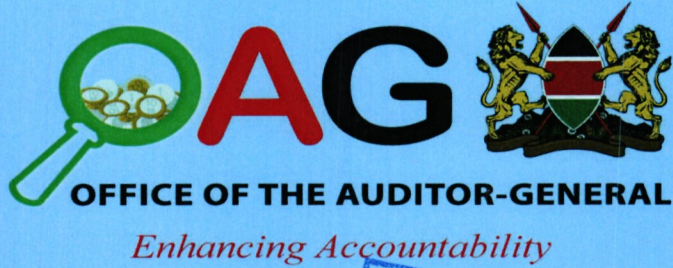


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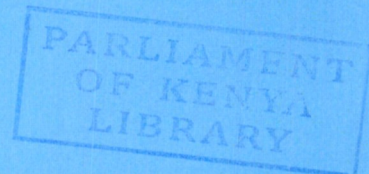
REPORT

OF

THE NATIONAL ASSEMBLY	
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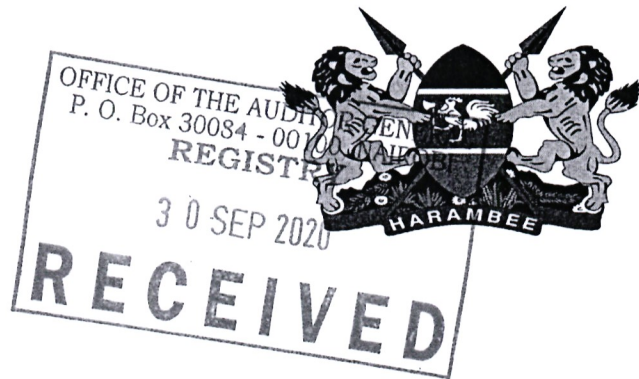
THE AUDITOR-GENERAL

ON



**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
POKOT SOUTH CONSTITUENCY**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –POKOT
SOUTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Festus Kipomet
2.	Sub-County Accountant	Kennedy Alubi
3.	Chairman NGCDFC	Julius Siwareng
4.	Member NGCDFC	Jacob Yarangole

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF POKOT SOUTH Constituency Headquarters

P.O. Box 681-30600, KAPENGURIA
Chepareria Divisional HQs Building
Pokot South Constituency
Kapenguria - Lodwar Road
Nairobi, KENYA

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(f) NGCDF POKOT SOUTH Constituency Contacts

Telephone: (254) 729,205,889
E-mail: cdfpokotsouth@ngcdf.go.ke
Website: www.cdf.go.ke

(g) NGCDF POKOT SOUTH Constituency Bankers

1. Equity Bank Kapenguria
A/c no: 1070261730873
P.O BOX 75104
KAPENGURIA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

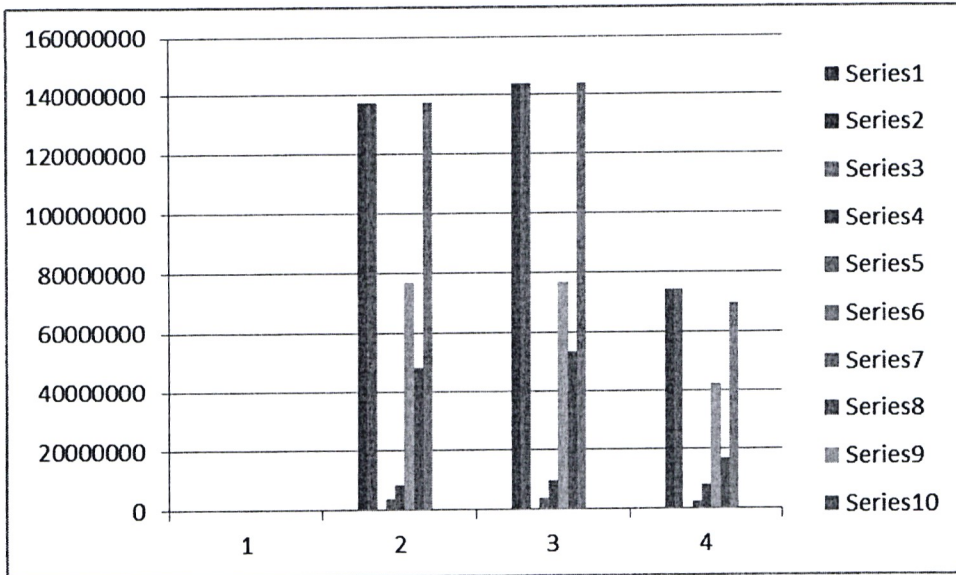
The total allocation for Pokot South NG-CDF in the FY 2019/2020 was kshs 137,367,724.14. The balance brought forward from the FY 2018/2019 was kshs 6,365,323.85. Pokot South NG-CDF received a total of kshs 68,000,000.00 during the year from the Board. This translates to a total of kshs 74,365,323.85 as the available funds during the year.

During the year under review, Pokot South NG-CDF was able to spent kshs 69,643,239.00.

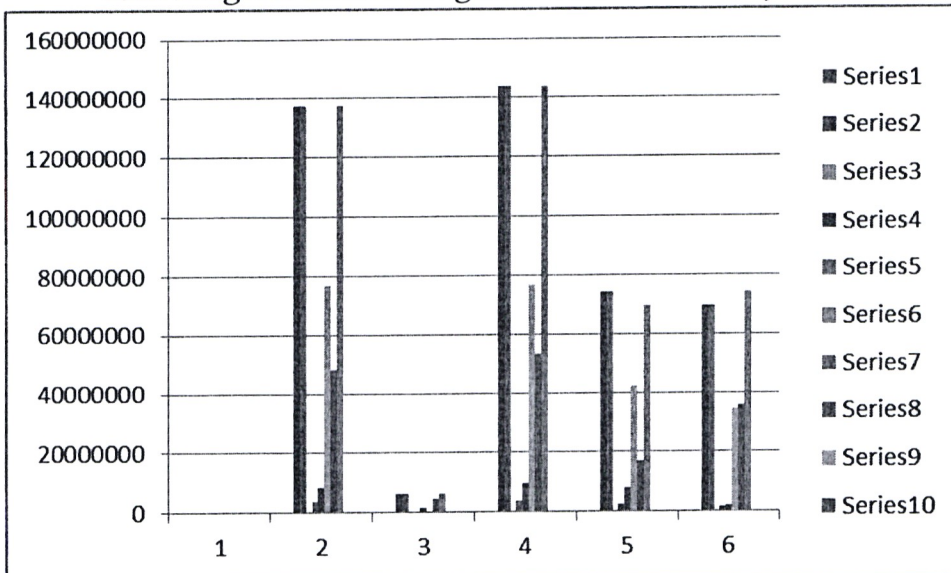
This represents 94% of the received funds during the year. This is interpreted as 94% of the projects have been funded at the end of the year.

