

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	WEDNESDAY
TABLED BY: MAJORITY WHIP	PARTY OF
CLERK-AT THE-TABLE: MOSES LOMALE	

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**REPORT  
OF  
THE AUDITOR-GENERAL**

**ON**

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

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



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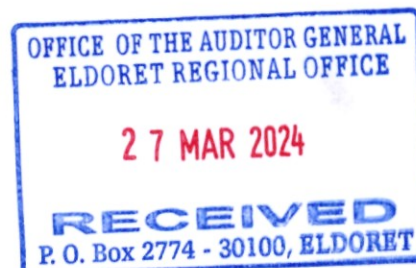
**MOIBEN CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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



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**I. Acronyms and Abbreviations**

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

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

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

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

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

### **Mandate**

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

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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

### **Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Mamka J. Sainare
2.	Sub-County Accountant	Mary K. Waa
3.	Chairman NGCDFC	Joseph Komen
4.	Member NGCDFC	Betra Cheboi

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

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

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

P.O. Box 9872-30100  
NGCDF Building, Next to Ainabtich Police Station  
Eldoret- Iten Road  
Eldoret, KENYA

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

Telephone: (254) 0771780655  
E-mail: [cdfmoiben@ngcdf.go.ke](mailto:cdfmoiben@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) MOIBEN Constituency NGCDF Bankers**

African Banking Corporation Ltd  
005224001000439  
Eldoret Branch  
P.O Box 46452-00100  
Nairobi

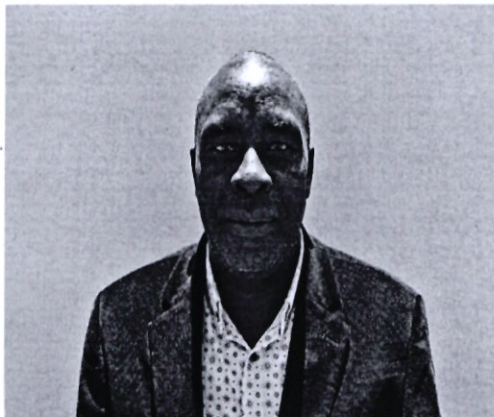
**(g) Independent Auditors**

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

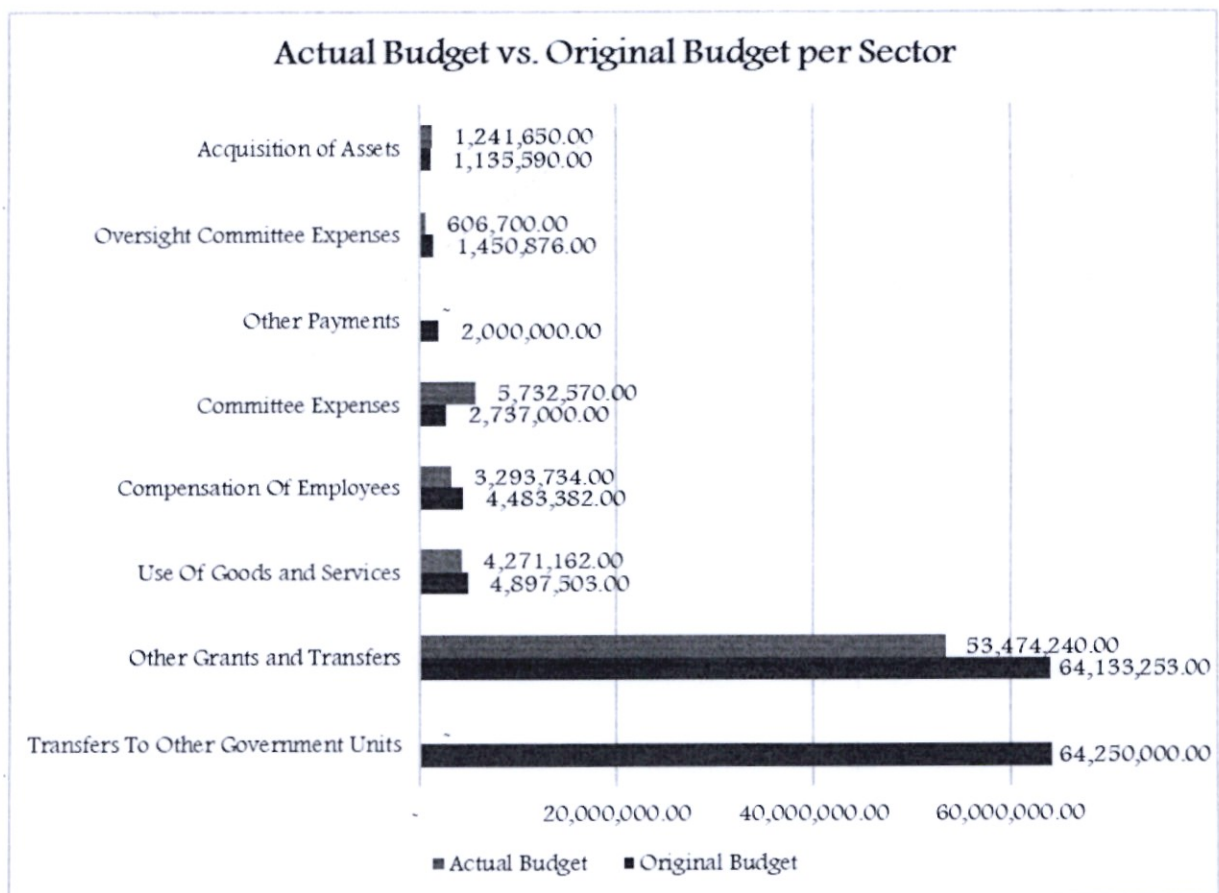
**(h) Principal Legal Adviser**

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

**III. NG-CDFC Chairman’s Report**



**Joseph Komen**  
**Moiben NGCDFC Chairperson**



It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30<sup>th</sup> June 2023.

In the financial year 2022/2023, Moiben NG-CDF was allocated Kenya Shillings One Hundred and Forty-Five Million, Eighty-Seven Thousand, Six Hundred and Three (**145,087,603**) only.

In addition to the balance owed from the NGCDF Board and cashbook balance, Moiben NG-CDF had a total of Kenya Shillings, One Hundred and Seventy-Three Million, Ninety-Six Thousand, Six Hundred and Nineteen (**173,096,619**) only for utilization in the financial year ended 30th June 2023.

The constituency, received Kenya Shillings One Hundred and Fifteen Million, Nine Thousand, and Sixteen (**115,009,016**) only by the end of the financial year ended 30<sup>th</sup> June 2023. This is 66.4% out of the expected budget. The expenditure for the year totalled to Kenya Shillings Sixty-Eight Million, Six Hundred and Twenty Thousand and Fifty-Six (**68,620,056**) only, this being 39.6% of the total budget.

### **A. Key achievements**

Several projects were undertaken during this period. The following are samples of projects that were achieved.



Figure 1. Bursary and social security launch and disbursement during the financial year 2022/2023 of approximately Kshs.50,000,000.



Figure 2. Inspection of the just completed Chelalang Secondary School Twin Laboratory



Figure 3. Sports tournament activity at the Moi Marula Grounds witnessed by the Constituency Patron.

### **B. Emerging Issues**

It was observed that there were emerging issues that underscored the implementation of the projects. The following are the emerging issues highlighted.

