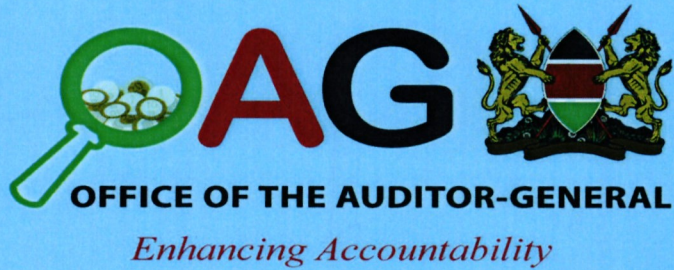


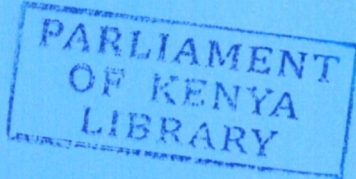
REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY	
D. ON 22 NOV 2022	
Day Tuesday	
TABLED BY:	LOM
CLERK AT THE TABLE:	temora

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

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



Revised Template 30th June 2021



MOSOP CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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Mosop Constituency

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund

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

3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Elias Kimaiyo
2.	Sub-County Accountant	Stanley Kiptarus
3.	Chairman NGCDFC	Gilbert Sirtoi Rono
4.	Member NGCDFC	Divina Tuwei

(d) Fiduciary Oversight Arrangements

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

(e) Mosop Constituency NGCDF Headquarters

P.O. Box 4600
NG-CDF Building
Off Mosoriot Kaiboi Road
Kabiyet, KENYA

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

(f) Mosop Constituency NGCDF Contacts

Telephone: (254)721817241
E-mail: cdfmosop@ngcdf.go.ke
Website: www.go.ke

(g) Mosop Constituency NGCDF Bankers

Cooperative Bank (specify the constituency account banker details)
Eldoret Branch
P.o Box 48231
Nairobi

(h) Independent Auditors

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

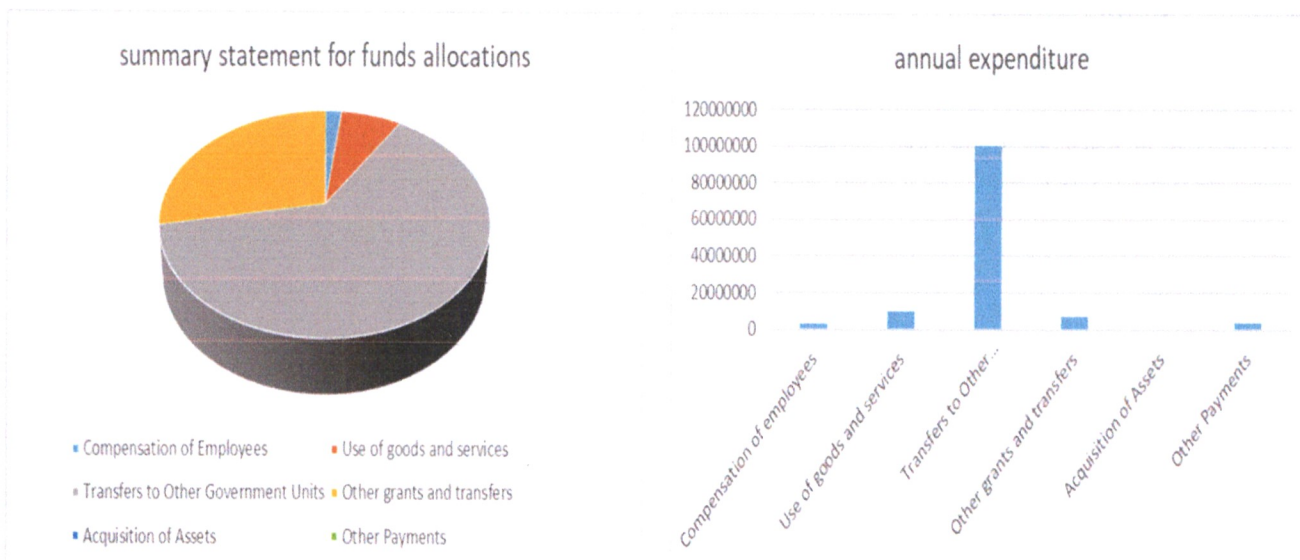
(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN’S REPORT



On behalf of NG-CDFC Mosop, I present to you the financial statements for the period ended 30th June 2021. The performance was relatively high compared to the previous financial year. The entity received the balance of funds for the 2019/2020 leading to total expenditure of kshs 124,507,137. Compared to kshs 120,983,665. Funds absorption by the PMCs was low and this can be attributed to Covid 19 and closure of schools during the second and fourth quarter of the financial year.



Summary statement of funds allocations.

Summary statement of expenditure FY 2020-2021

Key Achievements for the period

The completion rate of ongoing projects was high due to the allocations and funding levels thus constituents getting value for money. This is expected to translate to improved school’s performance and constituency ranking.

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



SDA Kimolwet Secondary School: Laboratory



AIC Kaigat Primary School: Construction of Four classrooms



Kipkaren Township Primary School: construction of Four classrooms.

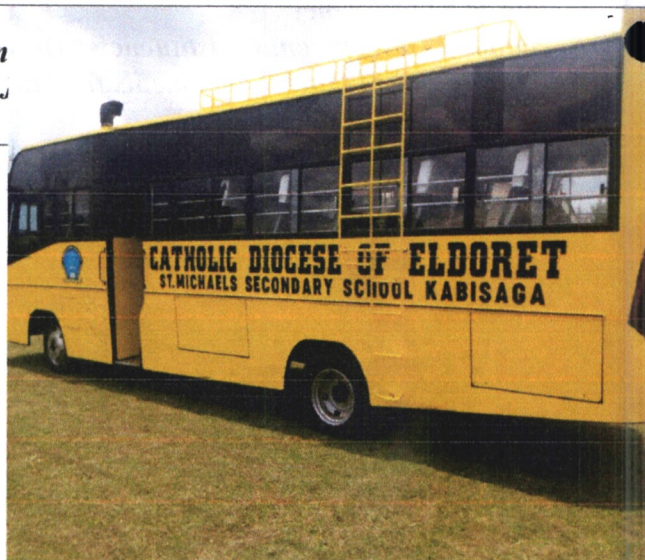


AIC Ndulele Secondary ; construction of Laboratory.

Mosop Constituency



Fund
led



St Michael Kabisaga Sec School; Purchase of School Bus

Implementation challenges and recommended way forward

During the financial year, the entity encountered several challenges. one, there was slow absorption of funds by PMC. This was attributed to delays in receipt of bill of quantities from public works thus delaying implementation of projects.

Weak of accountability at the project level due to limited financial management skills by the Boards of management

Secondly the corona virus pandemic also affected implementation of projects by PMCs in the last first of the financial year. Schools Board of management, who are the main implementers were not working. Most principals, especially those residing outside the sub-county left their work stations and were working from home. This resulted to delay in the procurement process and hence projects implementation. However, this improved in the second quarter as a result of ministry directive for school's manager to go back to their learning institutions to implement projects. Other challenges included;

- i) Lack of communication and synergy between project actors,
- ii) Lack of clear goals and budgeting leading to pending unimplemented project activities,
- iii) Inadequate project management skills of project management committee members,



GILBER SERTOI RONO
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	<ul style="list-style-type: none"> • To Improve access to education • Improve infrastructure in learning institutions • Improve academic performance in KCPE and KCSE 	<ul style="list-style-type: none"> • Improved education standards • Increased transition from primary to secondary school • Improved transition from secondary schools to TVET and university 	<ul style="list-style-type: none"> -Number of usable physical infrastructure build in primary, secondary, and tertiary institutions -Number of bursary beneficiaries at all levels 	<p>In FY 2020/21 -we increased number of classrooms in primary schools by ninety-eight</p> <p>We increased number of dormitories by three</p> <p>We increased number of laboratories by six</p> <p>We increased number of administration blocks by one</p>

Mosop Constituency

National Government Constituencies Development Fund (NGCDF)

