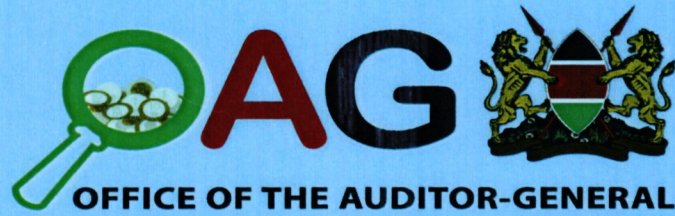


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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THE AUDITOR-GENERAL

ON

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

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

OFFICE OF THE AUDITOR - GENERAL
CENTRAL RIFT REGIONAL OFFICE

18 AUG 2022

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P. O. Box 2774 - 30100, ELDORET

Revised Template 30th June 2021



POKOT SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

**Pokot South Constituency
National Government Constituencies Development Fund (NGCDF)
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Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	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 Pokot South Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

- (e) Pokot South Constituency NG-CDF**
P.O. Box 681-30600, KAPENGURIA
Chepareria Divisional HQs Building
Pokot South Constituency
Kapenguria - Lodwar Road
Nairobi, KENYA

***Pokot South Constituency
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(f) Pokot South Constituency NGCDF

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



(g) Pokot South Constituency NGCDF

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
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

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II. NG-CDFC CHAIRMAN’S REPORT



**Julius Siwareng
Pokot South NG-CDFC Chairman**

The total allocation for Pokot South NG-CDF in the FY 2020/2021 was Kshs 137,088,879. The balance brought forward from the Financial Year 2019/2020 was Kshs 4,822,085. As at 30th June 2020, the total amount owing to the Pokot South Constituency from the NG-CDF Board was Kshs 69,367,724.

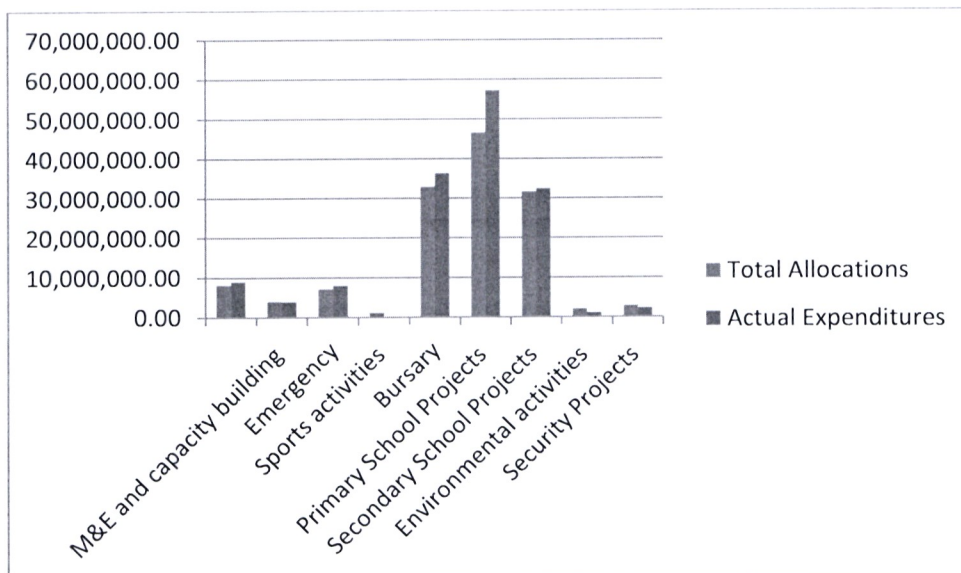
Pokot South Constituency received a total of Kshs 161,367,724 during the year from the Board. This translates to a total of Kshs 166,189,809 as the available funds during the year.

During the year under review, Pokot South NG-CDF was able to spent Kshs 150,752,855.

This represents 91% of the received funds during the year. This is interpreted as 91% of the projects have been funded at the end of the year.