Pokot south NG-CDF has noted the following:

- Project funding and implementation is determined by the funding from the NG-CDF Board
- There is need for more allocation of funds to the constituency to achieve the intended purpose of the NG-CDF funds of poverty reduction at the constituency level



Total budgeted allocation against what was actually received



Allocations to various programs

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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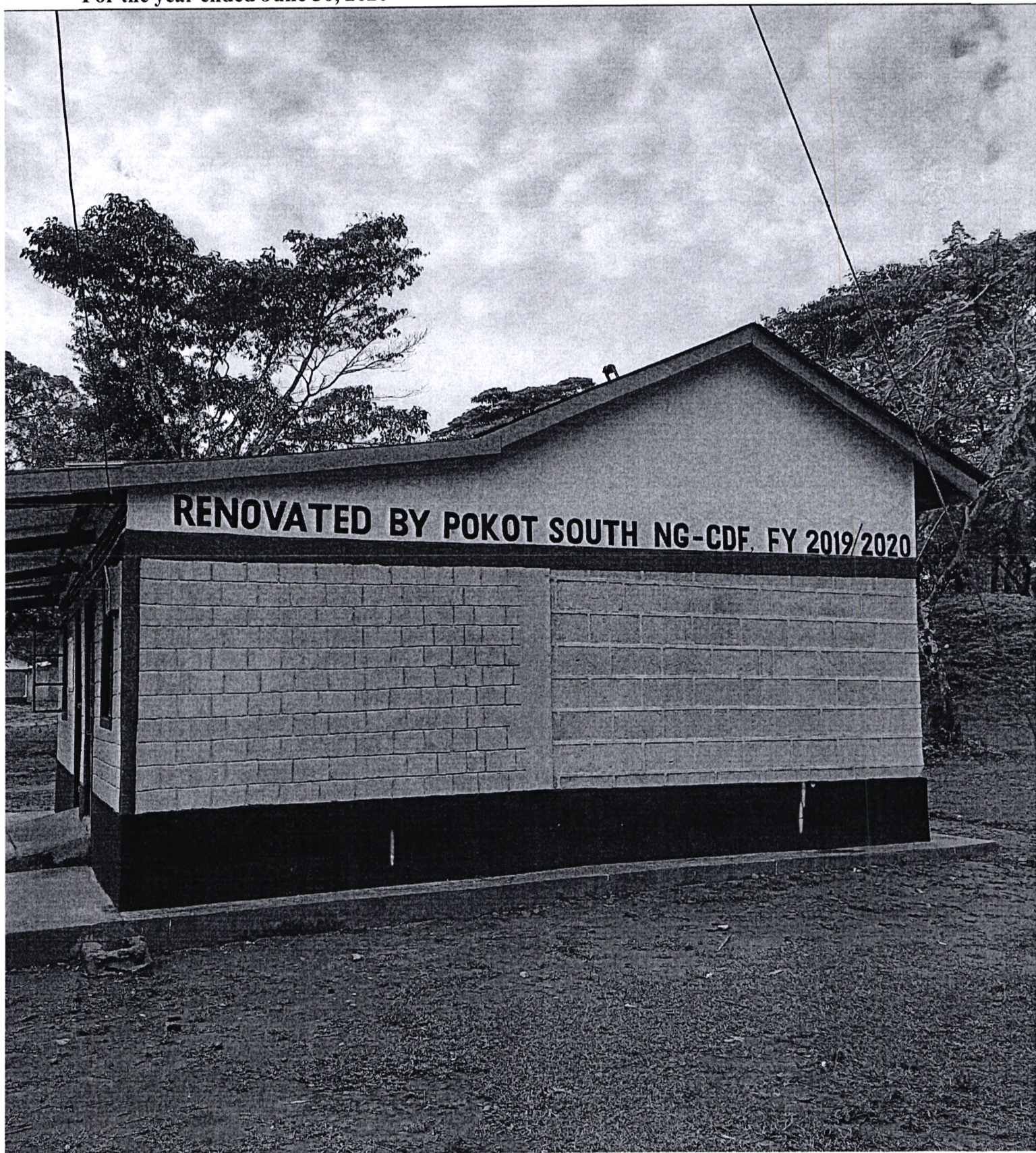
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Key achievements in the financial year 2019/2020:

Pokot South NG-CDF planned to implement 69 projects in the year 2019/2020as at 30th June 2020, however as at the above stated date the NG-CDFCs only implemented 31projects with 2 projects complete and 29 project are ongoing. This was occasioned by the delayed funding from the NG-CDF Board to the constituency

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**Fig. 1: Kipkomo Chiefs office. Renovation of
Chiefs office**



Fig. 2: Chelombai Primary School, 2 Classrooms under Construction

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Fig. 3: Chepareria Mixed Secondary School, ongoing completion of 2 Classrooms



Fig. 4: St. Paul Lomuke Secondary school, 2 classrooms under construction

Pokot South NG-CDF has implementation challenges which include;

- Delays in project implementation by the project management committee
- COVID 19 pandemic
- Inadequate allocation of funds to the constituency
- Delayed funding to the constituency from the NG-CDF Board
- Delayed delivery of building materials due to poor infrastructure in the upper part of the constituency
- Political interference

Pokot South NG-CDF recommendations:

- Timely funding to avoid delays.
- COVID 19 Funds be channelled to the constituency to counter the pandemic
- Adequate allocation of funds to Constituency
- Improved road network within the constituency for easy movement of materials
- Adequate training of PMCs regarding NG-CDF projects and funds management

Sign

CHAIRMAN NGCDF COMMITTEE



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

Introduction

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

The key development objective of NGCDF-POKOT SOUTH Constituency's 2018-2022 plans: Pokot South is a constituency within West Pokot County in the North rift whose latent for growth is promising. The constituency prouid it's self of being very potent and among the most capable constituents, its geographical location and the existence of vast untapped natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalize on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure, better education and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

Key development objectives of NG-CDF Pokot South Constituency

To achieve the above, key development objectives of NG-CDFC-Pokot South Constituency's 2018-2022 strategic plans included but not limited to;

I. Strategic Area One: Education.

Objective: Become a national model of education by improving schools infrastructure, Improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative 1: Develop and enhance schools infrastructure to enhance facilities and provide Conducive learning environment for children.