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

Security	<ul style="list-style-type: none"> Enhance and sustain security in the constituency 	<ul style="list-style-type: none"> Conducive working environment for security personnel Increased security coverage Secure business environment 	<ul style="list-style-type: none"> Number of rehabilitated and constructed DCC and chief offices 	<p>In FY 2020/21</p> <ul style="list-style-type: none"> We completed construction of one chief offices at Kabiemit . We also renovated DCC's office at kabiyet and constructed ACC kurgung residence
Environment	<ul style="list-style-type: none"> Promote sustainable environment management practices 	<ul style="list-style-type: none"> Increased forest cover in the constituency A more informed citizenry on environmental conservation 	<ul style="list-style-type: none"> Number of trees planted. Number of water tanks purchased for harvesting rain water 	<p>During F/Y 2020/21</p> <ul style="list-style-type: none"> During the FY, 3 blocks of four doors each were constructed at Tuiyobei Kinyigei and kaplemur Primary schools.
Sports	<ul style="list-style-type: none"> Nature and promote youth sporting talent Promote sustainable youth empowerment programmes 	<ul style="list-style-type: none"> Positively engaged youth Reduce crime rate 	<ul style="list-style-type: none"> Number of tournaments sponsored 	<p>During F/Y 2019/20</p> <ul style="list-style-type: none"> We sponsored one sporting tournament per ward

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile –

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

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

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

2. Environmental performance

NG CDF Mosop is alive to the fact that day-to-day operations can impact both directly and indirectly on the environment. The organization aim to protect and improve the environment through good management and by adopting best practice in the implementation of its programmes

To achieve this, we endeavor to;

- Comply fully with all relevant legal requirements, codes of practice and regulations.
- Prevent pollution to land, air and water.
- Reduce water and energy use.
- Identify and manage environmental risks and hazards.

- Involve customers, partners, clients, suppliers and subcontractors in the implementation of our objectives.
- Provide suitable training to enable employees to deal with their specific areas of environmental control.
- All employees are responsible for working towards the objectives contained within this policy.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Mosop Constituency

National Government Constituencies Development Fund (NGCDF)

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

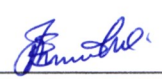
The Accounting Officer in charge of the NGCDF MOSOP Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF- MOSOP Constituency financial statements were approved and signed by the Accounting Officer on 9-15-2021.



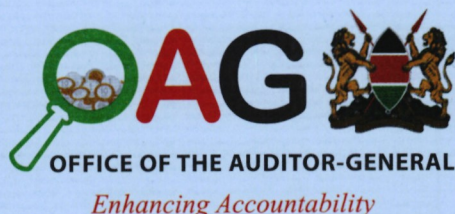
Chairman NGCDF Committee
Name:



Fund Account Manager
Name:

REPUBLIC OF KENYA

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



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

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

PREAMBLE

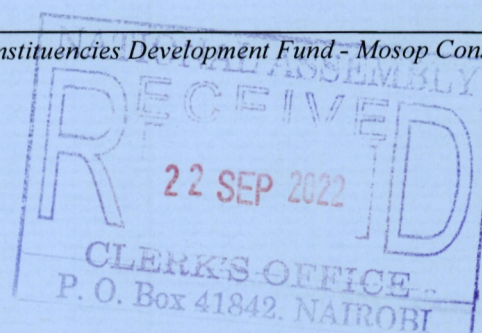
I draw your attention to the contents of my report which is in three parts:

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

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

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

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



REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government-Constituencies Development Fund-Mosop Constituency set out on pages 15 to 59, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Transfers to Primary Schools

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects a balance of Kshs.100,561,400 in respect of transfers to other Government units. Included in the amount is Kshs.60,540,000 transferred to primary schools out of which Kshs.600,000 was spent on purchase of land for ADC Tolilet primary school. However, the sale agreements and title deed for the purchased land was not provided for audit.

In addition, the total purchase price was paid before the transfer of the land contrary to CDF Board circular No. CDFBOARD/CIRCULARS/VOL.I/108 which requires payment of 10% of the total value of land after sale agreement and 90% after transfer of ownership.

In the circumstances, the regularity and ownership of the expenditure on purchase of land amounting to Kshs.600,000 could not be confirmed.

2. Unsupported Payments

The statement of assets and liabilities as disclosed in Note 10(a) to the financial statement reflects Cash and Cash equivalents balance of Kshs.53,214,373. However, examination of bank reconciliation statements provided for audit reflects payments in bank not in cashbook totalling Kshs.2,785,000 paid without reference to any specific project. This is

contrary to Section 5(2) of the NGCDF Act, 2015 which requires, all disbursements from the Fund be for specific projects.

In the circumstance, the regularity and accuracy of the Cash and Cash equivalents balance of Kshs.53,214,373 could not be confirmed.

3. Unconfirmed Project Management Committee Bank Account Balances

Note 17.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balances of Kshs.12,650,844. However, cash books, certificate of bank balances and bank reconciliation statements for the PMC bank accounts were not provided for audit.

In the circumstance, the accuracy and completeness of the Project Management Committee bank balances of Kshs.12,650,8444 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totaling to Kshs.212,910,391 and Kshs.177,721,510 respectively, resulting to an under-funding amounting to Kshs.35,188,881 or 17 % of the budget. Similarly, the Fund expended Kshs.124,507,137 against an approved budget of Kshs.212,910,391 and Kshs.124,507,137, respectively, resulting to an under expenditure amounting of Kshs.88,403,254 or 42% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mosop Constituency.

2. Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved the issues nor disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates.

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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 controls 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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 policies and procedures may deteriorate.


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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

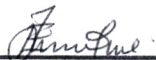
07 September, 2022


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

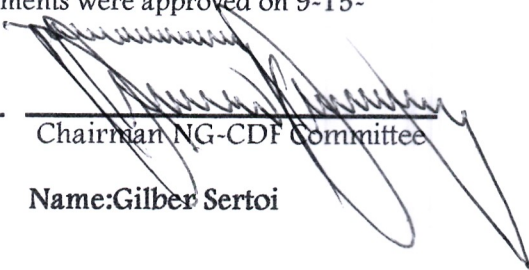
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		(Kshs)	(Kshs)
RECEIPTS			
Transfers from NGCDF Board	1	174,367,724	68,000,000
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	-
TOTAL RECEIPTS		174,367,724	68,000,000
PAYMENTS			
Compensation of employees	4	2,878,349	2,827,990
Use of goods and services	5	10,073,551	5,989,086
Transfers to Other Government Units	6	100,561,400	68,448,470
Other grants and transfers	7	7,181,400	43,336,119
Acquisition of Assets	8	290,257	1,282,000
Other Payments	9	3,522,180	-
TOTAL PAYMENTS		124,507,137	120,983,665
SURPLUS/DEFICIT		49,860,587	(52,983,665)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mosop Constituency financial statements were approved on 9-15-2021 and signed by:


 Fund Account Manager
 Name: Elias Kimaiyo


 National Sub-County
 Accountant
 Name: Stanley Kiptoo
 ICPAK M/No:



 Chairman NG-CDF Committee
 Name: Gilbert Sertoi


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

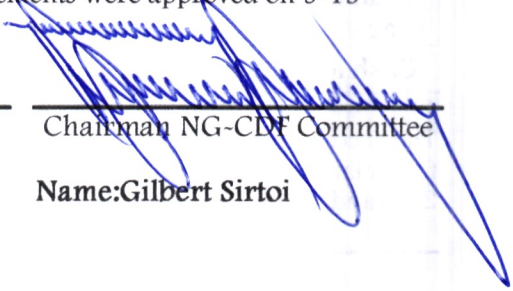
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	53,214,373	3,353,786
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		53,214,373	3,353,786
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		53,214,373	3,353,786
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		53,214,373	3,353,786
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	3,353,786	56,337,452
Prior year adjustments	14	-	
Surplus/Defict for the year		49,860,587	(52,983,665)
NET FINANCIAL POSITION		53,214,373	3,353,786

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mosop Constituency financial statements were approved on 9-15-2021 and signed by:


 Fund Account Manager
 Name: Elias Kimaiyo


 National Sub-County
 Accountant
 Name: Stanley Kiptoo
 ICPAK M/No:

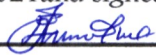

 Chairman NG-CDF Committee
 Name: Gilbert Sirtoi


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

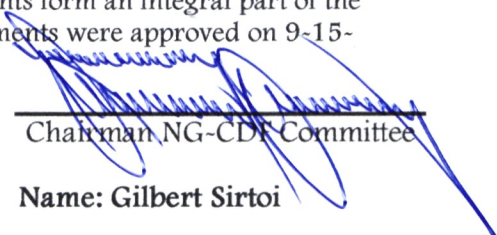
IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	174,367,724	68,000,000
Other Receipts	3	-	-
		174,367,724	68,000,000
Payments for operating activities			
Compensation of Employees	4	2,878,349	2,827,990
Use of goods and services	5	10,073,551	5,989,086
Transfers to Other Government Units	6	100,561,400	68,448,470
Other grants and transfers	7	7,181,400	43,336,119
Other Payments	9	3,522,180	-
		124,216,880	119,701,665
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	15	-	-
Increase/ (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		50,150,844	(51,701,665)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	290,257	1,282,000
Net cash flows from Investing Activities		290,257	1,282,000
NET INCREASE IN CASH AND CASH EQUIVALENT		49,860,587	(52,983,665)
Cash and cash equivalent at BEGINNING of the year	10	3,353,786	56,337,452
Cash and cash equivalent at END of the year		53,214,373	3,353,786

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mosop Constituency financial statements were approved on 9-15-2021 and signed by:


Fund Account Manager
Name: Elias Kimaiyo


National Sub-County Accountant
Name: Stanley Kiptoo
ICPAK M/No:


Chairman NG-CDF Committee
Name: Gilbert Sirtoi

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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	72,467,726	212,910,391	177,721,510	35,188,881	83.5%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	137,088,879	72,467,726	212,910,391	177,721,510	35,188,881	83.5%
PAYMENTS						
Compensation of Employees	2,569,672	1,096,036	4,885,488	2,878,349	2,007,139	58.9%
Use of goods and services	9,563,952	3,647,233	14,145,191	10,073,551	4,071,640	71.2%
Transfers to Other Government Units	85,600,000	53,161,400	138,761,400	100,561,400	38,200,000	72.5%
Other grants and transfers	38,355,255	9,938,517	49,493,772	7,181,400	42,312,372	14.5%
Acquisition of Assets	0	1,052,513	1,052,513	290,257	762,256	27.6%
Other Payments	0	3,572,027	3,572,027	3,522,180	49,847	98.6%
Funds pending approval	1,000,000	0	1,000,000		1,000,000	0.0%
TOTAL	137,088,879	72,467,726	212,910,391	124,507,137	88,403,254	58.5%

Mosop Constituency

National Government Constituencies Development Fund (NGCDF)

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(a) Commentary on significant underutilization of below 90% of utilization of funds


- i. Underutilization of funds was brought about by delays due to closure of Education institutions during the second quarter of las FY thus most schools Board of Management were non-operational.
- ii. The allocation to Education Bursaries, administration and monitoring and evaluation was underutilized since due to minimal funding for projects hence significant underutilization on transfer to other government entities.
- iii. Spending of 14.5 % on other transfers to other entities was as a result of unspent emergencies fund due to non-occurrence and bursaries due to closure of education institutions as a result of Covid.
- iv. *Changes between the original budget and final budget*

The changes and adjustments in the financial year budget vote is as a result of


- a) Reallocations made and approved vide NG-CDF Board/Mosop/Vol 183 dated 29^h October 2020. Amounting to kshs 4,172,027.*
- b) Approval of kshs 14,000 appropriation in aid allocated to use of goods and services.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	88,403,254
Less undisbursed funds receivable from the Board as at 30th June 2021	35,188,881
	53,214,373
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	53,214,373

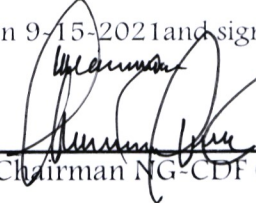
The NGCDF-MOSOP Constituency financial statements were approved on 9-15-2021 and signed by:



Fund Account Manager
Name: Elias Kimaiyo



National Sub-County
Accountant
Name: Stanley Kiptoo
ICPAK M/No:



Chairman NG-CDF Committee
Name: Gilbert Sertoi

*Mosop Constituency
National Government Constituencies Development Fund (NGCDF)
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X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,569,672	1,219,780	1,096,036	4,885,488	2,878,349	2,007,139	59
1.2 Committee allowances	3,248,000		1,298,844	4,546,844	1,420,000	3,126,844	31
1.3 Use of goods and services	2,394,501	934,006	721,123	4,049,630	3,223,171	826,458	80
Total	8,212,173	2,153,786	3,116,003	13,481,962	7,521,520	5,960,442	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,521,452		908,296	2,429,748	2,404,580	25,168	99
2.2 Committee allowances	1,900,000		88,700	1,988,700	1,905,120	83,580	96
2.3 Use of goods and services	500,000		630,270	1,130,270	1,120,680	9,590	99
Total	3,921,452	0	1,627,266	5,548,718	5,430,380	118,338	
3.0 Emergency							
3.1 Emergencies	7,192,207		94,296	7,286,503		7,286,503	0
3.2 AIC KAIGAT PRIMARY SCHOOL			500,000	500,000	500,000	0	100
3.3 AIC KAIGAT PRIMARY SCHOOL			500,000	500,000	500,000	0	100

*Mosop Constituency
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3.4AIC KAIGAT PRIMARY SCHOOL			200,000	200,000	0	100
Total	7,192,207	0	1,294,296	8,486,503	7,286,503	
4.0 Bursary and Social Security			0	0		0
4.1 Secondary Schools	16,063,048		358,826	16,421,874	16,331,874	1
4.2 Tertiary Institutions	11,000,000		4,277,695	15,277,695	13,334,295	13
4.3 Social Security				0	0	0
4.4 Special Needs				0		
Total	27,063,048	0	4,636,521	31,699,569	29,666,169	
5.0 Sports						
Kabiyet ward Sports Tournament			100,000	100,000	0	100
Ndalat ward Sports Tournament			100,000	100,000	0	100
chepterwai ward Sports Tournament			100,000	100,000	0	100
Sangalo/Kebulonik ward Sports Tournament			100,000	100,000	0	100
Kurgung/ surungai ward Sports Tournament			100,000	100,000	0	100
Kabisaga ward Sports Tournament			100,000	100,000	0	100
Ndalat sports marathon			500,000	500,000	500,000	0
Kipkaren ward Sports Tournament			100,000	100,000	0	100
5.1	1,500,000			1,500,000	1,500,000	0
Total	1,500,000	0	1,200,000	2,700,000	2,000,000	26
6.0 Environment						
6.1	1,800,000			1,800,000	1,800,000	0
6.1 Kebulwet primary school				0	0	
6.2 SDA Tiriin primary school			50,000	50,000	50,000	0

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

6.3TUIYOBEL KIPNYIGEI PRIMARY SCH			400,000	400,000	400,000	400,000	0	100
6.4Kaplemur primary school			200,000	200,000	200,000	200,000	0	100
6.5ST ANTHONY TULWET PRIMARY			75,000	75,000	75,000	75,000	0	100
6.6AIC KABISAGA MISSION			75,000	75,000	75,000	75,000	0	100
6.7Environment			307,700	307,700	307,700	307,700	0	0
Total	1,800,000	0	1,107,700	2,907,700	750,000	2,157,700	26	
7.0 Primary Schools Projects								
7.0 Primary Schools Projects								#DIV/0!
A.c.k singilet primary school	800,000		800,000	800,000	800,000	800,000	0	100
A.c.k st johns kapkorio primary school	1,600,000		1,600,000	800,000	800,000	800,000	800,000	50
A.i.c chumek primary school	800,000		800,000	800,000	800,000	800,000	0	100
A.I.C kapsean primary school	800,000		800,000	800,000	800,000	800,000	0	100
A.I.C Setyoit primary school	800,000		800,000	800,000	800,000	800,000	0	100
A.i.c singilet primary school	800,000		800,000	800,000	800,000	800,000	0	100
ACK Holy Trinity Primary School			800,000	800,000	800,000	800,000	0	100
ACK kolonget primary school			600,000	600,000	600,000	600,000	0	100
ADC TOLILET PRIMARY			600,000	600,000	600,000	600,000	0	100
AIC Kapkatet primary school- kimogoch			800,000	800,000	800,000	800,000	0	100
AIC laboret girls primary			500,000	500,000	500,000	500,000	0	100