- Poverty index is rising and there is need to increase bursary allocation to curb the economy crisis.
- Projects that require emergency funding don't get funding within the required time due to delayed disbursement.


**Challenges.**

C. Apart from these successful projects, there were some challenges that also transpired.

- The delay in disbursement of funds by the board that occasioned the delay in implementation of projects,
- Being an electioneering year, most PMCs were involved in politics. This slowed down the implementation of projects in a way.
- Slow Procurement processes. The government procurement personnel are being used by several government agencies. In many occasions they may not be available at the time of need by the committee. In this regard expected time of completion of projects sometimes is not met.

**C.1. Mitigation**

- ❖ Timely disbursement of outlined allocation to constituencies by the board.
- ❖ Build more capacity of PMC to give more attention to projects.
- ❖ Need to integrate own procurement wing or office by the board to self-regulate and attain independence.

 25/3/2024

.....  
**JOSEPH KOMEN**  
**CHAIRMAN NGCDF COMMITTEE**

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

##### Introduction

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

The key development objectives of *Moiben Constituency 2018-2022* plan are to:

- a) To promote access to quality education and training
- b) To promote equality and inclusivity in education and training
- c) To promote policing and public safety in the constituency
- d) To unearth youth sports and talents to keep them meaningful
- e) To promote environmental conservation for sustainable development
- f) To access to ICT services towards citizens participation in digital learning e-business and access to e-government services in the current digital economy
- g) To enhance institutional effectiveness for excellent service delivery

##### Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	Bursary beneficiaries were considered at all levels as per the attached schedules
Security	To promote policing and public safety in the constituency	Provide conducive working environment hence better service delivery to the	3number Number of usable physical infrastructure build	We allocated funds but did not manage to fund within the financial year due to late disbursement from the Board

		constituents		
Emergency	To meet the unforeseen circumstances in the constituency	Emerging issues which are of emergency nature are resolved with ease	Issues addressed	We allocated funds but did not manage to fund within the financial year due to late disbursement from the Board
Environment	Improve and sustain safe and clean environment	Improved and sustained environmental conservation	No of projects water harvesting is done and tree planting	10 institutions supported for water harvesting and 28 institutions supported for tree planting
Sports	Enhanced development of sporting activities within the constituency	Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing	No of teams awarded sports equipment and trophies No. of sports equipment to be purchased.	Tournament will be done and the winning teams awarded sports equipment

**V. Statement of Governance**

**a) Appointment and Removal of NGCDF Members**

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

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National Government Constituencies Development Fund (NGCDF)  
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The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

**b) Roles and functions of the NGCDFC Committee**

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed

within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

**c) Conflict of interest**

(1) A public officer shall use his best efforts to avoid being in a position in which his personal interests' conflict with his official duties.

(2) Without limiting the generality of subsection (1), a public officer shall not hold shares or have any other interest in a corporation, partnership or other body, directly or through another person, if holding those shares or having that interest would result in the public officer's personal interests conflicting with his official duties.

(3) A public officer whose personal interests' conflict with his official duties shall—

- (a) declare the personal interests to his superior or other appropriate body and comply with any directions to avoid the conflict; and
- (b) refrain from participating in any deliberations with respect to the matter.
- (4) Notwithstanding any directions to the contrary under subsection (3)(a), a public officer shall not award a contract, or influence the award of a contract, to—
  - (a) himself;
  - (b) a spouse or relative;
  - (c) a business associate; or
  - (d) a corporation, partnership or other body in which the officer has an interest.
- (5) The regulations may govern when the personal interests of a public officer conflict with his official duties for the purposes of this section.
- (6) In this section, “personal interest” includes the interest of a spouse, relative or business associate.

**d) Ethics and Conduct**

A public officer shall conduct his private affairs in a way that maintains public confidence in the integrity of his office.

- (2) A public officer shall not evade taxes.
- (3) A public officer shall not neglect his financial obligations or neglect to settle them. In addition, Moiben NGCDFC has a sub-committee on corruption and prevention to deal with related matters on corruption.

**e) Risk management**

Risk management is the continuing process to identify, analyse, evaluate, and treat loss exposures and monitor risk control and financial resources to mitigate the adverse effects of loss. Loss may result from the following: financial risks such as cost of claims and liability judgments. In addition, Moiben NGCDFC has been trained on risk management and has risk register that is usually updated and reports submitted on a quarterly basis.

**f) NGCDFC, Sub-Committee Meetings and Remuneration**

During the year the NGCDFC committee held a total of twelve (12) meetings while the bursary subcommittee held a total of four (4) meetings and social security ad hoc committee held a total of three (3) meetings. Further, sitting allowance to members is Kshs.5000 except Chairperson who is entitled to Kshs.7,000 as the sitting allowance.

## VI. Environmental and Sustainability Reporting

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

### 1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- *The committee allocated funds to schools for planting trees. together with the teachers, students were also advised to undertake the responsibility of planting at least two trees at home once a term to improve environmental conservation*
- *During FMC capacity building, bursary, monitoring and evaluation of projects Sensitization of youth/ community has been done on a number of issues including the Alcohol and drug abuse prevention and HIV & AIDS.*
- *NG-CDF staff have also been able to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

## **3. Employee welfare**

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement

and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

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

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

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

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

NGCDF has put in efforts to ensure:

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

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

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

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

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

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

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

**Public Awareness**

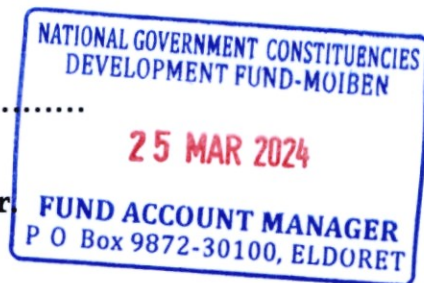
This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



.....  
**Mamka J. Sainare**

**Fund Account Manager**



## VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Moiben Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Moiben Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Moiben Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

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the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Moiben Constituency financial statements were approved and signed by the Accounting Officer on 25/3/2024



.....  
**Name: Joseph Komen**  
**Chairman – NGCDF Committee**



.....  
**Name: Mamka Sainare**  
**Fund Account Manager**



# REPUBLIC OF KENYA

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Monrovia Street  
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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Moiben Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement

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

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

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

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee Bank Balances**

Note 18.4 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.34,889,714 which relates to amount held in one hundred and thirty-seven (137) bank accounts in various commercial banks. However, the cash books, bank reconciliation statements and certificates of bank balance for the one hundred and thirty-seven (137) bank accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of the Project Management Committee (PMC) bank balances of Kshs.34,889,714 could not be confirmed.

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

### **Emphasis of Matter**

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

The summary statement of appropriation reflects receipts budget and actual on a comparable basis of Kshs.173,096,619 and Kshs.115,009,016 respectively resulting to under-funding of Kshs.58,087,603 or 34% of the budget. Similarly, the Fund spent Kshs.68,620,056 against actual receipts of Kshs.115,009,016 resulting to an under-utilization of Kshs.46,388,960 or 40% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

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

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

#### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Delay in Projects Implementation**

During the year under review, the Fund had planned to implement forty (40) projects with a budget of Kshs.64,250,000. However, none of these projects had started.

In the circumstances, the public did not obtain value for money from the forty (40) projects which had not started.