Initiative 2: Enhance and develop social programmes that support education within the Constituency.

II. Strategic Area Two: Water and Environment.

Objective: Improve access to clean water and a more sustainable and conserved environment in Pokot South constituency through natural resource conservation initiatives.

Initiative 1: Initiate and enhance conservation programs within the constituency.

Initiative 2: Water and Sanitation: To ensure water sustainability in the Constituency, and better sanitation facilities in learning institution in Pokot South Constituency.

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III. Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

Initiative: Improving infrastructure and service delivery

IV. Strategic Area Four: Sports.

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports activities in the constituency.

V. Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology of Pokot South residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

Progress on attainment of Strategic development objectives

To achieve implementation and cascade the above development objectives to specific sectors, all the development objectives were made smart- specific, measurable, achievable, realistic and time-bound then converted into development outcomes, Indicators were identified for reasons of tracking progress and performance measurement specified.

The table below provides the progress on attaining the stated objectives:

Constituency Programme	Objective	Outcome	indicator	performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 150 to 300, Number of laboratories increased from 2 to 5 Number of dormitories increased from 6 to 12 Number of administration blocks increased from 5 to 10 Number of students benefiting from bursaries increased from 406 students to 2,000 students

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Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation facilities	Number of sanitation facilities built in primary and secondary	Number of sanitation facilities increased from 9 to 15
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 1 to 5 Number of assistant chiefs' offices increased from 3 to 6 Number of police lines increased from 2 to 5
Constituency Programme	Objective	Outcome	indicator	performance
Sports	Empower and develop youth and special groups in sports	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	All the registered 274 both public primary and secondary schools received 1 football, 1 volleyball, 1 volleyball net and pump
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 1 to 4

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

SUSTAINABILITY STRATEGY AND PROFILE

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

Model	Definition	Relevance to sustainable strategy
Vision	The most developed and prosperous constituency in Kenya	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To improve the lives of the people of Pokot South constituency through proper utilization of funds as well as creating conducive environment for economic growth and development	This communicates what the office does to attain sustainable developments
Core Values	Integrity, Professionalism Teamwork , Respect For The Rule of Law, Accountability Servant Leadership, Equality and equity	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

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

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**2. ENVIRONMENTAL PERFORMANCE
 Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Pokot South NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our Environmental Policy

In this policy statement Pokot South NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water.
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFO and staff so that we all work in accordance with this and within an environmentally aware culture.
- Regularly communicating our environmental performance to our employees and other significant stakeholders.
- Developing our management processes to ensure that environmental factors are considered during planning and implementation.
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance.

Our Environmental Action Plan

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

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

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> ▪ Promote environmental awareness by sensitizing the Pokot South NG-CDF, NG-CDF staff and PMCs on good conservation practices ▪ To encourage, through regular communication to Pokot South NG-CDF, staff, and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> ▪ To maximize use of available technologies to remove the need to use paper. ▪ To encourage our clients to engage with us using electronic means where possible. ▪ To make energy efficiency a key factor in the selection of any new energy devices being purchased. ▪ To invest in available energy saving technologies and devices within our existing premises

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Environmental Protection and Conservation	<ul style="list-style-type: none">▪ To promote use of volt guards to control power surges▪ To encourage tree planting in the constituency to improve the forest cover.▪ To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	<ul style="list-style-type: none">▪ To ensure that all paper waste is recycled▪ To ensure segregation of waste▪ To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

3. EMPLOYEES WELFARE

Terms and conditions of service

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

Categories of Employment

Pokot South NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

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

The Advertisement contains the following:

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

Appointment of a selection and Interview subcommittee

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

Interviews

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

Offer of Appointment

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

Letters of Appointment

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

Orientation and Induction of employees

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

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

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution

HEALTH, SAFETY AND WELL BEING

This provides guidelines on the health, safety and well-being of the office staff

Guidelines to General Safety

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

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

Emergency Preparedness

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

Reporting of an Accident

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

Guidance and Counselling

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

Health Care Services

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

HIV/AIDS

HIV and AIDS is a major challenge facing employees in most Institutions. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the office has continually sensitized its employees and provided necessary information on time. We have identified stakeholders who can provide care and support programs for those would be infected and affected officers to enable them remain productive.

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

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk

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of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

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

Drug and Substance Abuse

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

Persons Living with Disability

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

South NG-CDFC which will then recognize them as employees living with disabilities

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

Sexual harassment and other Forms of Harassment

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

Disciplinary action will be taken against an officer of Pokot South NG-CDF for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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

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

Reporting Harassment Cases

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

4. MARKET PLACE PRACTICES

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

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

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a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

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

c) Responsible marketing and advertisement - outline efforts to maintain ethical Marketing practices

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

d) Product stewardship

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

5. COMMUNITY ENGAGEMENTS

Public Participation in Project Identification and Implementation and Monitoring

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

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

There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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

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

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

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects

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- Consulting with the public aids in obtaining their feedback on alternatives or decisions

- Involving the public, ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

Public Awareness

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

Public Awareness and Sensitization Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects is transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

The following measures were put in place to ensure compliance in the constituency;

1. **SUSPENSION** of all trainings/capacity building workshops until otherwise directed
2. **SUSPENSION** of all Meetings – NG-CDFC meetings, subcommittee meetings, Bursary identification and vetting meetings, until otherwise directed
3. **All** gatherings or movements on monitoring and evaluation activities and Sports activities were suspended.
4. **All** NG-CDFC employees to work from home, except the office secretary who will be requested to come to office on need based
5. Pokot South NG-CDF **inquiries** to be made via phone calls/text messages on the following numbers: Fund Account Manager – **0729 205 889**, NG-CDFC Chairperson – **0701 223 151**, Office secretary – **0728 241 374**
6. We encouraged our constituents to observe physical distancing, avoid handshaking and non-essential contact. Wash hands using soap, water and hand sanitizers frequently

The signs of Corona Virus were highlighted, printed and pinned on notice boards in strategic areas

and were; fever, high temperatures, coughing, shortness of breath and body aches among others. Members of the public were informed to contact health care officers in case they exhibit the named signs or suspect someone is exhibiting them or call toll free number **719**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


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

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


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

Approval of the financial statements

The NGCDF-POKOT SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 31/8/20 2020.