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

Bishop kogo primary school	1,600,000			1,600,000	1,600,000	0	100
Bishop Muge kamogoiwo primary school	1,600,000			1,600,000	1,600,000	0	100
Bishop Muge kamogoiwo primary school			600,000	600,000	600,000	0	100
Chepkatet primary school	700,000			700,000	700,000	0	100
Chepngabai primary school	800,000			800,000	800,000	0	100
Chepnyogson primary school			240,000	240,000	240,000	0	100
Cheptilil suswo primary school	800,000			800,000	800,000	0	100
Elite kiptangus primary school			800,000	800,000	800,000	0	100
Fathers Toror Lelei primary sch.			800,000	800,000	800,000	0	100
Kabchebosei primary school			1,000,000	1,000,000	1,000,000	0	100
Kabiyemit primary school	800,000			800,000	800,000	0	100
Kabiyet boys primary school	500,000			500,000	500,000	0	100
Kabose primary school			1,600,000	1,600,000	1,600,000	0	100
Kapkakaron primary school	800,000			800,000	800,000	0	100
Kapkawa Baptist primary school	400,000			400,000	400,000	0	100
KAPKERINGON PRIMARY SCHOOL			200,000	200,000	200,000	0	100
Kapkorio primary school			800,000	800,000	800,000	0	100
Kaplemur primary school	500,000			500,000	500,000	0	100

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

Kaptebee primary school	500,000				500,000	400,000	100,000	80
Kebulonik primary school	3,000,000				3,000,000		3,000,000	0
Kebulonik primary school	5,000,000				5,000,000		5,000,000	0
Ketam primary school	800,000				800,000	800,000	0	100
Kibigobe primary school	800,000				800,000	800,000	0	100
Kipkaren primary school	800,000				800,000	800,000	0	100
Kipkaren town ship primary				3,200,000	3,200,000	3,200,000	0	100
Kipkombot primary school	500,000				500,000	500,000	0	100
Kipsamoiteadventist primary school				800,000	800,000	800,000	0	100
Kipsamoo primary school	350,000				350,000	350,000	0	100
Kipsamoo primary school	800,000				800,000	800,000	0	100
Kiptangus primary school				800,000	800,000	800,000	0	100
Koisolik primary school	1,000,000				1,000,000	1,000,000	0	100
Koromo primary school	800,000				800,000	800,000	0	100
Kurgung township primary school	800,000				800,000	800,000	0	100
Laboret day primary				800,000	800,000		800,000	0
Lolkeringet primary school	800,000				800,000	800,000	0	100
Mosop kimong primary school	1,000,000				1,000,000	1,000,000	0	100
Ndalat gaa primary school	1,200,000				1,200,000	1,200,000	0	100
Ndalat job's outreach school				1,000,000	1,000,000	1,000,000	0	100
Ngariet primary school				800,000	800,000	800,000	0	100

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

Ngariet primary school				200,000	200,000	200,000	0	100
Ngenyilel primary				500,000	500,000	500,000	0	100
Nyigoon primary				1,400,000	1,400,000	1,400,000	0	0
Nyigoon primary school	800,000				800,000	800,000	0	0
PAG Katonon primary school	1,600,000				1,600,000	800,000	800,000	50
PAG Singore primary school	600,000				600,000	600,000	0	100
RCM kapkenyeloi primary school	950,000				950,000	950,000	0	100
Sangalo primary school	1,000,000				1,000,000	1,000,000	0	100
Sangalo township primary school			800,000		800,000	800,000	0	100
Sarora primary			800,000		800,000	800,000	0	100
SDA KAFKERINGON PRIMARY S			200,000		200,000	200,000	0	100
SDA kapkwenio primary school	800,000				800,000	800,000	800,000	0
SDA Kolonget primary school			600,000		600,000	600,000	0	100
SDA Triin primary school	800,000				800,000	800,000	800,000	0
SDAkimolwet primary school			800,000		800,000	800,000	0	100
St Alamano primary			1,600,000		1,600,000	1,600,000	0	100
St andrews kapno primary school			700,000		700,000	700,000	0	100
St Anthony Tulwet primary.	500,000				500,000	500,000	500,000	0
St francis katanin primary school			800,000		800,000	800,000	0	100
St John sokyot primary			800,000		800,000	800,000	0	100
St Marks Chesaram primary school	800,000				800,000	800,000	0	100
St Mary's Teresia	500,000				500,000	500,000	0	100

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AIC kaigat secondary school			3,000,000	3,000,000	3,000,000	0	100
AIC LABORET GIRLS	800,000			800,000	800,000	0	100
AIC Ndulele secondary			921,400	921,400	921,400	0	100
Chepkemel secondary			2,000,000	2,000,000	2,000,000	0	100
Kabiyet boys high school	1,500,000			1,500,000	1,500,000	0	100
Kamungei secondary school	800,000			800,000	800,000	0	100
Kamwega secondary school			3,000,000	3,000,000	3,000,000	0	100
Kapkoimur secondary			600,000	600,000	600,000	0	100
Kapserton adult education center	800,000			800,000	800,000	0	100
Kimolwet secondary school	3,000,000			3,000,000	1,500,000	1,500,000	50
Kipsamoite secondary school	1,600,000			1,600,000	800,000	800,000	50
Moi kabiyemit secondary school	800,000			800,000	800,000	0	100
Olmororoi secondary			1,000,000	1,000,000	1,000,000	0	100
S.D.A kurgung girls secondary school	2,500,000			2,500,000	2,500,000	0	100
Sigot secondary school	800,000			800,000	800,000	0	100
St Mathews Kormaet secondary school	500,000			500,000	500,000	0	100
St Andrews kapsato secondary	1,500,000			1,500,000	1,500,000	0	100
St charles lwanga secondary	800,000			800,000		800,000	0
St clement Nyigoon secondary school	400,000			400,000	400,000	0	100
St peters eisero girls secondary school			600,000	600,000	600,000	0	100
St peters eisero girls secondary school			3,200,000	3,200,000	3,200,000	0	100

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St peters kamasai secondary school	1,600,000			1,600,000	1,200,000	400,000	75
St Peters Ngenyilel Secondary School		1,600,000		1,600,000	1,600,000	0	100
ST Thomas secondary kaiboi		800,000		800,000	800,000	0	100
St Thomas secondary kaiboi		1,500,000		1,500,000		1,500,000	0
St. Monica kapkoros secondary		1,000,000		1,000,000	1,000,000	0	100
Stephen kositany girls		300,000		300,000	300,000	0	100
Stephen kositany Girls		1,000,000		1,000,000	1,000,000	0	100
Stephen kositany girls		1,300,000		1,300,000	1,300,000	0	100
Tabolwa secondary school	7,200,000			7,200,000		7,200,000	0
Tangaratwet high school	1,000,000			1,000,000		1,000,000	0
Tuktuk secondary school	3,000,000			3,000,000	800,000	2,200,000	27
Total	37,800,000	0	24,821,400	62,621,400	40,021,400	22,600,000	64
9.0 Tertiary institutions Projects				0			
Total				0			
10.0 Security Projects				0		0	
Kabiyet DCC,s Office	500,000			500,000	498,000	2,000	100
Kabiyet Police Station	300,000			300,000	300,000	0	100
Deputy county commissioner kabiyet				0		0	
Kabiemit chief's office			0	0		0	
Kamungei police post/ station		500,000		500,000	500,000	0	100
Kurgung d.o's office		1,200,000		1,200,000	1,200,000	0	100
Ndalat Police post				0		0	
Kamasai Police Station		400,000		400,000		400,000	0

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Kamasai Chiefs Office		400,000			400,000			400,000	0
Kabyemit Chiefs Office		400,000			400,000			400,000	0
Total	800,000	1,200,000	1,700,000		3,700,000	2,498,000		1,202,000	68
11.0 Acquisition of assets					0			0	
11.1 Motor Vehicles	0		0		0	0		0	
11.2 Construction of CDF office	0		1,022,313		1,022,313	290,257		732,056	28
11.3 Purchase of furniture and equipment	0		200		200	0		200	0
11.4 Purchase of computers	0		30,000		30,000	0		30,000	0
Total	0	0	1,052,513		1,052,513	290,257		762,256	28
12.0 Other Payments									
MAGISTRATE COURT KABIYET			3,250,000		3,250,000	3,200,000		50,000	98
nandi north Sub-county treasury			322,027		322,027	322,180		-153	100
Total	0	0	3,572,027		3,572,027	3,522,180		49,847	99
13.0 Funds pending approval	1,000,000				1,000,000	0		1,000,000	0
Total	137,088,879	3,353,786	72,467,726		212,910,391	124,507,137		88,403,254	

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

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.