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

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

### **Conclusion**

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

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

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

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

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**23 May, 2024**

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

**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022 – 2023	2021 - 2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	38,000
<b>Total Receipts</b>			
		<b>87,000,000</b>	<b>182,215,758</b>
<b>Payments</b>			
Compensation Of Employees	4	3,293,734	2,950,592
Committee expenses	5	5,732,570	4,919,700
Use Of Goods and Services	6	4,271,162	5,000,030
Transfers To Other Government Units	7	-	68,349,900
Other Grants and Transfers	8	53,474,240	98,924,384
Acquisition Of Assets	9	1,241,650	522,500
Oversight Committee Expenses	10	606,700	-
Other Payments	11	-	-
<b>Total Payments</b>			
		<b>68,620,056</b>	<b>180,667,105</b>
<b>Surplus/(Deficit)</b>			
		<b>18,379,944</b>	<b>1,548,653</b>

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

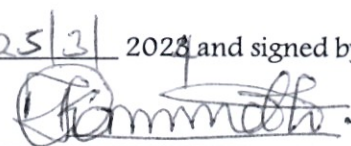
The Constituency financial statements were approved by the NGCDFC on 25/3/2024 and signed by:

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

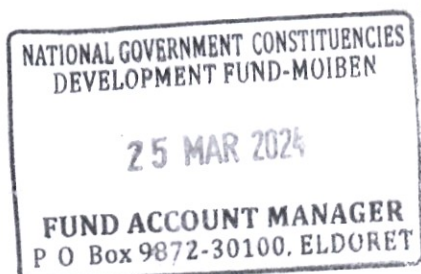
Name: Mamka J. Sainare

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

Name: Mary K. Waa  
ICPAK M/No: 7312

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

Name: Joseph Komen



## X. Statement Of Assets and Liabilities as at 30th June, 2023

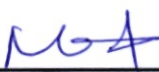
	Note	2022 – 2023	2021- 2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	45,954,298	28,009,016
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>45,954,298</b>	<b>28,009,016</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>45,954,298</b>	<b>28,009,016</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	158,001	379,682
Gratuity	14B	200,508	414,237
<b>Total Financial Liabilities</b>		<b>358,509</b>	<b>793,919</b>
<b>Net Financial Assets</b>		<b>45,595,790</b>	<b>27,215,098</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	27,215,098	25,666,444
Prior Year Adjustments	16	748	-
Surplus/Deficit for The Year		18,379,944	1,548,653
<b>Net Financial Position</b>		<b>45,595,790</b>	<b>27,215,098</b>

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

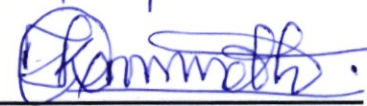
The Constituency financial statements were approved by NG CDFC on 25/3/2024 and signed by:

  
Fund Account Manager

Name: Mamka J. Sainare

  
National Sub-County  
Accountant

Name: Mary K. Waa  
ICPAK M/No: 7312

  
Chairman NG-CDF Committee

Name: Joseph Komen



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

**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

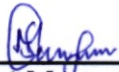
	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	38,000
<b>Total Receipts</b>		<b>87,000,000</b>	<b>182,215,758</b>
Payments			
Compensation Of Employees	4	3,293,734	2,950,592
Committee Expenses	5	5,732,570	4,919,700
Use Of Goods and Services	6	4,271,162	5,000,030
Transfers To Other Government Units	7	-	68,349,900
Other Grants and Transfers	8	53,474,240	98,924,384
Oversight Committee Expenses	10	606,700	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>67,378,406</b>	<b>180,144,605</b>
<b>Total Receipts Less Total Payments</b>		<b>19,621,594</b>	<b>2,071,153</b>
Adjusted For:			
Prior Year Adjustments	16	748	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	(435,410)	(390,171)
<b>Net Adjustments</b>		<b>(434,662)</b>	<b>(390,171)</b>
<b>Net Cash Flow from Operating Activities</b>		<b>19,186,932</b>	<b>1,680,982</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(1,241,650)	(522,500)
<b>Net Cash Flows from Investing Activities</b>		<b>(1,241,650)</b>	<b>(522,500)</b>
Net Increase In Cash And Cash Equivalent		<b>17,945,282</b>	<b>1,158,482</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>12A</b>	<b>28,009,016</b>	<b>26,850,534</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12A</b>	<b>45,954,298</b>	<b>28,009,016</b>

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

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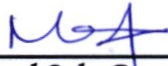
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 25/3/2024 and signed by:



**Fund Account Manager**

**Name: Mamka J. Sainare**



**National Sub-County  
Accountant**

**Name: Mary K. Waa**  
**ICPAK M/No: 7312**



**Chairman NG-CDF Committee**

**Name: Joseph Komen**



*Moiben Constituency*  
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**XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers From NGCDF Board	145,087,603	28,009,016	0	173,096,619	115,009,016	58,087,603	66.4%
Proceeds From Sale of Assets	0	0	0	0	0	0	0.0%
Other Receipts	0	0	0	0	0	0	-
<b>Totals</b>	<b>145,087,603</b>	<b>28,009,016</b>	<b>0</b>	<b>173,096,619</b>	<b>115,009,016</b>	<b>58,087,603</b>	<b>66.4%</b>
<b>Payments</b>							
Compensation Of Employees	4,483,382	952,593	0	5,435,975	3,293,734	2,142,241	60.6%
Committee Expenses	2,737,000	9,919,084	0	12,656,084	5,732,570	6,923,514	45.3%
Use Of Goods and Services	4,897,503	0	0	4,897,503	4,271,162	626,341	87.2%
Transfers To Other Government Units	64,250,000	12,652,844	0	76,902,844	0	76,902,844	0.0%
Other Grants and Transfers	64,133,253	3,559,494	0	67,692,747	53,474,240	14,218,507	79.0%
Acquisition of Assets	1,135,590	805,000	0	1,940,590	1,241,650	698,940	64.0%
Oversight Committee Expenses	1,450,876	0	0	1,450,876	606,700	844,176	41.8%
Other Payments	2,000,000	0	0	2,000,000	0	2,000,000	0.0%
Funds Pending Approval**	0	120,000	0	120,000	0	120,000	0.0%
<b>Totals</b>	<b>145,087,603</b>	<b>28,009,016</b>	<b>0</b>	<b>173,096,618</b>	<b>68,620,056</b>	<b>104,476,562</b>	<b>39.6%</b>

**Explanatory Notes.**

(a) The adjustments of Kshs. 28,009,016 resulted from unutilized funds at the beginning of the year which were available for use in the current financial year.