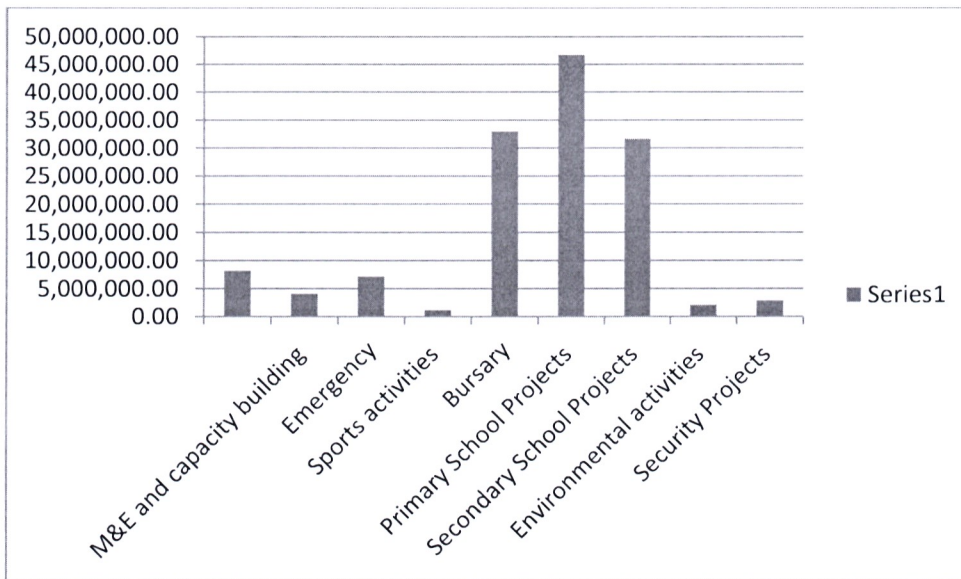
Pokot south NG-CDF has noted the following:

- There is ultimate need for timely disbursements from the board to avoid delays in project implementation.
- 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



The year allocations against actual expenditures per sector

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Allocations to various programs

Key achievements in the financial year 2020/2021:

Pokot South Constituency planned to implement 68 projects in the year 2020/2021 as at 30th June 2021, however as at the above stated date the NG-CDFCs only implemented 20 projects with 2 projects complete and 18 projects are ongoing. This was occasioned by the delayed funding from the NG-CDF Board to the constituency

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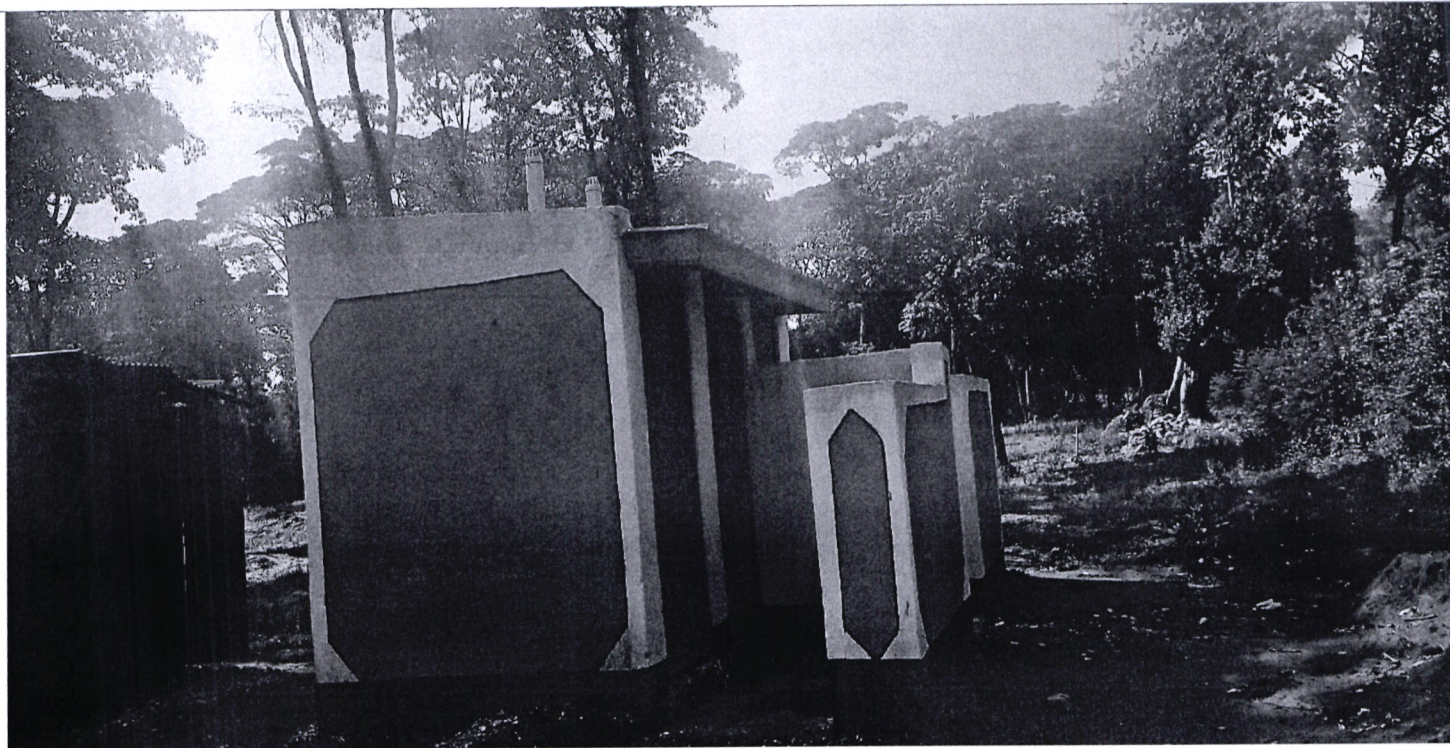