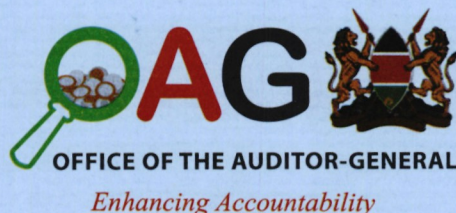
Fund Account Manager
Name: Festus Kipomet



Sub-County Accountant
Name: Kennedy Alubi
ICPAK Member Number: 14430

REPUBLIC OF KENYA

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Pokot South Constituency set out on pages 23 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Prior Year Adjustments

The statement of assets and liabilities and statement of cash flows reflect prior year adjustments totalling to Kshs.100,000. However, the journal voucher and list of cheques reversed were not provided. Further, the prior year adjustments balance varies with Note 14 to the financial statements balance amounting to Kshs.4,822,085 resulting to an unreconciled variance amounting to Kshs.4,722,085.

Consequently, accuracy, completeness and validity of prior year adjustments totalling to Kshs.100,000 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

2. Unsupported Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.7,879,233. The balance includes committee expenses totalling to Kshs.1,800,000 and other committee expenses amount of Kshs.2,165,200 which relate to monitoring and evaluation expenses for projects by the Fund Committee members issued and accounted for in form of imprest. However, the imprest register, invitation letters, attendance register, monitoring and evaluation committee meeting minutes and evidence of consultation with the NGCDF Board on meetings were not provided.

Further, the balance includes office and general supplies and services totalling to Kshs.2,246,602 and routine maintenance - vehicles and other transport equipment totalling to Kshs.606,880. However, payment vouchers and expenditure schedules for the expenditure were not provided.

Consequently, the accuracy, completeness and validity of use of goods and services totalling to Kshs.7,879,233 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.17,143,206. Included in the balance are bursary disbursements totalling to Kshs.6,607,000. However, the Bursary Sub-committee did not include two co-opted members one from the area Education Office seconded by the Ministry of Education and minutes of the Bursary Sub-committee indicating how the beneficiaries were identified and the list of bursary beneficiaries and acknowledgement letters by the institutions were not provided.

The balance further, includes emergency projects expenditure totalling to Kshs.4,850,000. However, documentary evidence in support of the emergency such as public health letters and other relevant ministry correspondences to confirm whether the expenditure was emergency in nature were not provided.

Consequently, the accuracy, completeness and validity of other grants and transfers totalling to Kshs.17,143,206 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

4. Unsupported Transfers to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Units amount of Kshs.42,300,000. The balance includes an expenditure totalling to Kshs.3,950,000, which was incurred on the purchase of parcels of land for eight (8) schools. However, land valuation reports, appointment letters for the negotiation team and negotiation minutes, letter of award and acceptance letter were not provided.

Further, the balance includes an expenditure totalling to Kshs.21,000,000 which was incurred on the purchase of 51-seater school buses for Sebit Mixed Day & Boarding Secondary School, St. Anthony of Padua Sina Secondary School and Sondany Secondary School each costing Kshs.7,000,000. However, procurement records such as tender advertisement, tender evaluation minutes, letter of award, acceptance letter, inspection and acceptance report, local purchase and logbooks were not provided.

Also, the balance includes disbursements amounting to Kshs.12,800,000 related to various construction projects which were not supported with bill of quantities, interim/completion certificates and joint measurement reports, expenditure schedules and bank statements for the Project Management Committee bank accounts.

In addition, the balance includes transfer to secondary schools totalling to Kshs.24,300,000 which vary with the supporting documents total of Kshs.23,300,000 resulting to an unexplained and unreconciled variance amounting to Kshs.1,000,000.

Consequently, the accuracy, completeness and validity of transfers to other Government Units totalling to Kshs.42,300,000 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

5. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.4,822,085. However, review of records revealed payments totalling to Kshs.4,180,407 in bank not recorded in the cashbook which relate to payments that were made when the cashbook had not been opened and no explanation has been provided for the failure to update the cashbook.

In the circumstances, the accuracy, completeness and validity of bank balances totalling to Kshs.4,822,085 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

6. Inaccuracy in Unutilized Fund

Note 17.3 to the financial statements reflects unutilized fund totalling to Kshs.74,089,809 while Annex 3 to the financial statements reflects nil balance resulting to an unreconciled variance amounting to Kshs.74,089,809. Although Management explained that the amount relates to amounts not disbursed to the Fund, available information indicated that the Fund received Kshs.68,000,000 from the National Government Constituencies Development Fund Board against approved budget of Kshs.137,367,724 resulting to funds of Kshs.69,367,724 not disbursed.

Under the circumstances, the accuracy, completeness and validity of unutilized fund totalling to Kshs.74,089,809 as at 30 June, 2020 could not be confirmed.

7. Unsupported Committee Bank Balances

Note 17.4 and Annex 5 of the financial statements reflect Project Management Committee bank balances totalling to Kshs.11,451,087 as at 30 June, 2020. However, cashbooks,

certificate of bank balances, bank statement and bank reconciliation statement were not provided. In addition, the Management did not explain how the previous year's unutilized fund totalling to Kshs.6,365,324 were utilized and whether the unspent balances were returned to the constituency account.

Consequently, the accuracy, completeness and validity of the Project Management Committee bank balances totalling to Kshs.11,451,087 as at 30 June, 2020 could not be confirmed.

8. Lack Fixed Assets Register

Annex 4 to the financial statements reflects total assets totalling to Kshs.6,483,242. However, the fixed assets register was not provided.

Consequently, the accuracy, completeness and validity of the assets balance totalling to Kshs.6,483,242 for the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Pokot South 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 - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.143,733,048 and Kshs.74,365,324 respectively, resulting to an underfunding amounting to Kshs.69,367,724 or 48% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.143,733,048 and Kshs.69,643,239 respectively, resulting to an under expenditure amounting to Kshs.74,089,809 or 52% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere

to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Project Implementation

Review of the Project Implementation Status Report indicated that an amount of Kshs.78,800,000 was budgeted towards implementation of sixty-nine (69) projects during the year. An amount of Kshs.1,700,000 was disbursed to two (2) projects which were complete but completion certificates were not provided. Further an amount of Kshs.53,050,000 was disbursed to twenty-nine (29) projects which were still ongoing while thirty-eight (38) projects with a budget amount of Kshs.24,050,000 had not started.