**Moiben Constituency**

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

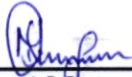
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

(b) The underutilization of below 90% is due to late disbursement of funds within the year

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

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	104,476,562
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	58,087,603
	46,388,959
Increase/(decrease) Accounts payable	-435410
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	748
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	45,954,297

The Constituency financial statements were approved by NG CDFC on 25/3/2024 and signed by:



**Fund Account Manager**

**Name: Mamka J. Sainare**



**National Sub-County Accountant**

**Name: Mary K. Waa  
ICPAK M/No:7312**



**Chairman NG-CDF Committee**

**Name: Joseph Komen**



*Moiben Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 202**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,483,382	952,593	-	5,435,975	3,293,734	2,142,241
1.2 Committee allowances	1,036,000	1,982,500	-	3,018,500	2,461,870	556,630
1.3 Use of goods and services	2,335,875	4,800,830	-	7,136,705	2,107,204	5,029,501
<b>Total</b>	<b>7,855,257</b>	<b>7,735,923</b>	<b>-</b>	<b>15,591,180</b>	<b>7,862,808</b>	<b>7,728,372</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	340,000	753,782	-	1,093,782	578,000	515,782
2.2 Committee allowances	1,701,000	2,381,973	-	4,082,973	3,270,700	812,273
2.3 Use of goods and services	2,221,628	-	-	2,221,628	1,585,958	635,670
<b>Total</b>	<b>4,262,628</b>	<b>3,135,755</b>	<b>-</b>	<b>7,398,383</b>	<b>5,434,658</b>	<b>1,963,725</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	7,636,190	1,412,395	-	9,048,585	-	9,048,585
<b>Sub-total</b>	<b>7,636,190</b>	<b>1,412,395</b>	<b>-</b>	<b>9,048,585</b>	<b>-</b>	<b>9,048,585</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Special needs	800,000	-	-	800,000	800,000	-
4.2 Secondary Schools	27,897,063	1,196,838	-	29,093,901	29,093,901	-
4.3 Tertiary Institutions	18,500,000	3,307,507	-	21,807,507	18,503,339	3,304,168
4.4 Social Security	3,000,000	-	-	3,000,000	-	3,000,000
<b>Sub-total</b>	<b>50,197,063</b>	<b>4,504,345</b>	<b>-</b>	<b>54,701,408</b>	<b>48,397,240</b>	<b>6,304,168</b>

**Moiben Constituency**

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>5.0 Sports</b>						
5.1	-	-	-	-	-	-
5.2	-	-	-	-	-	-
5.3	2,000,000	4,766,939	-	6,766,939	4,777,000	1,989,939
<b>Sub-total</b>	<b>2,000,000</b>	<b>4,766,939</b>	<b>-</b>	<b>6,766,939</b>	<b>4,777,000</b>	<b>1,989,939</b>
<b>6.0 Environment</b>						
NGCDF office-(NORTH RIFT)	-	20,026	-	20,026	-	20,026
ENV FY 17-18	-	1,754,139	-	1,754,139	-	1,754,139
purchase and installation of 10,000Litres water tank at Ksh90,000,construction of tank base,fitting og gutters,piping and tap connection at Ksh 110,000	2,000,000	-	-	2,000,000	-	2,000,000
Purchase ,Transporation, and planting of 100 grevillea tree seedlings		-	-	-	-	-
Kabatu Primary School	10,000	-	-	10,000	10,000	-
Ainaptich Primary School	10,000	-	-	10,000	10,000	-
Kimoning Primary School	20,000	-	-	20,000	20,000	-
Lelit Primary School	10,000	-	-	10,000	10,000	-
Tungururwet Primary School	10,000	-	-	10,000	10,000	-
Tangasir Primary school	20,000	-	-	20,000	20,000	-
Kapsoen Primary School	10,000	-	-	10,000	10,000	-
Uswyo Primary School	10,000	-	-	10,000	10,000	-
Cheburbur Primary School	10,000	-	-	10,000	10,000	-
Koitoror Secondary School	10,000	-	-	10,000	10,000	-
Maua Primary School	10,000	-	-	10,000	10,000	-

**Moiben Constituency**

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St Mary's Kapsiliot Girls High school	10,000	-	-	10,000	10,000	-
st marys Kimogoch primary school	10,000	-	-	10,000	10,000	-
Kapchesimbol Primary School	10,000	-	-	10,000	10,000	-
Kalyet Primary School	10,000	-	-	10,000	10,000	-
Sasitwa Primary School	10,000	-	-	10,000	10,000	-
Muget Primary school	10,000	-	-	10,000	10,000	-
Kemeliet Primary School	10,000	-	-	10,000	10,000	-
Kapnasu Primary School	10,000	-	-	10,000	10,000	-
Ranymoi Primary School	10,000	-	-	10,000	10,000	-
Mosop Primary School	10,000	-	-	10,000	10,000	-
Asis Primary School	10,000	-	-	10,000	10,000	-
Mumetet Secondary School	10,000	-	-	10,000	10,000	-
Livingstone Secondary Scholl	10,000	-	-	10,000	10,000	-
Moiben Upper Primary School	10,000	-	-	10,000	10,000	-
Sosiyo Secondary School	10,000	-	-	10,000	10,000	-
Moiben Boys High School	10,000	-	-	10,000	10,000	-
St Francis of Assisi Kimoning Secondary School	10,000	-	-	10,000	10,000	-
<b>Sub-total</b>	<b>2,300,000</b>	<b>1,774,165</b>	<b>-</b>	<b>4,074,165</b>	<b>300,000</b>	<b>3,774,165</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1						
Kamokono Primary School	1,450,000	-	-	1,450,000	-	1,450,000
Chelalang Primary School	1,800,000	-	-	1,800,000	-	1,800,000

**Moiben Constituency**

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kuryot Primary School	800,000	-	-	800,000	-	800,000
Kapkei Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Chepkosom Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Chemungen Primary School	900,000	-	-	900,000	-	900,000
Chehelmetio Primary School	1,450,000	-	-	1,450,000	-	1,450,000
kapnasu primary school	1,800,000	-	-	1,800,000	-	1,800,000
Seretyo Primary School	2,800,000	-	-	2,800,000	-	2,800,000
Sosiyo Primary School	2,400,000	-	-	2,400,000	-	2,400,000
Sergoit Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Manyatta Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Bidii Primary School	500,000	-	-	500,000	-	500,000
Imaniat Primary School	3,150,000	-	-	3,150,000	-	3,150,000
Kabuliot Primary School	450,000	-	-	450,000	-	450,000
Chebarus C primary School	1,450,000	-	-	1,450,000	-	1,450,000
Toloita Primary School	800,000	-	-	800,000	-	800,000
Arbabuch Primary School	2,600,000	-	-	2,600,000	-	2,600,000
Tachasis Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Kaburgei Primary School	500,000	-	-	500,000	-	500,000
Kaprobu Primary School	500,000	-	-	500,000	-	500,000
Chemaluk Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Tugen Estate Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Kimuchi Primary School	1,450,000	-	-	1,450,000	-	1,450,000
Simotwet Primary School	1,050,000	-	-	1,050,000	-	1,050,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sosiot Primary School	2,100,000	-	-	2,100,000	-	2,100,000
Emsilies Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Moi Marulla Primary School	1,800,000	-	-	1,800,000	-	1,800,000
Eldoret Central Primary School	2,450,000	-	-	2,450,000	-	2,450,000
Chepkoilel North Primary School	1,200,000	-	-	1,200,000	-	1,200,000
ACK Kapkorio Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Lelit Primary School	500,000	-	-	500,000	-	500,000
University Of Eldoret Primary School	700,000	-	-	700,000	-	700,000
GK Prison Primary School	2,400,000	-	-	2,400,000	-	2,400,000
Kimumu Primary School	2,100,000	-	-	2,100,000	-	2,100,000
Ngomongo Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Ainaptich Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Eldoret Chebarus Primary School	1,100,000	-	-	1,100,000	-	1,100,000
<b>Sub-total</b>	<b>55,300,000</b>	-	-	<b>55,300,000</b>	-	<b>55,300,000</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
St Peter Ngoisa Secondary School	1,700,000	-	-	1,700,000	-	1,700,000
Kapsiliot Secondary School	5,800,000	-	-	5,800,000	-	5,800,000
Cheburbur Secondary School	1,450,000	-	-	1,450,000	-	1,450,000
<b>Sub-total</b>	<b>8,950,000</b>	-	-	<b>8,950,000</b>	-	<b>8,950,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1						
<b>Sub-total</b>						
<b>10.0 Security Projects</b>						
Sergoit Chief's Office	300,000	-	-	300,000	-	300,000