6. Cash and Cash Equivalents.

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

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

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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.

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 xx June 20xx for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Normal Allocation	B041145		4,000,000
Normal Allocation	B041323		18,000,000
Normal Allocation	B047741		5,000,000
Normal Allocation	B047982		9,000,000
Normal Allocation	B049390		17,000,000
Normal Allocation	B104415		15,000,000
Normal Allocation	B096983	22,000,000	
Normal Allocation	B104647	28,000,000	
Normal Allocation	A823689	17,167,724	
Normal Allocation	B104803	3,100,000	
Normal Allocation	B124618	9,000,000	
Normal Allocation	B124863	800,000	
Normal Allocation	B119579	12,000,000	
Normal Allocation	B119971	13,000,000	
Normal Allocation	B128212	6,900,000	
Normal Allocation	B129174	6,000,000	
Normal Allocation	B132268	6,000,000	
Normal Allocation	B138937	13,000,000	
Normal Allocation	B105149	1,400,000	
Normal Allocation	B105024	13,000,000	
Normal Allocation	B126229	8,000,000	
Normal Allocation	B140667	15,000,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		174,367,724	68,000,000

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,887,581	2,184,520
Personal allowances paid as part of salary		
House allowance	441,000	
Transport allowance	351,000	
Leave allowance	-	
Gratuity-contractual employees	-	428,132
Employer Contributions Compulsory national social security schemes	198,768	215,338
TOTAL	2,878,349	2,827,990

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	22,500	176,500
Electricity	0	
Water & sewerage charges	48,900	
Office rent		
Communication, supplies and services	244,978	208,710
Domestic travel and subsistence	763,200	98,800
Printing, advertising and information supplies & services	19,384	
Rentals of produced assets		
Training expenses	2,699,080	939,400
Hospitality supplies and services	604,650	151,765
Other committee expenses	206,000	
Committee allowance	3,325,120	3,478,600
Insurance costs		
Specialised materials and services		
Office and general supplies and services	378,677	184,065
Fuel , oil & lubricants	719,096	300,000
Other operating expenses		
Bank service commission and charges	16,130	33,010
Other Operating Expenses	132,900	58,960
Security operations		
Routine maintenance - vehicles and other transport equipment	636,436	320,276
Routine maintenance- other assets	256,500	39,000
TOTAL	10,073,551	5,989,086

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Transfers to Primary Schools		60,540,000	23,350,000
Transfers to Secondary Schools		40,021,400	43,098,470
Transfers to Tertiary Institutions		-	-
TOTAL		100,561,400	68,448,470

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Bursary - Secondary (see attached list)		90,000	17,420,189
Bursary -Tertiary (see attached list)		1,943,400	15,325,930
Bursary- Special Schools		-	-
Mocks & CAT (see attached list)		-	-
Social Security programmes (NHIF)			
Security Projects (see attached list)		2,498,000	840,000
Sports Projects (.see attached list)		700,000	1,100,000
Environment Projects (see attached list)		750,000	1,0 50,000
Emergency Projects (see attached list)		1,200,000	7, 600,000
TOTAL		7,181,400	43,336,119

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8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	1,252,000.00
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	290,257.00	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	0	-
Purchase of computers ,printers and other IT equipments	-	30,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	290,257	1,282,000

9. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Nandi North Sub-County Treasury	322,180	-
Kabiyet Law courts	3,200,000	
TOTAL	3,522,180	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Cooperative Bank, Eldoret Branch . Mosop NG-CDF</i>	<i>A/C no.01120086387700</i>	0	0
Equity Bank		53,214,373	3,353,786
		-	-
TOTAL		53,214,373	3,353,786
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>

12B. GRATUITY

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	3,353,786	56,337,452
Cash in hand		
Imprest		
TOTAL	3,353,786	56,337,452

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
TOTAL	0	0	0

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account receivables D= A+B-C	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	2,007,139	2,351,516
Use of goods and services	4,071,640	4,561,538
Amounts due to other Government entities (see attached list)	38,200,000	54,211,400
Amounts due to other grants and other transfers (see attached list)	42,312,372	13,660,545
Acquisition of assets	762,256	1,022,513
Others (<i>specify</i>)	49,847	
Funds pending approval	1,000,000	14,000
	88,403,254	75,821,512

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	12,650,844	10,102,706

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

	NAME	DESCRIPTION	AMOUNT
1	ADMINISTRATION AND RECURRENT		5,960,441
3	MONITORING AND EVALUATION		118,338
4	EMERGENCIES	TO CATER FOR UNFORESEEN OCCURRENCES IN THE CONSTITUENCY THAT NG-CDF COMMITTEE URGENT ATTENTION	7,286,503
5	SECONDARY SCHOOLS	PAYMENT OF BURSARY FOR NEEDY STUDENTS IN SECONDARY SCHOOLS	16,331,874
6	TERTIARY INSTITUTIONS	PAYMENT OF BURSARY FOR NEEDY STUDENTS IN MIDDLE LEVEL COLLEGES AND UNIVERSITIES	13,334,295
7	NDALAT SPORTS MARATHON	SPONSORING ANNUAL MARATHON EVENT	500,000
8	SPORTS	TO CARRY OUT SPORTS TOURNAMENT WHERE THE TEAMS WILL BE AWARDED WITH BALLS, UNIFORMS AND OTHER SPORTS EQUIPMENT AND TROPHIES	1,500,000
9	ENVIRONMENT	CONSTRUCTION OF BASES, PURCHASE AND INSTALLATION OF WASHING BASINS AT KSHS. 128,571.40 AT 15 SCHOOLS	1,800,000
10	SDA TIRIIN PRIMARY SCHOOL	PURCHASE AND INSTALLATION OF LIGHTNING ARRESTORS	50,000
11	ENVIRONMENT		307,700
12	PRIMARY SCHOOLS PROJECTS		
13	KAPTEBEE PRIMARY SCHOOL	CONSTRUCTION OF TWO BLOCKS PIT LATRINES OF FLOOR DOORS EACH TO COMPLETION	100,000
14	ST ANTHONY TULWET PRIMARY.	COMPLETION OF 5 CLASSROOMS ;PAINTING, GLAZING AND FIXING OF FACIAL BOARD	500,000
15	A.C.K ST JOHNS KAPKORIO PRIMARY SCHOOL	CONSTRUCTION OF TWO CLASSROOMS TO COMPLETION	800,000
16	LABORET DAY PRIMARY	FIXING OF FLOOR, WINDOW PANES AND ROOF PAINTING OF SIX CLASSROOMS	800,000
17	NYIGOOON PRIMARY SCHOOL	CONSTRUCTION OF ONE CLASSROOM TO COMPLETION	800,000
18	FAG KATONON PRIMARY SCHOOL	CONSTRUCTION OF TWO CLASSROOMS TO COMPLETION	800,000