In the circumstances, I am unable to confirm whether the public obtained value for money for the delayed projects.

2. Unsatisfactory Implemented Projects

A sample of ten (10) projects with a total amount of Kshs.14,650,000 were physically verified and unsatisfactory observations made on eight (8) projects as shown in **Appendix I**.

In the circumstances, I am unable to confirm whether the public obtained value for money for the unsatisfactory implemented projects.

3. Irregular Compensation of Employees

The statement of receipts and payments for the year ended 30 June, 2020 reflects compensation of employees totalling to Kshs.2,320,800. Review of records indicated that seven (7) employees were paid wages below the recommended basic minimum monthly wages amount of Kshs.13,573 totalling to underpayment amounting to Kshs.1,020,000.

Under the circumstance, the validity of compensation of employees expenditure totalling to Kshs.1,020,000 for the year ended 30 June, 2020 could not confirmed.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

During the year ended 30 June, 2020, the Fund did not have in place a risk management policy, risk management strategies and a system of risk management to enable them develop appropriate risk strategies in order to improve on effective and efficient Management of public resources.

Consequently, the Management is not likely to respond appropriately to emerging risks that may result in loss of funds.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

Appendix I: Unsatisfactory Implemented Projects

No.	Project Name	Activity	Amount Disbursed During the Year (Kshs)	Observations
1	St. Paul Lomuke Secondary School	Construction of two (2) classrooms	1,000,000	<ul style="list-style-type: none"> - Classrooms was complete and in use. - Certificate of completion and joint measurement report were not provided.
2	Sekution Mixed Secondary School	Construction of two (2) classrooms	1,100,000	<ul style="list-style-type: none"> - Classrooms were in use but not painted. - Certificate of completion and joint measurement report were not provided. - Poor workmanship was evidenced
3	Kapchikar Mixed Day & Boarding Secondary School	Construction of a dormitory	2,000,000	<ul style="list-style-type: none"> - Main structure was done but without window panes. - Certificate of completion and joint measurement report were not provided. - Poor workmanship evidenced.
4	Mbayai Central Primary School	Construction of two (2) Classrooms	800,000	<ul style="list-style-type: none"> - Main structure was complete. - Window panes and wiring were not done. - Certificate of completion and joint measurement report were not provided.
5	Tomnyer Primary School	Construction of two (2) Classrooms	1,000,000	<ul style="list-style-type: none"> - Main structure was done. - Window panes and wiring were not done. - Certificate of completion and joint measurement report were not provided.
6	Chepungon Primary School	Construction of one Classroom	850,000	<ul style="list-style-type: none"> - Main structure was complete. - Window panes and wiring were not done. - Certificate of completion and joint measurement report and


No.	Project Name	Activity	Amount Disbursed During the Year (Kshs)	Observations
				interim certificate were not provided.
7	St. Joseph Kaalotwari Mixed Day Secondary School	Construction of 4 door pit latrine	450,000	<ul style="list-style-type: none"> - Latrine was complete and in use. - Joint measurement report and interim certificate were not provided.
8	Kapchikar Mixed Day & Boarding Secondary School	Construction of pit latrine and bathrooms	450,000	- Main structure was done.
		Total	7,650,000	

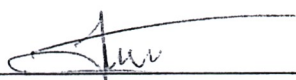
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VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	68,000,000	120,420,186
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	600,000
TOTAL RECEIPTS		68,000,000	121,020,186
PAYMENTS			
Compensation of employees	4	2,320,800	2,669,600
Use of goods and services	5	7,879,233	10,571,528
Transfers to Other Government Units	6	42,300,000	63,785,231
Other grants and transfers	7	17,143,206	69,213,500
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		69,643,239	146,239,859
SURPLUS/(DEFICIT)		<u>(1,643,239)</u>	<u>(25,219,673)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 31/8/20 2020 and signed by:


 Fund Account Manager
 Name: Festus Kipomet


 Sub-County Accountant
 Name: Kennedy Alubi
 ICPAK Member Number: 14430

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

POKOT SOUTH CONSTITUENCY

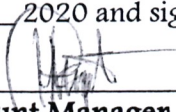
Reports and Financial Statements

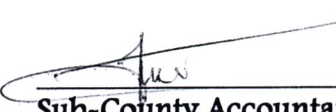
For the year ended June 30, 2020

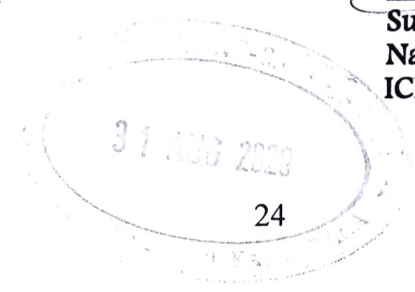
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,822,085	6,365,324
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		4,822,085	6,365,324
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		4,822,085	6,365,324
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		<u>4,822,085</u>	<u>6,365,324</u>
REPRESENTED BY			
Fund balance b/fwd	13	6,365,324	31,584,997
Prior year adjustments	14	100,000	-
Surplus/Defict for the year		(1,643,239)	(25,219,673)
NET FINANCIAL POSITION		<u>4,822,085</u>	<u>6,365,324</u>

The accounting policies and explanatory notes to these financial statements form an integral part of financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 31/8/2020 and signed by:


Fund Account Manager
Name: Festus Kipomet


Sub-County Accountant
Name: Kennedy Alubi
ICPAK Member Number: 14430

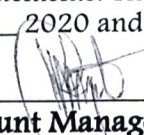



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 – 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	68,000,000	120,420,186
Other Receipts	3		<u>600,000</u>
Total receipts		68,000,000	121,020,186
Payments for operating expenses			
Compensation of Employees	4	2,320,800	2,669,600
Use of goods and services	5	7,879,233	10,571,528
Transfers to Other Government Units	6	42,300,000	63,785,231
Other grants and transfers	7	17,143,206	69,213,500
Other Payments	9		
Total payments		69,643,239	146,239,859
Total Receipts Less Total Payments		(1,643,239)	(25,219,673)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	100,000	-
Net cash flow from operating activities		(1,543,239)	(25,219,673)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,543,239)	(25,219,673)
Cash and cash equivalent at BEGINNING of the year	13	6,365,324	31,584,997
Cash and cash equivalent at END of the year		<u>4,822,085</u>	<u>6,365,324</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 31/8 2020 and signed by:


Fund Account Manager
Name: Festus Kipomet


Sub-County Accountant
Name: Kennedy Alubi
ICPAK Member Number: 14430

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	6,365,324	143,733,048	74,365,324	69,367,724	51.7%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	137,367,724	6,365,324	143,733,048	74,365,324	69,367,724	51.7%
PAYMENTS						
Compensation of Employees	3,881,200		3,881,200	2,320,800	1,560,400	59.8%
Use of goods and services	8,288,283	1,582,895	9,871,178	7,879,233	1,991,945	79.8%
Transfers to Other Government Units	76,850,000		76,850,000	42,300,000	34,550,000	55.0%
Other grants and transfers	48,348,241	4,782,429	53,130,670	17,143,206	35,987,464	32.2%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	137,367,724	6,365,324	143,733,048	69,643,239	74,089,809	48.5%

(a) In the year under review Pokot South NG-CDF did not manage to generate any AIA.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. The percentage 51.7% (below 90%) on transfers from NG-CDF Board is due to the fact that the NG-CDF Board did not disburse kshs 69,367,724.14 to the constituency as per the constituency allocation.
- ii. The 59.8% on compensation of employees is below 90% due to unpaid gratuity which will be paid at the end of the contract period
- iii. 79.8% on Use of goods and services is below 90% is as a result of 69,367,724.14 which the board did not disburse to the constituency
- iv. 55% on transfer to other government units is below 90% because the Board did disburse the funds to the constituency
- v. The 32.2% on other grants and transfers is below 90% because NG-CDFCs did not exhaust the allocation of bursary to needy students because learning institutions were closed due to the COVID 19 pandemic, also the Board had not disbursed the funds to the constituency as at the close of the financial year


NATIONAL GOVERNMENT CONSILIENCIES DEVELOPMENT FUND (NGCDF) - FORTI SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

The changes between the original and final budget is as a result of the Balance brought forward of kshs 6,365,324 from the previous year.

The NGCDF-POKOT SOUTH Constituency financial statements were approved on 31/8/20 2020 and signed by:



Fund Account Manager
Name: Festus Kipomet



Sub-County Accountant
Name: Kennedy Alubi
ICPAK Member Number: 14430



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

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent	8,148,452	543,981	8,692,433	7,132,033	1,560,400
1.1 Compensation of employees	3,881,200	-	3,881,200	2,320,800	1,560,400
1.2 Committee allowances	2,000,000	165,200	2,165,200	2,165,200	-
1.3 Use of goods and services	2,267,252	378,781	2,646,033	2,646,033	-
2.0 Monitoring and evaluation	4,021,031	47,218	4,068,249	3,068,000	1,000,249
2.1 Capacity building	1,000,000	-	1,000,000	-	1,000,000
2.2 Committee allowances	1,800,000	-	1,800,000	1,800,000	-
2.3 Use of goods and services	1,221,031	47,218	1,268,249	1,268,000	249
3.0 Emergency	7,198,241	1,951,723	9,149,964	4,850,000	4,299,964
3.1 Primary Schools	4,198,241	1,000,000	5,198,241	3,650,000	1,548,241
3.2 Secondary schools	3,000,000	951,723	3,951,723	1,200,000	2,751,723
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
4.0 Bursary and Social Security	37,000,000	394,500	37,394,500	6,607,000	30,787,500
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	27,000,000	394,500	27,394,500	3,999,000	23,395,500
4.3 Tertiary Institutions	10,000,000	-	10,000,000	2,608,000	7,392,000
4.4 Universities					
4.5 Social Security					
5.0 Sports	2,200,000	2,536,206	4,736,206	4,736,206	-
5.1 Sports activities	2,200,000	2,536,206	4,736,206	4,736,206	-
5.2					
5.3					

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.0 Environment	850,000	-	850,000	250,000	600,000
6.1 St. Peters Chemolo Primary School	250,000	-	250,000	250,000	-
6.2 Tongenyo Primary School	200,000	-	200,000	-	200,000
6.3 Reper Primary School	400,000	-	400,000	-	400,000
7.0 Primary Schools Projects (List all the Projects)	37,050,000	-	37,050,000	18,000,000	19,050,000
7.1 Mbayai Central Primary School	2,500,000	-	2,500,000	2,500,000	-
7.2 Chorwai Primary School	600,000	-	600,000	600,000	-
7.3 Sebit Primary School	900,000	-	900,000	900,000	-
7.4 Kachemogen Primary School	3,000,000	-	3,000,000	3,000,000	-
7.5 Toyopo Primary School	700,000	-	700,000	700,000	-
7.6 Kaipawis Primary School	900,000	-	900,000	900,000	-
7.7 Ptarakon Primary School	600,000	-	600,000	600,000	-
7.8 Sopowen Primary School	500,000	-	500,000	500,000	-
7.9 AIC Tapach Primary School	500,000	-	500,000	500,000	-
7.10 Morpus Primary School	1,000,000	-	1,000,000	1,000,000	-
7.11 Tomnyer Primary School	1,000,000	-	1,000,000	1,000,000	-
7.12 Mlimani Primary School	800,000	-	800,000	800,000	-
7.13 Emboghat Daystar Primary School	500,000	-	500,000	500,000	-
7.14 Kurkat Primary School	800,000	-	800,000	800,000	-
7.15 Kotulpogh Primary School	500,000	-	500,000	500,000	-
7.16 Kasepai Primary School	800,000	-	800,000	800,000	-
7.17 Chepungon Primary School	850,000	-	850,000	850,000	-
7.18 Chelombai Primary School	900,000	-	900,000	900,000	-
7.19 Kaghmuu Primary School	650,000	-	650,000	650,000	-
7.20 Chepkorniswo Primary School	1,000,000	-	1,000,000	-	1,000,000
7.21 Pilil Primary School	600,000	-	600,000	-	600,000