**Moiben Constituency**

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kimoning Assistant Chief's Office	1,700,000	-	-	1,700,000	-	1,700,000
Moiben Chiefs Office	-	195,000	-	195,000	-	195,000
<b>Sub-total</b>	<b>2,000,000</b>	<b>195,000</b>	<b>-</b>	<b>2,195,000</b>	<b>-</b>	<b>2,195,000</b>
<b>11.0 Acquisition of assets</b>						
Purchase of ICT Equipments.	637,500	-	-	637,500	849,000	(211,500)
Purchase Of Office Furniture and fittings	258,090	(43,633)	-	214,457	261,200	(46,743)
Purchase of Photocopier	240,000	-	-	240,000	-	240,000
NGCDF office	-	3,603,127	-	3,603,127	131,450	3,471,677
<b>Sub-total</b>	<b>1,135,590</b>	<b>3,559,494</b>	<b>-</b>	<b>4,695,084</b>	<b>1,241,650</b>	<b>3,453,434</b>
<b>12.0 Oversight Committee Expenses (itemize )</b>						
Constituency Oversight Committee	1,450,876	-	-	1,450,876	606,700	844,176
<b>Sub-total</b>	<b>1,450,876</b>	<b>-</b>	<b>-</b>	<b>1,450,876</b>	<b>606,700</b>	<b>844,176</b>
<b>13.0 Others</b>						
Moiben NG-CDF Strategic Plan	2,000,000	-	-	2,000,000	-	2,000,000
Electricity Kaptuli	-	650,000	-	650,000	-	650,000
Kiriswo Dip	-	50,000	-	50,000	-	50,000
Kapsinende Dip	-	50,000	-	50,000	-	50,000
Kaptuli Dip	-	55,000	-	55,000	-	55,000
<b>Sub-total</b>	<b>2,000,000</b>	<b>805,000</b>	<b>-</b>	<b>2,805,000</b>	<b>-</b>	<b>2,805,000</b>
Funds pending approval** (AIA)	-	120,000	-	120,000	-	120,000
<b>Total</b>	<b>145,087,603</b>	<b>28,009,017</b>	<b>-</b>	<b>173,096,620</b>	<b>68,620,056</b>	<b>104,476,564</b>

**XIV. Significant Accounting Policies**

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

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

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

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

## **2. Reporting Entity**

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

## **3. Reporting Currency**

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

## **4. Significant Accounting Policies**

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

### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

***Significant Accounting Policies Continued***

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2023.

**14. Errors**

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

**15. Related Party Transactions**

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

*Moiben Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
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**XV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
NGCDF Board	<b>Kshs</b>	<b>Kshs</b>
AIE NO.B105217	-	33,000,000
AIE NO.B105515	-	44,000,000
AIE NO.B105875	-	22,000,000
AIE NO.B128628	-	5,000,000
AIE NO.B128942	-	12,000,000
AIE NO.B154138	-	15,000,000
AIE NO.B164369	-	20,000,000
AIE NO.B089054	-	12,088,879
AIE NO.B155896	-	19,088,879
AIE NO.B185184	7,000,000	-
AIE NO.B185462	6,000,000	-
AIE NO.B185720	15,000,000	-
AIE NO.B206036	5,000,000	-
AIE NO.B206484	12,000,000	-
AIE NO.B205829	12,000,000	-
AIE NO.B207590	15,000,000	-
AIE NO.B207956	15,000,000	-
<b>TOTAL</b>	<b>87,000,000</b>	<b>182,177,758</b>

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,713,822	1,607,448
Personal allowances paid as part of salary	0	0
House Allowance	464,220	520,000
Transport Allowance	284,000	280,000
Leave allowance		20,000
Gratuity to contractual employees	783,092	497,944
Employer Contributions Compulsory national social security schemes	48,600	25,200
<b>Total</b>	<b>3,293,734</b>	<b>2,950,592</b>

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,270,700	3,313,700
Other committee expenses	2,461,870	1,606,000
<b>Total</b>	<b>5,732,570</b>	<b>4,919,700</b>

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**2. Proceeds From Sale of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**3. Other Receipts**

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	38,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	<b>38,000</b>

**6. Use of Goods and services**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	86,511	63,221
Communication, supplies and services	586,115	88,360
Domestic travel and subsistence	105,500	111,400
Printing, advertising and information supplies & services	426,290	158,636
Rentals of produced assets	-	-
Training expenses	578,000	1,834,300
Hospitality supplies and services	831,201	292,615
Insurance costs	-	-
Specialised materials and services	67,930	-
Office and general supplies and services	612,407	500,673
Fuel , oil & lubricants	591,463	625,985
Other operating expenses	-	-
Bank Charges	50,208	25,650
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	261,487	1,243,340
Routine maintenance- other assets	74,050	55,850
<b>Total</b>	<b>4,271,162</b>	<b>5,000,030</b>

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

**7. Transfer To Other Government Units**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers To Primary Schools (See Attached List)	-	9,300,000
Transfers To Secondary Schools (See Attached List)	-	56,849,900
Transfers To Tertiary Institutions (See Attached List)	-	2,200,000
<b>Total</b>	<b>-</b>	<b>68,349,900</b>

**8. Other Grants and Other transfers**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	29,269,000	38,385,000
Bursary – tertiary institutions (see attached list)	18,053,240	49,355,000
Bursary – special schools (see attached list)	1,075,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	700,000
Sports projects (see attached list)	4,777,000	-
Environment projects (see attached list)	300,000	-
Emergency projects (see attached list)	-	10,484,384
Roads projects (see attached list)	-	-
<b>Total</b>	<b>53,474,240</b>	<b>98,924,384</b>

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	131,450	522,500
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	261,200	-
Purchase of ICT Equipment, Software and Other ICT Assets	849,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>1,241,650</b>	<b>522,500</b>

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	484,000	-
Other COC expenses	122,700	-
<b>Total</b>	<b>606,700</b>	<b>-</b>

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
Africa Banking Corporation(ABC) Bank , 005224001000439. (Main account)	45,954,298	28,009,016
Name of Bank, account No. ( Deposits account)	-	-
<b>Total</b>	<b>45,954,298</b>	<b>28,009,016</b>
<b>12 B: Cash on Hand</b>		
Location 1		
Location 2		
Location 3		
Other Locations (Specify)		
<b>Total</b>		

**13. Outstanding Imprests**

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

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

## Notes to the Financial Statement Continued

## 14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	379,682	689,421
Retention held during the year (B)	13,145	136,917
Retention paid during the Year (C)	234,826	446,656
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	<b>158,001</b>	<b>379,682</b>

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	414,237	494,669
Gratuity held during the year (B)	374,836	497,944
Gratuity paid during the Year (C)	588,565	578,376
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>200,508</b>	<b>414,237</b>