Fig. 1: Kipkomo Chiefs office. Construction of 4 door pit latrine



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



Fig. 3: Empoghat Daystar Primary School – Construction of 3 Classrooms to completion



Fig. 4: E.L.C.K Chemolo Secondary school, 1 classroom 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

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- 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

Signature



CHAIRMAN NGCDF COMMITTEE





III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development 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 prides itself 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 sought 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
Water and Environment	Improve access to clean water and a more sustainable and	Equip schools and public facilities with	Number of sanitation	Number of sanitation facilities increased from 9 to 15

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Constituency Programme	Objective	Outcome	Indicator	performance
	conserved environment through natural resources conservation initiatives	sanitation facilities	facilities built in primary and secondary	
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
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, 1volleyball 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

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 CD/FC 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-CDFC, NG-CDFC staff and PMCs on good conservation practices ▪ To encourage, through regular communication to Pokot South NG-CDFC, 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.



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Impact Area	Approach
	<ul style="list-style-type: none"> ▪ 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
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

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



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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 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.

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



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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
- 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

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- 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. **All** gatherings and Sports activities were suspended.
2. 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**
3. We encouraged our constituents to observe physical distancing, wear mask, and 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**



***Pokot South Constituency
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V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- POKOT SOUTH Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

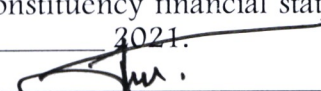
The Accounting Officer in charge of the NGCDF POKOT SOUTH Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

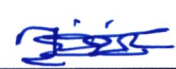
The NGCDF- POKOT SOUTH Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.



**Fund Account Manager
Name: Festus Kipomet**



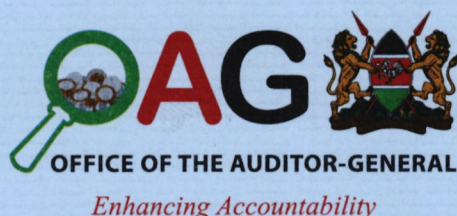
**National Sub-County
Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430**



**Chairman NG-CDF
Committee
Name: Julius Siwareng**

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Pokot South Constituency set out on

pages 24 to 63, which comprise statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended 30 June, 2021, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unconfirmed Project Management Committee Bank Balances

Note 16.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.11,425,364. However, the cash books, bank reconciliation statements, certificates of bank balance and bank statements for the respective bank accounts were not provided for review.

In the circumstances, the accuracy and completeness of the PMC bank account balances totalling Kshs.11,425,364 could not be confirmed.

2. Unsupported Transfers to Other Government Entities

The statement of receipts and payments reflects transfer to other Government entities balance of Kshs.89,850,000 as further disclosed in Note 6 to the financial statements. The balance includes transfers to secondary schools totalling Kshs.32,500,000, out of which, Kshs.21,486,750 was incurred on the purchase of three school buses bought for three schools. However, the expenditure was not supported by copies of log books to confirm ownership of the buses by schools.

Further, the statement reflects transfers to primary schools totalling Kshs.57,350,000 which include an expenditure amounting to Kshs.7,150,000 spent on purchase of land. However, the expenditure was not supported by title deeds for the land.