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.22 Tarak Primary School	750,000	-	750,000	-	750,000
7.23 Pсутonu Primary School	600,000	-	600,000	-	600,000
7.24 Kapkepot Primary School	600,000	-	600,000	-	600,000
7.25 Samich Primary School	800,000	-	800,000	-	800,000
7.26 Lopusimoru Primary School	500,000	-	500,000	-	500,000
7.27 Koitongogh Primary School	500,000	-	500,000	-	500,000
7.28 Plel Primary School	500,000	-	500,000	-	500,000
7.29 Kaptabuk Primary School	600,000	-	600,000	-	600,000
7.30 Tolkaghin Primary School	800,000	-	800,000	-	800,000
7.31 Kaghat Primary School	800,000	-	800,000	-	800,000
7.32 Pertom Holy Cross Primary School	800,000	-	800,000	-	800,000
7.33 Korellach Parak Primary School	500,000	-	500,000	-	500,000
7.34 Kapsimatia Primary School	800,000	-	800,000	-	800,000
7.35 Kamatepon Primary School	1,000,000	-	1,000,000	-	1,000,000
7.36 Kacheprkong Primary School	600,000	-	600,000	-	600,000
7.37 Chelal Primary School	500,000	-	500,000	-	500,000
7.38 Sukonu Primary School	500,000	-	500,000	-	500,000
7.39 Ptop Primary School	500,000	-	500,000	-	500,000
7.40 Chebon Primary School	300,000	-	300,000	-	300,000
7.41 Saya Primary School	600,000	-	600,000	-	600,000
7.42 Manian Primary School	900,000	-	900,000	-	900,000
7.43 Kanyaltin Primary School	800,000	-	800,000	-	800,000
7.44 Apuk Primary School	400,000	-	400,000	-	400,000
7.45 Tachit Primary School	700,000	-	700,000	-	700,000
7.46 Kariamakitai Primary School	500,000	-	500,000	-	500,000
7.47 Chepukat Primary School	500,000	-	500,000	-	500,000
7.48 Shalpogh Primary School	600,000	-	600,000	-	600,000

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.49 Chemotong Primary School	500,000	-	500,000	-	500,000
8.0 Secondary Schools Projects (List all the Projects)	39,800,000	1,000,000	40,800,000	24,300,000	16,500,000
8.1 St. Paul Lomuke Secondary School	2,500,000	-	2,500,000	2,500,000	-
8.2 St. John's Cheptya Secondary School	700,000	-	700,000	700,000	-
8.3 ELCK Chepareria Mixed Day Sec Sch	3,000,000	-	3,000,000	3,000,000	-
8.4 Kapchikar Mixed Day & B Sec. Sch	3,000,000	-	3,000,000	3,000,000	-
8.5 Sekution Mixed Secondary School	1,100,000	-	1,100,000	1,100,000	-
8.6 Sebit Mixed Day & Boarding Sec Sch	7,000,000	-	7,000,000	3,500,000	3,500,000
8.7 St. Anthony of Padua Sina Sec Sch	7,000,000	-	7,000,000	3,500,000	3,500,000
8.8 Penon Mixed Secondary School	2,500,000	-	2,500,000	1,500,000	1,000,000
8.9 Sondany Secondary School	7,000,000	-	7,000,000	3,500,000	3,500,000
8.10 St. Margaret Mongorion Mixed Sec	2,000,000	-	2,000,000	1,000,000	1,000,000
8.11 ACK Kaporowo Secondary School	1,000,000	-	1,000,000	-	1,000,000
8.12 St. Maurice Ringring Sec School	800,000	-	800,000	-	800,000
8.13 Kamelei Secondary School	500,000	-	500,000	-	500,000
8.14 Piarikong Mixed Secondary School	800,000	-	800,000	-	800,000
8.15 Lulwono Girls Secondary School	900,000	-	900,000	-	900,000
9.0 Tertiary institutions Projects (List all the Projects)					
9.1					
9.2					
9.3					
9.4					
10.0 Security Projects	1,100,000	-	1,100,000	700,000	400,000
10.1 Kipkomo Sub County Police Headquarters	400,000	-	400,000	-	400,000

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

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.2 Chepareria Divisional Office Project	700,000	-	700,000	700,000	-
10.3					
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
12.0 Others					
12.1 Strategic Plan	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-
GRANT TOTAL	137,367,724	6,473,628	143,841,352	69,643,239	74,198,113

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

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO B 005220	1		11,379,310
AIE NO B 030153	2		10,000,000
AIE NO B 005455	3		12,000,000
AIE NO B 007452	4		8,000,000
AIE NO B 042607	5		11,000,000
AIE NO B 042827	6		13,000,000
AIE NO B 047599	7		55,040,876
AIE NO B 041187	1	4,000,000	
AIE NO B 041336	2	18,000,000	
AIE NO B 047752	3	5,000,000	
AIE NO B 049157	4	7,000,000	
AIE NO B 104075	5	14,000,000	
AIE NO B 104457	6	20,000,000	
TOTAL		68,000,000	120,420,186

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,179,800	2,292,000
Personal allowances paid as part of salary	83,400	28,600
Pension and other social security contributions (Gratuity)		349,000
Employer Contributions Compulsory national social security schemes	57,600	28,600
Total	2,320,800	2,669,600

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5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	1,800,000	2,054,200
Utilities, supplies and services(bank charges)	53,973	76,000
Communication, supplies and services	39,650	13,250
Domestic travel and subsistence	747,000	803,600
Printing, advertising and information supplies & services	-	40,000
Rentals of produced assets	-	00
Training expenses	-	510,000
Hospitality supplies and services	75,480	117,695
Insurance costs	-	00
Specialized materials and services(strategic plan)	-	3,996,400
Office and general supplies and services	2,246,602	145,260
Other committee expenses	2,165,200	1,269,000
Routine maintenance – vehicles and other transport equipment	606,880	1,001,708
Routine maintenance – other assets	144,448	546,615
Total	7,879,233	10,573,728

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to primary schools (see attached list)	18,000,000	39,435,231
Transfers to secondary schools (see attached list)	24,300,000	24,350,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	42,300,000	63,785,231

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,999,000	46,029,000
Bursary – tertiary institutions (see attached list)	2,608,000	16,434,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	700,000	-
Sports projects (see attached list)	4,736,206	-
Environment projects (see attached list)	250,000	2,000,000
Emergency projects (see attached list)	4,850,000	4,750,000
Total	17,143,206	69,213,500

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8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs(30/6/2020)	Kshs(30/6/2019)
<i>Equity Bank Kapenguria, Account No. 1070261730873</i>	4,822,085	6,365,324
Total	4,822,085	6,365,324
10B: CASH IN HAND		
Location 1		
Location 2		
Total	-	0.00

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11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total		

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Total	-	-

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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	6,365,324	31,584,997
Cash in hand		
Imprest		
Total	6,365,324	31,584,997

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	4,822,085	-	6,365,324
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
	4,822,085		6,365,324

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

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17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>staff Gratuity</i>)	1,408,193	843,600
	1,408,193	843,600