## 15. Fund Balance B/F

	(1 <sup>st</sup> July 2022-23)	(1 <sup>st</sup> July 2021-22)
	Kshs	Kshs
Bank accounts	28,009,016	26,850,534
Cash in hand	-	-
Imprest	-	-
Total	<b>28,009,016</b>	<b>26,850,534</b>
Less		
Payables: - Retention	379,682	689,421
Payables – Gratuity	414,237	494,669
Fund Balance Brought Forward	<b>27,215,098</b>	<b>25,666,445</b>

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**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (stale cheque of 2% withholding tax)	-	748	-
<b>Total</b>	-	<b>748</b>	-

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

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

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

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	793,919	1,184,090
Deposit and Retentions held during the year (B)	387,981	634,861
Deposit and Retentions paid during the Year (C)	823,391	1,025,032
closing account payables D= A+B-C	<b>358,509</b>	793,919
Net changes in accounts payables D-A	<b>(435,410)</b>	<b>(390,171)</b>

## Notes To the Financial Statements (Continued)

## 19. Other Important Disclosures

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

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	158,001	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>158,001</b>	<b>-</b>

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

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	200,508	-
Others (specify)	-	-
<b>Total</b>	<b>200,508</b>	<b>-</b>

## 19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,142,241	1,304,762
Committee expense	6,923,514	0
Use of goods and services	626,341	9,919,085
Amounts due to other Government entities (see attached list)	76,902,844	0
Amounts due to other grants and other transfers (see attached list)	14,218,507	13,457,844
Acquisition of assets	698,940	3,559,494
Oversight Committee Expenses	844,176	0
Other Payments (specify)	2,120,000	120,000
Funds pending approval	0	0
<b>Total</b>	<b>104,476,562</b>	<b>28,361,186</b>

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	34,889,714	105,384,348
Total	<b>34,889,714</b>	<b>105,384,348</b>

**XVI. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance</b>	<b>Comments</b>
	A	b	c	d=a-c	
<b>Construction of buildings</b>					
1. Winam-Kipgaa Contractors	9,936,394	2018	9,853,424	82,970	
2. Shawmand Enterprise	1,369,170	2,021	1,294,139	75,031	
3.					
<b>Sub-Total</b>				<b>158,001</b>	
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2023</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1.Shadrack Kiprop Mutai	Support Staff	01.03.2023	20,944	
2.Sharon Jeptoo Long	Receptionist	01.03.2023	26,660	
3.Sharon Chebiwott Kipruto	Office Assistant	01.03.2023	20,944	
4.Kenneth Kipkoech Kiptoo	Clerk Of Works	01.03.2023	37,411	
5.Michael Kiprop Sitoton	Records Management Assistant	01.03.2023	30,478	
6.Wilson Biwot	Driver	01.03.2023	26,660	
7.Eunice Cherop Lagat	Accountant Assistant	01.03.2023	37,411	
<b>Sub-Total</b>			<b>200,508</b>	
<b>Grand Total</b>			<b>200,508</b>	

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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
<b>Compensation of employees</b>	Payment of staff salaries and gratuity	2,142,241	1,304,762	Amount due to staff gratuity
<b>Use of goods &amp; services</b>	Purchase of fuel,repairs and maintenance,printing,stationery,telephone,travel and subsistence,office tea and committee allowances	7,549,856	9,919,085	Balance due to committee allowances and office operation
<b>Amounts due to other Government entities</b>				
Kamokono Primary School	Construction to completion of 1 classroom	1,450,000	0	Funds disbursed for projects
Chelalang Primary School	Renovation to completion of classrooms	1,800,000	0	Funds disbursed for project
Kuryot Primary School	Renovation to completion of classroom	800,000	0	Funds disbursed for project
Kapkei Primary School	Renovation to completion of classrooms	1,500,000	0	Funds disbursed for project
Chepkosom Primary School	Renovation to completion of classrooms	1,500,000	0	Funds disbursed for project
Chemungen Primary School	Renovation to completion of classrooms	900,000	0	Funds disbursed for project
Chelelmetio Primary School	Construction to completion of classroom	1,450,000	0	Funds disbursed for project
kapnasu primary school	Renovation to completion of classrooms	1,800,000	0	Funds disbursed

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
				for projec
Seretyo Primary School	Renovation of classroom to completion	2,800,000	0	Funds disbursed for projec
Sosiyo Primary School	Renovation of classrooms to completion	2,400,000	0	Funds disbursed for projec
Sergoit Primary School	Renovation of classrooms to completion	1,500,000	0	Funds disbursed for projec
Manyatta Primary School	Renovation of classrooms to completion	1,100,000	0	Funds disbursed for projec
Bidii Primary School	Renovation of classrooms to completion	500,000	0	Funds disbursed for projec
Imaniat Primary School	Renovation of classrooms to completion	3,150,000	0	Funds disbursed for projec
Kabuliot Primary School	Wiring to completion	450,000	0	Funds disbursed for projec
Chebarus C primary School	Construction of classroom to completion	1,450,000	0	Funds disbursed for projec
Toloita Primary School	Construction of pit latrine to completion	800,000	0	Funds disbursed for projec
Arbabuch Primary School	Renovation of classrooms to completion	2,600,000	0	Funds disbursed for projec
Tachasis Primary School	Renovation of classrooms to completion	2,000,000	0	Funds disbursed for projec
Kaburgei Primary School	Construction of pit latrine to completion	500,000	0	Funds disbursed for projec

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
Kaprobu Primary School	Construction of pit latrine to completion	500,000	0	Funds disbursed for projec
Chemaluk Primary School	Renovation of classrooms to completion	1,200,000	0	Funds disbursed for projec
Tugen Estate Primary School	Renovation of classrooms to completion	1,500,000	0	Funds disbursed for projec
Kimuchi Primary School	Construction of classroom to completion	1,450,000	0	Funds disbursed for projec
Simotwet Primary School	Renovation of classrooms to completion	1,050,000	0	Funds disbursed for projec
Sosiot Primary School	Renovation of classrooms to completion	2,100,000	0	Funds disbursed for projec
Emsilies Primary School	Construction of pit latrine to completion	1,300,000	0	Funds disbursed for projec
Moi Marulla Primary School	Renovation of classrooms to completion	1,800,000	0	Funds disbursed for projec
Eldoret Central Primary School	Renovation of classrooms to completion	2,450,000	0	Funds disbursed for projec
Chepkoilel North Primary School	Renovation of classrooms to completion	1,200,000	0	Funds disbursed for projec
ACK Kapkorio Primary School	Renovation of classrooms to completion	1,200,000	0	Funds disbursed for projec
Lelit Primary School	Construction of pit latrine to completion	500,000	0	Funds disbursed for projec
University Of Eldoret Primary School	Construction of pit latrine to completion	700,000	0	

