Girls Secondary School	1020264563144	103,607.00	1,697.00
15	El Raya Primary School	1020279779408	1,520.00	0.00
16	Elle Dimtu Primary School	1020279481280	1,920.00	0.00
17	Funan Qumbi AP Camp		1,123.00	0.00
18	Funan Qumbi Primary School	1020161588470	2,195.00	2,555.00
19	Funanyatta Primary School	1020264307384	245.00	245.00
20	Gadha Korma Primary School	1020264464556	2,620.00	1,720.00
21	Godoma Didiqo Primary School	1020270642540	1,910.00	390.00

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22	Godoma Primary School	1020264472844	90.00	90.00
23	Golole Chiefs Office	1020277969173	747.00	0.00
24	Golole Primary School	1020199740930	1,269.15	227,049.15
25	Goromuda Chiefs Office	1020276274330	54.85	0.00
26	Harosa Primary School	1020276271794	1,970.00	450.00
27	Harsako Primary School	1020264298034	661.40	104,621.00
28	Hawecha Primary School	1020271475903	730.00	450.00
29	Heilu Border Patrol Base	1020279466684	107.60	0.00
30	Heilu Chief's Office	1020276275579	450.00	230.00
31	Heilu Mixed Day Secondary School	1020270648443	46,402.00	402.00
32	Holale Primary School	1020264295582	26,270.00	24,180.00
33	Iladhu Primary School	1020270657831	850.00	450.00
34	Karbururi Primary School	1020162237548	1,500,000.00	335.15
35	Kinisa Chiefs Office	1020276284206	142.25	30.00
36	Kinisa Primary School	1020270622828	350.00	450.00
37	Kukub Primary School	1020272568225	1,325.00	490.00
38	Kuro Girls Primary School	1020279778449	340.00	0.00
39	Madho Adhi Chiefs Office	1020279999833	0.00	0.00
40	Madho Adhi Primary School	1020272288002	4,227.50	40,020.00
41	Makutano Primary Sch	1020199815473	1.00	270.00
42	Manyatta Chief's Office	1020279247919	120.00	0.00
43	Manyatta Mixed Day Secondary School	1020271334201	3,985.00	2,190.00
44	Manyatta Primary School	1020163437117	2,118.00	37,458.00
45	Misa Primary School	1020277690840	55,980.00	59,760.00
46	Moyale ATPU	1020279468181	380.00	0.00
47	Moyale DCIO Office	1020279438105	100.00	0.00
48	Moyale Primary Schools Furniture	1020279619183	4,760.00	0.00
49	Moyale Prison PMC	1020279647346	0.00	0.00
50	Mukh Gura Primary School	1020299708673	2,260.00	2,260.00

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51	Nana Primary School	10202643300852	1,600.00	2,320.00
52	Odda Mixed Day Secondary School	1020269350511	248.20	150.00
53	Odda Primary School	1020279053045	0.00	0.00
54	Qicha Primary School	1020161500380	1,637.50	1,877.50
55	Qilta Primary School	1020264433375	1,045.00	25,395.00
56	Qiltipe Primary School	1020195918273	243.00	483.00
57	Qoloba Primary School	1020279761649	520.00	0.00
58	Ramole Primary School	1020299569950	949,685.00	925.00
59	Rawana Primary School	1020265045114	1,601.00	2,381.00
60	Sessi Mixed Day Secondary School	1020299689955	0.00	0.00
61	Sessi Primary School	1020264275322	463.95	690.00
62	Sololo Mixed Secondary School	1020265622160	25,427.00	31,870.00
63	Sololo Primary School	1020272315364	31,290.00	410.00
64	Somare Primary School	1020277693919	70.00	230.00
65	St Mary's Secondary School	1020264452411	30,490.00	30,490.00
66	Teso Primary School	1020264312088	204.15	484.15
67	Township Mixed Day Secondary School	1020280086292	0.00	0.00
68	Township Primary School	1020280086292	0.00	0.00
69	Uran Chief's Office	1020280028221	0.00	0.00
70	Uran Mixed Day Secondary School	1020264157504	0.00	0.00
71	Walda Chiefs Office	1020276297099	710.00	62,330.00
72	Walda Primary School	1020269433731	1,370,000.00	0.00
73	Watiti Primary School	1020162565044	2,092.50	1,272.50
74	Waye Godha Primary School	1020160967601	27.00	207.00
75	Yaballo Primary School	1020161539730	0.00	0.00
			4,201,959.85	677,460.80

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	All outstanding Issues resolved				