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,560,400	-
Use of goods and services	1,991,945	1,582,895
Amounts due to other Government entities	34,550,000	-
Amounts due to other grants and other transfer	35,987,464	4,782,429
Acquisition of assets	-	-
Others	-	-
	74,089,809	6,365,324

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	11,451,087	6,811,653
	11,451,087	6,811,653

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – POKOT SOUTH CONSTITUENCY

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
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					

NATIONAL GOVERNMENT ENTITY - (POKOT SOUTH CONSTITUENCY)

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (NGCDF Staff Gratuity)						
10.	Joyce Chemosop Tapogh	206,698	1-3-2018	206,698	134,400	
11.	Elvis Kokwo Cherwew	117,624	1-3-2018	117,624	72,000	
12.	Chepkemoi Pkerket Simon	94,920	1-3-2018	94,920	57,600	
13.	Leonard Kipor Riale	173,484	1-3-2018	173,484	110,400	
14.	William Korkou Masian	125,293	1-3-2018	125,293	74,100	
15.	Philip Kapoyon Riwatakoru	94,920	1-3-2018	94,920	57,600	
16.	Felix Ruto Limarusi	173,484	1-3-2018	173,484	110,400	
17.	Japheth Chamer	77,970	1-8-2018	77,970	39,600	
18.	Daniel Kelan	73,800	1-11-2018	73,800	31,200	
19.	Moses Limatukei Lemukoi	71,760	1-8-2018	71,760	36,300	
20.	Andrew Ritenguru Rumoreng	103,320	1-3-2018	103,320	62,400	
21.	Akutet Samwel	94,920	1-3-2018	94,920	57,600	
	Sub-Total	1,408,193		1,408,193	843,600	

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

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For the year ended June 30, 2014 (Kshs'000)

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – POKOT SOUTH CONSTITUENCY

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	6,158,843	-	-	6,158,843
Office equipment, furniture and fittings	211,799	-	-	211,799
ICT Equipment, Software and Other ICT Assets	99,000	-	-	99,000
Other Machinery and Equipment	13,600	-	-	13,600
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	6,483,242	-	-	6,483,242

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kaipawis Primary School	Equity Bank	1070279844137	399,520	
Toyopo Primary School	Equity Bank	1070162564631	300,870	
Sopowen Primary School	Equity Bank	1070279852818	500,000	
AIC Tapach Primary School	Equity Bank	1070279857972	500,000	
Morpus Primary School	Equity Bank	1070279843247	1,000,000	
Kotulpogh Primary School	Equity Bank	1070279850442	500,000	
Kapsepai Primary School	Equity Bank	1070279839355	800,000	
Mlimani Primary School	Equity Bank	1070279833089	350,120	
Kurkat Primary School	Equity Bank	1070279837800	299,520	
Kachemogen Primary School	Equity Bank	1070279767105	704,818	
Chepfungon Primary School	Equity Bank	1070162656318	350,661	
Chelombai Primary School	Equity Bank	1070277442901	185,940	
St. Peters Chemolo Primary School	Equity Bank	1070279834540	250,000	
St. John's Cheptya Secondary School	Equity Bank	1070279840736	700,000	
E.L.C.K Chepareria Mixed Day Sec. School	Equity Bank	1070279767573	1,659,500	
Kapchikar Mixed Day & Boarding Sec. School	Equity Bank	1070279768667	521,340	
Sekution Mixed Secondary School	Equity Bank	1070279832018	1,100,000	
St. Anthony of Padua Sina Secondary School	Equity Bank	1070279830616	99,400	
Penon Mixed Secondary School	Equity Bank	1070272285931	1,035,960	
Sondany Secondary School	Equity Bank	1070261036414	193,438	
Chongis Primary School	Equity Bank	1070278653360		28,757.50
Chemoril Primary School	Equity Bank	1070162156857		3,630.00

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Pchotoy Primary School	Equity Bank	1070199384193		498,670.05
Kapchikar Primary School	Equity Bank	1070166349325		634.05
Naramam Primary School	Equity Bank	1070278969609		5,000,000.00
Sokogh Primary School	Equity Bank	1070162578652		1,119.95
Kapsangar Primary School	Equity Bank	1070168916732		4,060.00
Ktomwony Primary School	Equity Bank	1070168918321		1,870.00
Kaitongogh Primary School	Equity Bank	1070162082059		3,562.10
Kisai Primary School	Equity Bank	1070278761630		40.00
St. Joseph Kaalotwari Mixed Day Sec. School	Equity Bank	1070267346928		950.00
Sekution Mixed Secondary School	Equity Bank	1070264563752		62,570.00
Sebit Mixed Day & Boarding Secondary School	Equity Bank	1070278584603		1,012,905.00
Kochiy Mixed Day Secondary School	Equity Bank	1070278711638		2,767.90
Chepkoriong Secondary School	Equity Bank	1070172161966		290,138.00
Total			11,451,087	6,911,674.55

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2018/2019	Transfers to Other Government Units Unsupported Expenditure	It is true that the statement of receipts and payments reflects transfer to other government units amount of Kshs 63,785,231 relating to funds disbursed to various project management committees (PMCs). We have since written to the respective PMCs asking that they furnish us with the actual expenditure returns and acknowledgement letters from institutions that received the funds.	Kipomet Festus Fund Account Manager	Not Resolved	31/12 /2020
FY 2018/2019	Purchase of 2 Acres Land for St. Anthony Chorok Mixed Secondary School Kshs. 800,000	It is true that included in the transfer to other government units figure of Ksh 63,785,231 reflected in the statement of receipts and payments is transfer to secondary school's figure of Ksh 24,350,000 out of which Ksh 800,000 was incurred on the purchase of 2 acres of land for St Anthony Chorok Mixed Secondary School. Acquisition of title deed is a lengthy process due to the	Kipomet Festus Fund Account Manager	Not Resolved	31/12 /2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		nature of land in the Constituency. However, the parties involved entered into sales agreement as part of the initial processes of land ownership. The fencing of the land is now on.			
FY 2018/2019	Budgetary Control and Performance Budget Absorption	It is true that NG-CDF Pokot South had an under expenditure of Ksh 6,365,324 or 4.2 % during the financial year 2018/2019. The under expenditure was occasioned by delays in receipts of funds from NG-CDF board. The projects that have not been undertaken would be implemented in the financial year 2019/2020.	Kipomet Festus Fund Account Manager	Not Resolved	31/12/2020