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
GK Prison Primary School	Renovation of classrooms to completion	2,400,000	0	Funds disbursed for projec
Kimumu Primary School	Renovation of classrooms to completion	2,100,000	0	Funds disbursed for projec
Ngomongo Primary School	Construction of pit latrine to completion	1,100,000	0	Funds disbursed for projec
Ainaptich Primary School	Renovation of classrooms to completion	1,200,000	0	Funds disbursed for projec
Eldoret Chebarus Primary School	Construction of pit latrine to completion	1,100,000	0	Funds disbursed for projec
St Peter Ngoisa Secondary School	Renovation of classrooms to completion	1,700,000	0	Funds disbursed for projec
Kapsilot Secondary School	Construction of dormitory to completion	5,800,000	0	Funds disbursed for projec
Cheburbur Secondary School	Renovation of classroom to completion	1,450,000	0	Funds disbursed for p rojec
<b>Sub-Total</b>		<b>64,250,000</b>	<b>11,223,847</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary - Secondary ( see attached list)	Payment of bursary to needy students	0	1,196,838	Balances to be disbursed to students
Bursary -Tertiary ( see attached list)	Payment of bursary to needy students	3,304,168	3,307,507	Balances to be disbursed to students

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bursary- Special Schools	Payment of bursary to needy students	0	0	
Social Security programmes (NHIF)	Social Security Programme	3,000,000	0	
Sergoit Chief's office	Purchase of tables and chairs	300,000	0	
Kimoning assistant chief's office	Construction to completion of assistant chief's office	1,700,000	0	
Moiben Chief's office		195,000	0	
Security Projects ( see attached list)				
Sports Projects	Purchase of sports uniform ball and equipment	1,989,939	4,766,939	Balances due to be disbursed for purchase of uniform ball and equipment
Unutilised+retention shawmand	To cater for any unforeseen occurrences in the constituency during the financial year	0	1,412,395	Balances for arising emergencies
Environment Fy 17-18	Environmental activities	0	1,754,139	Environmental activities to be undertaken
Environment Projects		3,774,165	0	
Emergency Projects ( see attached list)	To cater for any unforeseen occurrences in the constituency during the financial year	9,048,585	0	
NGCDF Office-(North Rift)		0	20,026	Retention to a contractor
Acquisition of Assets				
NGCDF Office	Office construction	3,453,434	3,559,494	Construction of office

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
				e ablation block in progress
Oversight committee expenses		844,176	0	
Strategic plan	Moiben NG-CDF Strategic Plan	2,000,000	0	
Electricity Kaptuli		650,000	650,000	Balances to complete project
Kiriswo dip		50,000	50,000	Balances
Kapsinende dip		50,000	50,000	
Kaptuli dip		55,000	55,000	Balances to a devolved function/completed project
<b>Sub-Total</b>		<b>30,414,467</b>	<b>16,822,338</b>	
Funds pending approval - AIA		120,000	120,000	
<b>Grand Total</b>		<b>104,476,564</b>	<b>28,361,185</b>	

**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				
Buildings and structures	12,487,702	131,450	0	12,487,702
Transport equipment	10,155,000	0	0	10,155,000
Office equipment, furniture and fittings	1,662,960	261,200	0	1,662,960
ICT Equipment, Software and Other ICT Assets	632,500	849,000	0	632,500
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>24,938,162</b>	<b>1,241,650</b>	<b>0</b>	<b>26,179,812</b>

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
Charar Primary School	ABC	005217001000207	48,512	477,240
Chepkoilel Ap Camp	ABC	005215001004762	178,961	178,961
Cheplaskei Assistant Chiefs Office	ABC	005215001004775	33,266	302,678
Eldoret G.K Magereza Sec	ABC	005215001004793	77,627	77,987
Kamokono Pri Sch	ABC	005215001005869	18,579	18,579
Kapchesimbor Primary Sch	ABC	005217001000065	44,415	51,615
Kimoning Primary School	ABC	005215001004840	43,807	123,659
Meibeki Primary School	ABC	005215001005296	180,050	787,472
Moiben Security Lighting	ABC	005215001004994	2,998,486	2,999,958
Moiben Technical Training Institute	ABC	005215001005226	1,814,638	2,349,205
Moiben Upper Pri Sch	ABC	005215001005836	11,343	496,151
Mumetet Primary School	ABC	005215001005373	7,338	87,207
Ruiyobei Primary School	ABC	005215001005174	68,775	1,068,537
Seretyo Primary School	ABC	005215001004816	7,170	147,132
Sergoit Primary School	ABC	005215001004817	0	206,294
St. Ann & Joachim Chekosom Sec Sch	ABC	005215001004776	538,187	1,821,631
St. Teresa Of Jesus Arbabuch Sec Sch	ABC	005215001005910	1,320,611	1,320,611
Tachasis Girls Sec School	ABC	005215001004806	2,266,821	6,117,505
Tachasis Primary School	ABC	005215001004850	18,212	18,212

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
University Of Eldoret Pri School	ABC	005224001000987	55,226	175,615
Chemaluk Primary School	Consolidated	10151203000010	92,052	120,449
Chepngochoch Pri School	Consolidated	1.01512E+13	67,111	67,111
Eldoret Gk Prison Primary School	Consolidated	0120375091300	33,441	33,441
Kaplolo Assistant Chiefs Office	Consolidated	101512030000056	62,098	589,803
Karuna Chiefs Office	Consolidated	101512030000057	117,620	1,893,613
Kimumu Primary School	Consolidated	101512030000040	17,439	17,439
Kipleketet Pri Sch	Consolidated	101512030000055	79,050	128,870
Koitoror Primary School	Consolidated	101512030000031	59,295	344,197
Koitoror Sec Sch	Consolidated	101512030000012	139,322	1,032,181
Livingstone Sec School	Consolidated	101512030000016	17,937	7,937
Tilatil Primary School	Consolidated	101512030000052	2,240	102,051
Toloita Primary School	Consolidated	101512030000003	2,281	2,281
Chemarmar Primary School	Consolidated	1.01512E+13	861,371	0
Toloita Secondary School	Consolidated	101512030000039	54,054	116,054
Chebarus C. Primary School	Cooperative	01141443929601	139,544	289,192
Chelalang Primary School	Cooperative	01141674630800	51,780	52,260
Chelelmetio Primary School	Cooperative	01139182825600	380,502	400,742
Chemungen Primary School	Cooperative	01141443895000	762,951	762,951
Chemweno Chebor Primary	Cooperative	01139045901200	22,753	142,723

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
Chepkanga Chiefs Office	Cooperative	01141685690800	542,613	542,563
Chepkoiel North Pri School	Cooperative	01141046982200	81,984	81,985
Chepkosom Pry School	Cooperative	01139045983801	50,083	50,083
Kalyet Pri School	Cooperative	01139182420100	22,966	12,966
Kaplogoi Pri School	Cooperative	01139046302401	9,103	59,017
Kapsinende Primary	Cooperative	01141182197100	119,806	119,706
Kimumu Sec Sch	Cooperative	01139086973601	728,718	3,534,463
Mindililwo Primary School	Cooperative	01139046387101	115,733	136,573
Moiben Police Station	Cooperative	01141810151300	62,022	761,742
Ngoisa Primary School	Cooperative	01141045177900	35,718	35,718
Ngomongo Primary School	Cooperative	01141674408600	329,442	6,300,722
Simotwet Primary School	Cooperative	01141045832400	85,923	1,036,011
Sosiot Primary School	Cooperative	01141440937100	145,796	772,655
St. Marys Kimogoch Primary School	Cooperative	01141761043800	35,299	2,691,650
Tembelio Chiefs Office	Cooperative	01141810014900	35,210	35,210
Tungururwet Primary School-Cdf	Cooperative	01139440129001	66,272	126,163
Kongnyalil Primary School	Equity	0300262033260	40,778	139,698
Moiben Chiefs Office	Equity	0300270691674	958,033	1,143,093
Torochmoi Primary School	Equity	0300261699051	70,100	50,279
Uswo Mixed Day Secondary School	Equity	1530261683817	278,377	397,354