In the circumstances, the ownership of the buses valued at Kshs.21,486,750 and land valued at Kshs.7,150,000 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 reflects final receipts budget and actual on a comparable basis of Kshs.211,278,688 and Kshs.166,189,809 respectively resulting to an under-funding of Kshs.45,088,879 or 21% of the budget. Similarly, the Fund expended Kshs.150,752,855 against an approved budget of Kshs.211,278,688 resulting to an under-expenditure of Kshs.60,525,833 or 29% 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 paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular issue of Bursaries

Expenditure records indicated that bursaries totalling Kshs.26,389,000 and Kshs.10,032,000 were disbursed to secondary schools and tertiary institutions respectively. However, documents to confirm whether applicants for the bursaries were

vetted and identified as needy students by the bursary Sub-Committee were not provided for audit. Further, the criteria used to identify, vet and award the bursaries was not provided for review. This is contrary to CDF Board circular reference VOL1/111 dated 2015 which requires the bursary Committee to vet, identify and categorize needy students using established criteria.

Further, evidence of receipts and acknowledgement of the bursaries by students and the respective Institutions was not provided for review.

In the circumstances Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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

Review of operational systems revealed that Management had not put in place risk management policy and strategies. It was, therefore, not clear how risk exposures are managed by the NGCDF. The omission contravened Regulation 165 (1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism, and develops a system of risk management and internal controls that builds robust business operations.

In the circumstances, existence of an effective risk management measures could not be confirmed.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 Fund's financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the Fund's 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 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 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

05 September, 2022

Pokot South Constituency

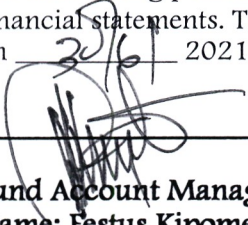
National Government Constituencies Development Fund (NGCDF)

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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	100,000
TOTAL RECEIPTS		161,367,724	68,100,000
PAYMENTS			
Compensation of employees	4	3,856,543	2,320,800
Use of goods and services	5	9,175,312	7,897,233
Transfers to Other Government Units	6	89,850,000	42,300,000
Other grants and transfers	7	47,871,000	17,143,206
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		150,752,855	69,643,239
SURPLUS/(DEFICIT)		10,614,869	(1,543,239)

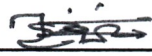
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 20/6/2021 2021 and signed by:



Fund Account Manager
Name: Festus Kipomet



National Sub-County Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430



Chairman NG-CDF Committee
Name: Julius Siwareng

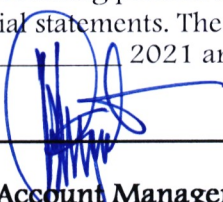
*Pokot South Constituency
National Government Constituencies Development Fund (NGCDF)
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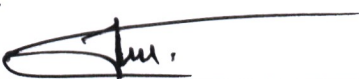
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	15,716,954	4,822,085
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		15,716,954	4,822,085
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		15,716,954	4,822,085
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	11A	-	-
Gratuity	11B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		15,716,954	4,822,085
REPRESENTED BY			
Fund balance b/fwd	12	4,822,085	6,365,324
Prior year adjustments	13	280,000	
Surplus/Deficit for the year		10,614,869	(1,543,239)
NET FINANCIAL POSITION		15,716,954	4,822,085


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 _____ 2021 and signed by:



Fund Account Manager
Name: Festus Kipomet



National Sub-County
Accountant
Name: Kennedy Alubi
ICPAK M/No:14430



Chairman NG-CDF
Committee
Name: Julius Siwareng

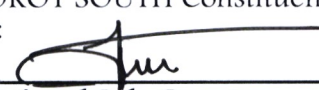
*Pokot South Constituency
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	68,000,000
Other Receipts	3	-	100,000
Total receipts		161,367,724	68,100,000
Payments for operating activities			
Compensation of Employees	4	3,856,543	2,320,000
Use of goods and services	5	9,175,312	7,879,233
Transfers to Other Government Units	6	89,850,000	42,300,000
Other grants and transfers	7	47,871,000	17,143,206
Other Payments	9		
Total payments		150,752,855	69,643,239
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	14	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	15	-	-
Prior year adjustments	13	280,000	-
Net adjustments		280,000	
Net cash flow from operating activities		10,894,869	(1,543,239)
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		10,894,869	(1,543,239)
Cash and cash equivalent at BEGINNING of the year	10	4,822,085	6,365,324
Cash and cash equivalent at END of the year		15,716,954	4,822,085