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19	SDA KAPKWENJO PRIMARY SCHOOL	CONSTRUCTION OF ONE CLASSROOM TO COMPLETION	800,000
20	SDA TRIIN PRIMARY SCHOOL	PURCHASE OF LAND MEASURING APPROXIMATELY 1 ACRE	800,000
21	ST PETERS KAPSEAN PRIMARY SCHOOL	CONSTRUCTION OF TWO CLASSROOMS TO COMPLETION	800,000
22	NYIGOOON PRIMARY	CONSTRUCTION OF ADMINISTRATION BLOCK WITH 4 OFFICES TO LINTEL LEVEL	1,400,000
23	KEBULONIK PRIMARY SCHOOL	PURCHASE OF LAND MEASURING 3 ACRES AT KSHS. 1,000,000 PER ACRE	3,000,000
24	KEBULONIK PRIMARY SCHOOL	CONSTRUCTION OF SEVEN CLASSROOMS TO COMPLETION	5,000,000
25	ST PETERS KAMASAI SECONDARY SCHOOL	CONSTRUCTION OF TWO CLASSROOMS TO COMPLETION	400,000
26	KIPSAMOITE SECONDARY SCHOOL	CONSTRUCTION OF TWO CLASSROOMS TO COMPLETION	800,000
27	ST CHARLES LWANGA SECONDARY	RENOVATION OF FOUR CLASSROOMS TO COMPLETION ;INTERNAL WALL SCRAPPING,PLASTERING,FLOOR FINISHES, ELECTRICAL WORKS ,EXTERNAL AND INTERNAL WALL PAINTING, PAVING SLAB	800,000
28	TANGARATWET HIGH SCHOOL	COMPLETION OF 32 STUDENTS CAPACITY LABORATORY ;GAS WORKS ,WORKTOPS, FIXING OF DOORS AND WINDOWS ,PLASTERING AND PAINTING	1,000,000
29	KIMOLWET SECONDARY SCHOOL	CONSTRUCTION OF A 32 STUDENT CAPACITY LABORATORY TO COMPLETION	1,500,000
30	ST THOMAS SECONDARY KAIBOI	DRILLING, CASING AND EQUIPPING OF A BORE HOLE	1,500,000
31	TUKTUK SECONDARY SCHOOL	CONSTRUCTION OF A 32 STUDENT CAPACITY LABORATORY TO COMPLETION	2,200,000
32	A.I.C KAMANYINYA SECONDARY	PURCHASE OF 41 SEATER SCHOOL BUS	7,200,000
33	TABOLWA SECONDARY SCHOOL	PURCHASE OF 41 SEATER SCHOOL BUS	7,200,000
34	MAGISTRATE COURT KABIYET	RENOVATION AND PARTITIONING INTO OFFICES,RE-ROOFING,PAVING SLAB ,INTERNAL AND EXTERNAL WALL PAINTING ,FIXING OF FOUR DOORS,ELECTRICAL INSTALLATION ,GLAZING AND WATER GUTTERS	50,000

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35	KABIYET DCC,S OFFICE	RENOVATION OF DEPUTY COUNTY COMMISSIONERS OFFICIAL RESIDENCE CONSISTING OF 3 ROOMS; REPLACEMENT OF 3 STEEL DOORS,3 FLASH DOORS ,PAINTING AND FIXING OF CEILING BOARD AND TILES	2,000
36	KAMASAI POLICE STATION	CONSTRUCTION OF POLICE POST	400,000
37	KAMASAI CHIEFS OFFICE	CONSTRUCTION OF CHIEF'S OFFICE	400,000
38	KABYEMIT CHIEFS OFFICE	CONSTRUCTION OF CHIEFS OFFICE	400,000
39	NANDI NORTH SUB-COUNTY TREASURY	FIXING OF FLOOR TILES OF FOUR OFFICES ,LOCKABLE SHELVES AND CURTAIN RODS	- 153
40	CONSTRUCTION OF CDF OFFICE	RENOVATION OF CDF OFFICE	732,056
41	PURCHASE OF FURNITURE AND EQUIPMENT	PURCHASE OF FURNITURE AND EQUIPMENT	200
42	PURCHASE OF COMPUTERS	PURCHASE OF COMPUTERS	30,000
43	FUNDS PENDING APPROVAL		1,000,000
TOTALS			88,403,254

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	9,864,317			9,864,317
Transport equipment	3,814,400	290,257		4,104,657
Office equipment, furniture and fittings	2,822,050			2,822,050
ICT Equipment, Software and Other ICT Assets	30,000			30,000
Other Machinery and Equipment	22,144,910			22,144,910
Heritage and cultural assets				
Intangible assets				
Total	38,675,677			38,965,934

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

	PMC PROJECT NAME	BANK	BRANCH	ACCOUNT NUMBER	BANK BALANCE 2019-2020	BANK BALANCE 2020/2021
1	ACK SARORA SEC SCHOOL	CO-OPERATIVE	ELDORET	1139441364200	412,988	9,808
2	KOIBAN PRIMARY	COOPERATIVE	ELDORET	113918572300	115,095	115,095
3	SANGALO PRIMARY SCH	COOPERATIVE	ELDORET	1139326634100	3,170	1,003,720
4	ST MARY,S KABISAGA PRIMARY SCHOOL	CO-OPERATIVE	ELDORET	1139440771200	130	130
5	ST PETERS BIREI PRIMARY SCHOOL	COOPERATIVE	KAPSABET	1139328937300	340,699	29,919
6	ABC LABUIYWET PRIMARY SCH	COOPERATIVE	WEBUYE	1139610521501	600,823	105,703
7	ACK HOLY TRINITY TUIYOBEI PRIMARY SCHOOL	COOPERATIVE	ELDORET	1141958472000	0	815
8	ACK KOLONGET PRIMARY SCHOOL	COOPERATIVE	WEBUYE	1139435264400	18,270	0
9	ACK ST MATHEWS KORMAET SEC	CO-OPERATIVE	ELDORET	1139441350100	655,662	1,155,661
10	ADC TOLILET PRIMARY SCH	CO-OPERATIVE	WEBUYE	1139609920900	38,753	270,753
11	AIC CHEPYAGORIS SECONDARY SCHOOL	COOPERATIVE	KAPSABET	1139328640900	24,057	24,057
12	AIC CHUMEK PRIMARY	CO-OPERATIVE	ELDORET	1141443716500	408,583	865,788
13	AIC KABISAGA MISSION	COOPERATIVE	ELDORET	1141442480900	282,653	11,695
14	AIC KAIGAT PRIMARY SCHOOL	COOPERATIVE	ELDORET	1141958014200	192,572	346
15	AIC KAIGAT SECONDARY SCHOOL	COOPERATIVE	ELDORET	1139441372000	1,657	873,894
16	AIC KAPKATET PRIMARY	CO-OPERATIVE	KAPSABET	1139329520100	819,005	270,385
17	AIC LOLKERINGET PRIMARY	COOPERATIVE	ELDORET	1141444299550 0	56,000	61,548

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18	AIC NDULELE SEC SCHOOL	COOPERATIVE	ELDORET	1139441396300	1,190,770	246,400
19	ALL SAINTS BISHOP KAPKOIMUR	COOPERATIVE	ELDORET	1139441210400	13,870	13,630
20	ALLSAINTS KEBULONIK	COOPERATIVE	KAPSABET	1129327128401	3,428	3,428
21	BARAKEIWET PRIMARY	CO-OPERATIVE	ELDORET	1139185724200	2,660	2,660
22	BISHOP MUGE KAMOGOIWO PRI	CO-OPERATIVE	ELDORET	1139185714600	1,690	1,617,460
23	CHEPTERWAI PRIMARY	COOPERATIVE	ELDORET	1139185738100	127,440	9,572
24	CHEPTONON PRIMARY SCHOOL	COOPERATIVE	ELDORET	1141957694400	12,782	12,782
25	EISERO GIRLS SECONDARY SCHOOL	COOPERATIVE	ELDORET	1139183988200	486,570	2,307,163
26	KABIEMIT CHIEF'S OFFICE	COOPERATIVE	ELDORET	1141880211400	145,210	145,210
27	KABIYET D.C.C OFFICE	COOPERATIVE	ELDORET	1141810033100		
28	KABIYET POLICE STATION	COOPERATIVE	ELDORET	1141810377000	712,476	399,163
29	KABIYET TOWNSHIP PRIMARY SCHOOL	COOPERATIVE	ELDORET	1139440671100	145,210	145,210
30	KAMANYINYA PRIMARY	CO-OPERATIVE	ELDORET	1141674671300	1,200	1,200
31	KAMUNGEI POLICE STATION	COOPERATIVE	KAPSABET	1134328642300	95,150	500,952
32	KAPKATET CHIEF'S OFFICE	COOPERATIVE	ELDORET	1141442931500	9,047	9,047
33	KAPKATET SECONDARY SCHOOL	CO-OPERATIVE	ELDORET	1139440334400	262,053	44,053
34	KAPKAWA BAPTIST PRIMARY	COOPERATIVE	ELDORET	1139440091000	2,197	118,319
35	KAPKENYELOI PRIMARY SCHOOL	COOPERATIVE	ELDORET	1141761702900	650	463,334
36	KAPKOIMUR PRIMARY SCHOOL	CO-OPERATIVE	ELDORET	1139046818301		
37	KAPKOIMUR SEC SCHOOL	CO-OPERATIVE	ELDORET	1139046818301	46,329	25,214