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
A.C.K Kapkorio Primary School	KCB	1210985977	2,236	3,427
Cheburbur Primary	KCB	1134052685	48,198	39,515
Eldoret Central Secondary School	KCB	1137890991	33,432	76,584
Emsilies Primary School	KCB	1166966933	282	1,473
Kaplolo Chiefs Office	KCB	1176086308	11,952	12,078
Kaplolo Primary School-Cdf	KCB	1111760748	232,416	332,946
Kapnasur Primary School	KCB	1168067391	251,889	243,406
Kaprobu Primary School	KCB	1265911509	7,416	168,606
Kapsiliot Sec School	KCB	1111365385	222,699	243,455
Kaptuktuk Aic Primary School	KCB	1137021241	109,268	125,458
Lelit Primary School	KCB	1286790867	10,249	318,975
Mumetet Chiefs Office	KCB	1273495950	171,665	3,500,200
Seko Girls Secondary School	KCB	1168444837	0	86,361
Sosiyo Seconadry School	KCB	1178735567	0	302,689
St. Augustine Merewet Primary School	KCB	1160827931	84,045	85,236
Tugen Estate Secondary School	KCB	1148443762	749,000	5,306,710
University Of Eldoret High School	Kcb	1167660390	81,206	6,264,497
Chemarmar Primary School	National	01024027595301	104,627	104,627
Kabatu Primary School	National	01024073334101	249,376	838,921
Kalyet Secondary School	National	01021027727001	0	33,932

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
Kapkoros Primary School	National	01024027742501	45,643	45,643
Muget Primary School	National	01024028012201	64,799	64,799
A.I.C Torochmoi Secondary School -Cdf	Sidian	01008030014422	2,691,226	4,695,050
Aic Kapkei Secondary School	Sidian	01008030014465	73,029	1,021,649
Ainabtich Primary School	Sidian	01008030017670	396,312	1,944,451
Arbabuch Primary School	Sidian	01008030016292	195,525	195,525
Assis Primary School	Sidian	01008030008236	16,717	86,430
Bidii Primary School-Cdf	Sidian	01008030014376	34,560	673,947
Cheburbur Secondary School	Sidian	01008030015399	472,499	492,499
Chelalang Secondary School	Sidian	01008030017520	2,793,113	4,695,281
Chemungen Secondary School	Sidian	01008030008090	67,296	883,476
Chepkoilel Chiefs Office	Sidian	01008030015934	252,251	252,251
Chepkoilel High School	Sidian	01008030014325	2,068,205	5,978,029
Cheplaskei Primary School	Sidian	01008030019397	6,765	6,652
Christ The King Kemeliet Secondary School	Sidian	01008030008503	56,379	285,999
Eldoret Central Prmary School	Sidian	01008030018249	97,121	196,562
Eldoret Chebarus Primary School	Sidian	01008030016072	121,424	141,424
Elgeyo Sawmill Primary School	Sidian	01008030016132	11,553	11,553
Endao Primary School	Sidian	01008030018709	155,722	155,572
Imaniat Primary School	Sidian	01008030015267	33,542	33,542

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
Itet Primary School	Sidian	01008030015313	7,162	114,387
Kabuliot Primary School	Sidian	01008030008759	20,308	119,787
Kaburgei Primary School	Sidian	01008030016162	4,167	4,167
Kapkei Primary School	Sidian	01008030018199	83,588	3,588
Kapnasu Secondary School	Sidian	01008030016382	1,267	5,650,011
Kapsoen Primary School	Sidian	01008030008031	70,622	70,622
Kapsubere Primary School	Sidian	01008030017460	216,410	441,470
Karona Primary School	Sidian	01008030017210	242,114	242,114
Kemeliet Primary School	Sidian	01008030018309	50,590	60,590
Kimore Primary	Sidian	01008030016142	65,404	65,404
Kimuchi Primary School	Sidian	01008030017470	114,393	633,585
Kiriswo Primary School	Sidian	01008030008831	146,315	146,315
Kombaemit Primary School	Sidian	01008030017810	203,077	203,077
Kuryot Primary School	Sidian	01008030012640	117,482	534,120
Lelaipei Primary School	Sidian	01008030016492	108,772	293,592
Manyatta Primary School	Sidian	01008030015283	16,040	331,748
Maua Primary School	Sidian	01008030016112	574,690	574,690
Moi Marulla Primary School	Sidian	01008030015372	304,071	324,071
Mosop Primary	Sidian	01008030008244	44,036	553,692
Mumetet Secondary School	Sidian	01008030019207	3,543	78,121


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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Previous FY</b>
Mutei Primary School	Sidian	01008030015879	124,317	124,317
Ranymoi Primary	Sidian	01008030015275	275,093	854,960
Sasitwo Primary School	Sidian	01008030018949	12,715	2,715
Seiyo Primary School	Sidian	01008030015321	16,528	345,999
Sesia Primary School	Sidian	01008030000741	766,173	1,207,911
Soin Primary School	Sidian	01008030015046	184,007	804,857
Sorngetuny Primary School	Sidian	01008030008104	75,649	160,499
Sosiot Secondary School	Sidian	01008030012128	203,142	203,141
Sosiyo Primary School	Sidian	01008030012233	81,816	159,060
St. Anthony Moiben Secondary School	Sidian	01008030008619	37,393	37,393
St. Francis Of Assisi Kimoning Secondary	Sidian	01008030015712	1,092,443	1,660,724
St. Peters Ngoisa Secondary School	Sidian	01008030017160	196,545	196,545
St. John Paul Ii Cheplaskei Sec School	Sidian	01008030017500	22,567	142,547
Tangasir Primary School	Sidian	01008030017650	115,109	1,634,397
Tembelio Secondary School	Sidian	01008030016102	1,843	3,720,043
Tugen Estate Primary School	Sidian	01008020006200	32,710	32,710
Tuiyoluk Primary School	Sidian	01008030017760	633,913	663,528
Uswo Primary School	Sidian	01008030004958	91,240	81,240
<b>Total</b>			<b>34,889,714</b>	<b>105,384,347</b>

**Moiben Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances amounting to Kshs.105,384,347 held in one hundred and forty (140) bank accounts in various commercial banks. However, cash books, bank balance certificates, bank statements and bank reconciliation statements for PMC accounts with a total balance of Kshs.105,384,347 were not provided for review and the project management committee did not maintain accounting documents and records in relation to the projects that were being implemented	<i>The NG-CDFC Moiben are working together to ensure that project management committee utilize the funds and through trainings know how to prepare of bank reconciliation statement and update cashbook</i>	Not Resolved	

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**Mamka Sainare**  
**Fund Account Manager.**

NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND-MOIBEN  
**25 MAR 2024**  
**FUND ACCOUNT MANAGER**  
P O Box 9872-30100, ELDORET

1. 1940-1941  
2. 1942-1943  
3. 1944-1945  
4. 1946-1947  
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39. 2016-2017  
40. 2018-2019  
41. 2020-2021  
42. 2022-2023  
43. 2024-2025