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 _____ 2021 and signed by:


Fund Account Manager
Name: Festus Kipomet


National Sub-County
Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430


Chairman NG-CDF
Committee
Name: Julius Siwareng

*Pokot South Constituency
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization Difference e=c-d	% of Utilization f=d/c %
	a	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021				2020/2021	30/06/2021		
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	4,822,085	69,367,724		211,278,688	166,189,809	45,088,879	78.7%
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
TOTALS	137,088,879	4,822,085	69,367,724		211,278,688	166,189,809	45,088,879	78.7%
PAYMENTS								
Compensation of Employees	2,995,000	843,600	716,000		4,554,600	3,856,543	698,057	84.7%
Use of goods and services	9,314,922	249	1,000,000		10,315,171	9,175,312	1,139,859	88.9%
Transfers to Other Government Units	78,386,750		35,550,000		113,936,750	89,850,000	24,086,750	78.9%
Other grants and transfers	46,392,207	3,978,236	32,101,724		82,472,167	47,871,000	34,601,167	58%
Acquisition of Assets	-	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-	-	-
TOTALS	137,088,879	4,822,085	69,367,724		211,278,688	150,752,855	60,525,833	71.4%


**Pokot South Constituency
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- (a) In the year under review Pokot South Constituency 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 78.7% (below 90%) on transfers from NG-CDF Board is due to the fact that the NG-CDF Board did not disburse kshs 45,088,879 to the constituency as per the constituency allocation.
 - ii. The 84.7% on compensation of employees is below 90% due to unpaid gratuity which will be paid at the end of the contract period
 - iii. 88.9% on Use of goods and services is below 90% is as a result of 45,088,879 which the board did not disburse to the constituency
 - iv. 78.9% on transfer to other government units is below 90% because the Board did disburse the funds to the constituency
 - v. The 58% on other grants and transfers is below 90% because the Board had not disbursed the funds to the constituency as at the close of the financial year


The changes between the original and final budget is as a result of the Balance brought forward of kshs 4,822,085 from the previous year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	60,525,833
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,879
	15,436,954
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	280,000
Cash and Cash Equivalents at the end of the FY 2020/2021	15,716,954


The NGCDF-POKOT SOUTH Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager
Name: Festus Kipomet



National Sub-County
Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430



Chairman NG-CDF
Committee
Name: Julius Siwareng

*Pokot South Constituency
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,995,000	1,242,085	709,975	4,947,060	3,856,543	698,057
1.2 Committee allowances	2,945,000	-	-	2,945,000	2,925,000	20,000
1.3 Use of goods and services	2,267,257	-	-	2,267,257	2,254,422	12,835
	8,207,257	1,242,085	709,975	10,159,317	9,035,965	730,892
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	-	1,000,000	2,000,000	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	1,302,665	-	249	1,302,914	1,195,890	107,024
3.0 Emergency						
3.1 Primary Schools						
Pkatieny Primary School	-	-	300,000	300,000	300,000	-
Kaalotwari Primary School	-	-	350,000	350,000	350,000	-
Kontarit Primary School	-	-	500,000	500,000	500,000	-
Kapkaremba Primary School	-	-	450,000	450,000	450,000	-
Empoghat Daystar Primary School	-	-	600,000	600,000	600,000	-
Penon Primary School	1,000,000	-	-	1,000,000	1,000,000	-