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38	KAPKORIO PRIMARY	COOPERATIVE	ELDORET	1141443545500	18,598	97,649
39	KAPSERTON PRIMARY SCH	COOPERATIVE	ELDORET	1139441395700	104,219	254
40	KAPSOSIO PRIMARY	CO-OPERATIVE	ELDORET	1139183046100	787	787
41	KIPKAREN PRIMARY	CO-OPERATIVE	ELDORET	114144368700	144,730	945,230
42	KIPSAMOITE ADVENTIST PRIMARY	COOPERATIVE	KAPSABET	1139328723102	981	378
43	KOIBAN SECONDARY SCHOOL	CO-OPERATIVE	ELDORET	1141443814200	521,030	121,679
44	KOILEL PRIMARY SCHOOL	CO-OPERATIVE	ELDORET	1141443103300	690,392	147,393
45	KOITALEL SAMOEI SEC SCH	COOPERATIVE	KAPSABET	1139329048600	34,454	1,454
46	KORMAET PRIMARY	CO-OPERATIVE	ELDORET	1141673966800	0	144,383
47	KOROMO PRIMARY SCHOOL	CO-OPERATIVE	KAPSABET	1139327145000		
48	LELAIBEI PRIMARY	COOPERATIVE	KAPSABET	1139326634000	245	245
49	MOSOP SPORTS AND CULTURE	CO-OPERATIVE	ELDORET	1141880126400	162,755	157,491
50	MURUTO PRIMARY	CO-OPERATIVE	ELDORET	1141440960800	163	163
51	NANDI NORTH EDUCATION OFFICE	CO-OPERATIVE	ELDORET	1120442637100	0	0
52	NDALAT JOB'S OUTREACH	COOPERATIVE	ELDORET	1139185658300	2,005	2,005
53	NGOROI PRIMARY	COOPERATIVE	ELDORET	1139185672600	386,524	49,901
54	PHILIP BIWOTT PRIMARY	CO-OPERATIVE	ELDORET	1139184625500	167,465	167,465
55	SARUGAA PRIMARY SCHOOL	COOPERATIVE	ELDORET	114167361800		
56	SDA KIMOLWET PRIMARY	CO-OPERATIVE	ELDORET	1141443538800	801,053	233,629
57	SDA TIRIIN PRIMARY	COOPERATIVE	KAPSABET	1139326247201	1,053	1,103
58	ST JOSEPH KAMASIA PRIMARY	CO-OPERATIVE	ELDORET	1141442950200	74,061	74,061

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59	ST ANDREW KAPSATO SEC	COOPERATIVE	ELDORET	1141442913600	58,768	110,567
60	ST JOHN SOKYOT PRIMARY	COOPERATIVE	ELDORET	1139185718700	1,050	215,095
61	ST MARKS SERETIO PRIMARY	CO-OPERATIVE	ELDORET	1141440097400	101,291	88,017
62	ST MONICAH KAPKOROS SEC SCHOOL	CO-OPERATIVE	ELDORET	1141957134300	30,932	8,634
63	ST PETERS BIREI PRIMARY SCHOOL	COOPERATIVE	KAPSABET	1139328937300	340,699	29,919
64	ST PETERS KAPKEBEN PRIMARY SCH	CO-OPERATIVE	ELDORET	1139440061100	2,475	2,475
65	ST THOMAS KAIBOI Secondary	CO-OPERATIVE	ELDORET	1139185722500	802,144	111,215
66	ST.BRIGITTA GIRLS HIGH SCH	CO-OPERATIVE	ELDORET	1141045811300	91,577	11,577
67	ST,JOSEPH KAPKENYELOI	CO-OPERATIVE	ELDORET	1141441031000	1,367	1,367
68	ST,JUDE TOLILET PRIMARY SCH	COOPERATIVE	ELDORET	1139441331900	444,930	3,300
69	ST.PACTRICKS CHEMNOET SEC. SCHOOL	CO-OPERATIVE	ELDORET	1139441368400	152,722	102,602
70	ST.PAUL'SKAPKECH UI PRI SCHOOL	COOPERATIVE	ELDORET	1139440844800	1,527	801,627
71	STEPHEN KOSITANY GIRLS HIGH SCHOOL	CO-OPERATIVE	ELDORET	1139441453400	179,736	1,800,777
72	TANGARATWET PRIMARY SCH	COOPERATIVE	ELDORET	1139185747000	12,630	512,630
73	TUKTUK PRIMARY SCH	COOPERATIVE	ELDORET	1141443724200	89,641	93,191
Totals					12,650,844	16,902,367

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
4.1 Presentation of Financial Statement	<p>The presentation of the financial report and financial statements is not in accordance with the reporting template issued by the International Public Sector Accounting Standards Board in the following aspects;</p> <ul style="list-style-type: none"> ✓ Table of contents should be in line with the approved format including indexing and page numbering appropriately. ✓ Table of contents require reorganization to capture missing information as below; <ul style="list-style-type: none"> - Statement of assets and liabilities - Statement of NGCDF Committee (Entity) Management Responsibilities - Summary statement of individual appropriations for both Recurrent and Development are missing - Annexures should also form part of the table of contents as they follow in the report ✓ The statement of receipts and payments reflects other grants and transfers at Kshs.42, 	<p>The Table of Contents has been rearranged and missing information captured accordingly.</p>	resolved	

**MOSOP Constituency
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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)
	<p>436,119 but Note 7 to the financial statements reflects Kshs.2, 436,119.</p> <p>✓ Note 7 to the financial statements indicates an aggregate of Kshs.2, 436,119 but casting confirmed a figure of Kshs.34,336,119.</p> <p>✓ Statement of receipts reflects transfers to other government units as Kshs.68,448,470 while statement of cash flows and summary statement of appropriation both indicate Kshs.67,548,470.</p>			
4.3 Purchase of School Buses	<p>The statement of receipts and payments reflect transfers to other government units of Kshs. 68,448,470 as disclosed at note 6 of the financial statements, included transfers to secondary schools' amount of Kshs. 43,098,470. Included in the transfers to secondary schools were payments totaling Kshs. 14,200,00 for supply of 2 (two) buses to two secondary schools as detailed below. The buses were delivered to the schools and issued with their respective log books. However, documents relating to procurement of the buses such as advertisement, tender opening minutes, tender register, technical and financial evaluation report, letter of award and regret to winning and unsuccessful tenderer(s) respectively, letter of offer and acceptance, contract agreement, delivery notes,</p>	<p>Section 92(I) provide that an accounting officer of a procuring entity shall procure goods, works or services by a method among them 'framework agreements'. In a joint CDF Committee and school Board of management, it was resolved that framework mode of contracting be used to procure the 2 school buses. Subsequently, the Government Tender (copy herein attached) was used and a L.F.O issued to the Bus building Company. Pre delivery inspection reports were issued by NTSA.</p>	Resolved	

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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)												
4.4 Variances between Financial Statements and General Ledger - Other Grants and Transfers	<p>mechanical inspection reports were not availed for audit verification</p> <p>The financial statements availed for audit review for the financial year 2019-2020 reflected variances between the financial statements as disclosed by note 7 and the general ledger as tabled below:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Financial statements</th> </tr> </thead> <tbody> <tr> <td>Other Grants and Transfers</td> <td>Kshs</td> </tr> <tr> <td>Sports</td> <td>100,000</td> </tr> <tr> <td>Environment</td> <td>50,000</td> </tr> <tr> <td>Emergency projects</td> <td>600,000</td> </tr> <tr> <td>Total</td> <td></td> </tr> </tbody> </table> <p>As a consequence, the financial statements may be misstated by Kshs.9,000,000</p>	Item	Financial statements	Other Grants and Transfers	Kshs	Sports	100,000	Environment	50,000	Emergency projects	600,000	Total		The posting errors have been corrected and the financial statements amended accordingly.	Resolved	
Item	Financial statements															
Other Grants and Transfers	Kshs															
Sports	100,000															
Environment	50,000															
Emergency projects	600,000															
Total																
4.5 Bursary inaccuracies	<p>Included in the other grants and transfers balance of Kshs 43,336,119 reflected in the statement of receipts and payments, are bursary disbursements to secondary schools of Kshs.17,420,189 and to tertiary institutions of Kshs.15,325,930 totaling Kshs.32,746,119 as disclosed under note 7 to the financial statements. However, the list of the bursary beneficiaries does not tally with the actual cheques schedule availed for audit review as below:</p> <table border="1"> <thead> <tr> <th>Allocation</th> <th>Date</th> <th>PV No</th> </tr> </thead> <tbody> <tr> <td>Various Secondary Schools</td> <td>1/10/2019</td> <td>400441</td> </tr> <tr> <td>Various Secondary Schools</td> <td>22/1/2020</td> <td>400502</td> </tr> </tbody> </table>	Allocation	Date	PV No	Various Secondary Schools	1/10/2019	400441	Various Secondary Schools	22/1/2020	400502	The anomaly has been corrected accordingly	Resolved				
Allocation	Date	PV No														
Various Secondary Schools	1/10/2019	400441														
Various Secondary Schools	22/1/2020	400502														

**MOSOP Constituency
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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)																											
	Total	16,844,189																													
4.6 Unsupported Bursary disbursement - Kshs. 468,600	<p>Audit Observation</p> <p>Included in the other grants and transfers of Kshs.42,436,119 reflected in the statement of receipts and payments is bursary for secondary schools of Kshs.15,325,930 which include disbursements of Kshs.14,857,330 as shown below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Allocation</th> <th>Date</th> <th>FV No</th> </tr> </thead> <tbody> <tr> <td>Various tertiary institutions</td> <td>15/07/2019</td> <td>400415</td> </tr> <tr> <td>Various tertiary institutions</td> <td>1/10/2019</td> <td>400442</td> </tr> <tr> <td>Various tertiary institutions</td> <td>20/11/2019</td> <td>400499</td> </tr> <tr> <td>Various tertiary institutions</td> <td>4/11/2019</td> <td>400458</td> </tr> <tr> <td>Various tertiary institutions</td> <td>13/02/2020</td> <td>400513</td> </tr> <tr> <td>Various tertiary institutions</td> <td>28/02/2020</td> <td>400519</td> </tr> <tr> <td>Various tertiary institutions</td> <td>5/3/2020</td> <td>400520</td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table>	Allocation	Date	FV No	Various tertiary institutions	15/07/2019	400415	Various tertiary institutions	1/10/2019	400442	Various tertiary institutions	20/11/2019	400499	Various tertiary institutions	4/11/2019	400458	Various tertiary institutions	13/02/2020	400513	Various tertiary institutions	28/02/2020	400519	Various tertiary institutions	5/3/2020	400520	Total			Included in other transfers and grants is payment voucher number 400573 of kshs 468,600 paid vide cheque number 11095 to Cheptarit youth polytechnic	Resolved	
Allocation	Date	FV No																													
Various tertiary institutions	15/07/2019	400415																													
Various tertiary institutions	1/10/2019	400442																													
Various tertiary institutions	20/11/2019	400499																													
Various tertiary institutions	4/11/2019	400458																													
Various tertiary institutions	13/02/2020	400513																													
Various tertiary institutions	28/02/2020	400519																													
Various tertiary institutions	5/3/2020	400520																													
Total																															
	<p>However, payment vouchers and other supporting documents for authorization for difference of Kshs.468,600 were not availed for audit review</p>																														

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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)												
4.4 Variances between Financial Statements and General Ledger - Other Grants and Transfers	<p>The financial statements were not mechanical inspection reports were not availed for audit verification</p> <p>The financial statements availed for audit review for the financial year 2019-2020 reflected variances between the financial statements as disclosed by note 7 and the general ledger as tabled below:</p> <table border="1" data-bbox="767 488 1007 1173"> <thead> <tr> <th>Item</th> <th>Financial statements</th> </tr> </thead> <tbody> <tr> <td>Other Grants and Transfers</td> <td>Kshs</td> </tr> <tr> <td>Sports</td> <td>100,000</td> </tr> <tr> <td>Environment</td> <td>50,000</td> </tr> <tr> <td>Emergency projects</td> <td>600,000</td> </tr> <tr> <td>Total</td> <td></td> </tr> </tbody> </table> <p>As a consequence, the financial statements may be misstated by Kshs.9,000,000</p>	Item	Financial statements	Other Grants and Transfers	Kshs	Sports	100,000	Environment	50,000	Emergency projects	600,000	Total		<p>The posting errors have been corrected and the financial statements amended accordingly.</p>	Resolved	
Item	Financial statements															
Other Grants and Transfers	Kshs															
Sports	100,000															
Environment	50,000															
Emergency projects	600,000															
Total																
4.5 Bursary inaccuracies	<p>Included in the other grants and transfers balance of Kshs 43,336,119 reflected in the statement of receipts and payments, are bursary disbursements to secondary schools of Kshs. 17,420,189 and to tertiary institutions of Kshs. 15,325,930 totaling Kshs.32,746,119 as disclosed under note 7 to the financial statements. However, the list of the bursary beneficiaries does not tally with the actual cheques schedule availed for audit review as below:</p> <table border="1" data-bbox="209 488 379 1173"> <thead> <tr> <th>Allocation</th> <th>Date</th> <th>PV No</th> </tr> </thead> <tbody> <tr> <td>Various Secondary Schools</td> <td>1/10/2019</td> <td>400441</td> </tr> <tr> <td>Various Secondary Schools</td> <td>22/1/2020</td> <td>400502</td> </tr> </tbody> </table>	Allocation	Date	PV No	Various Secondary Schools	1/10/2019	400441	Various Secondary Schools	22/1/2020	400502	<p>The anomaly has been corrected accordingly</p>	Resolved				
Allocation	Date	PV No														
Various Secondary Schools	1/10/2019	400441														
Various Secondary Schools	22/1/2020	400502														

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

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)																											
	Total	16,844,189																													
4.6 Unsupported Bursary disbursement - Kshs. 468,600	<p>Audit Observation Included in the other grants and transfers of Kshs.42,436,119 reflected in the statement of receipts and payments is bursary for secondary schools of Kshs.15,325,930 which include disbursements of Kshs.14,857,330 as shown below:</p> <table border="1"> <thead> <tr> <th>Allocation</th> <th>Date</th> <th>FV No</th> </tr> </thead> <tbody> <tr> <td>Various tertiary institutions</td> <td>15/07/2019</td> <td>400415</td> </tr> <tr> <td>Various tertiary institutions</td> <td>1/10/2019</td> <td>400442</td> </tr> <tr> <td>Various tertiary institutions</td> <td>20/11/2019</td> <td>400499</td> </tr> <tr> <td>Various tertiary institutions</td> <td>4/11/2019</td> <td>400458</td> </tr> <tr> <td>Various tertiary institutions</td> <td>13/02/2020</td> <td>400513</td> </tr> <tr> <td>Various tertiary institutions</td> <td>28/02/2020</td> <td>400519</td> </tr> <tr> <td>Various tertiary institutions</td> <td>5/3/2020</td> <td>400520</td> </tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table> <p>However, payment vouchers and other supporting documents for authorization for difference of Kshs.468,600 were not availed for audit review</p>	Allocation	Date	FV No	Various tertiary institutions	15/07/2019	400415	Various tertiary institutions	1/10/2019	400442	Various tertiary institutions	20/11/2019	400499	Various tertiary institutions	4/11/2019	400458	Various tertiary institutions	13/02/2020	400513	Various tertiary institutions	28/02/2020	400519	Various tertiary institutions	5/3/2020	400520	Total			Included in other transfers and grants is payment voucher number 400573 of kshs 468,600 paid vide cheque number 11095 to Cheptarit youth polytechnic	Resolved	
Allocation	Date	FV No																													
Various tertiary institutions	15/07/2019	400415																													
Various tertiary institutions	1/10/2019	400442																													
Various tertiary institutions	20/11/2019	400499																													
Various tertiary institutions	4/11/2019	400458																													
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Total																															