**Pokot South Constituency
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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chemoril Primary School	550,000	-	-	550,000	550,000	-
Nasukuta Primary School	400,000	-	-	400,000	400,000	-
3.2 Secondary schools						
St. John's Cheptiya Secondary School	-	-	300,000	300,000	300,000	-
Sebit Mixed Day & Boarding Secondary School	-	-	650,000	650,000	650,000	-
Kapchikar Mixed Day & Boarding Secondary School	-	-	350,000	350,000	350,000	-
ELCK Chepareria Mixed Day Secondary School	600,000	-	-	600,000	600,000	-
Sekution Mixed Secondary School	650,000	-	-	650,000	650,000	-
St. Mathias Mulumba Mixed Day Secondary School	-	800,000	-	800,000	800,000	-
3.3 Security projects						
Kamelei Anti Stock Theft Project	550,000	-	-	550,000	550,000	-
3.5 Unutilised	3,442,207	-	-	3,442,207	-	3,434,667
Total	7,192,207	800,000	3,500,000	11,492,207	8,050,000	3,434,667
4.0 Bursary and Social Security						
4.1 Secondary Schools	23,000,000	1,660,000	21,735,500	46,395,500	26,389,000	20,006,500
4.2 Tertiary Institutions	10,000,000	1,120,000	6,272,000	17,392,000	10,032,000	7,360,000
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	33,000,000	2,780,000	28,007,500	63,787,500	36,421,000	27,366,500
5.0 Sports						
5.1 Sports Activities	1,200,000	-	-	1,200,000	-	1,200,000
Total	1,200,000	-	-	1,200,000	-	1,200,000
6.0 Environment						
Reper Primary School	-	-	400,000	400,000	400,000	-
Tongoyo Primary School	-	-	200,000	200,000	200,000	-
St. Joseph Kaalotwari Secondary School	500,000	-	-	500,000	500,000	-
Saramee Primary School	200,000	-	-	200,000	-	200,000
Furmotoy Primary School	500,000	-	-	500,000	-	500,000
Psutonu Primary School	200,000	-	-	200,000	-	200,000
Chesra Primary School	350,000	-	-	350,000	-	350,000
Kaikai Primary School	350,000	-	-	350,000	-	350,000
Total	2,100,000	-	600,000	2,700,000	1,100,000	1,600,000
7.0 Primary Schools Projects (List all the Projects)						
Chepkorniswo Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Filil Primary School	-	-	600,000	600,000	600,000	-
Tarak Primary School	-	-	750,000	750,000	750,000	-
Psutonu Primary School	-	-	600,000	600,000	600,000	-
Kapkepot Primary School	-	-	600,000	600,000	600,000	-



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Samich Primary School	-	-	800,000	800,000	800,000	-
Lopusimoru Primary School	-	-	500,000	500,000	500,000	-
Koitongogh Primary School	-	-	500,000	500,000	500,000	-
Plel Primary School	-	-	500,000	500,000	500,000	-
Kaptabuk Primary School	-	-	600,000	600,000	600,000	-
Tolkaghin Primary School	-	-	800,000	800,000	800,000	-
Kaghat Primary School	-	-	800,000	800,000	800,000	-
Fertom Holy Cross Primary School	-	-	800,000	800,000	800,000	-
Korellach Parak Primary School	-	-	500,000	500,000	500,000	-
Kapsimatia Primary School	-	-	800,000	800,000	800,000	-
Kamatepon Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Kacheprkong Primary School	-	-	600,000	600,000	600,000	-
Chelal Primary School	-	-	500,000	500,000	500,000	-
Sukonu Primary School	-	-	500,000	500,000	500,000	-
Ftop Primary School	-	-	500,000	500,000	500,000	-
Chebon Primary School	-	-	300,000	300,000	300,000	-
Saya Primary School	-	-	600,000	600,000	600,000	-
Manian Primary School	-	-	900,000	900,000	900,000	-
Kanyalhin Primary School	-	-	800,000	800,000	800,000	-
Apuk Primary School	-	-	400,000	400,000	400,000	-
Tachit Central Primary School	-	-	700,000	700,000	700,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kariamakitai Primary School	-	-	500,000	500,000	500,000	-
Cheputkat Primary School	-	-	500,000	500,000	500,000	-
Shalpogh Primary School	-	-	600,000	600,000	600,000	-
Chemotong Primary School	-	-	500,000	500,000	500,000	-
Empoghat Daystar Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Toriapkoi Primary School	800,000	-	-	800,000	800,000	-
Lain Primary School	400,000	-	-	400,000	400,000	-
Loyamuruk Primary School	800,000	-	-	800,000	800,000	-
Chemoril Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kacheprkong Primary School	400,000	-	-	400,000	400,000	-
Kapushen Primary School	700,000	-	-	700,000	700,000	-
Kerelwa Primary School	500,000	-	-	500,000	500,000	-
Flalang Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Cheptapesia Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kurkat Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Mbayai Central Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Cheparer Primary School	800,000	-	-	800,000	800,000	-
Kopoluk Primary School	800,000	-	-	800,000	800,000	-
Kosulol Primary School	800,000	-	-	800,000	800,000	-
Fkatieny Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Chepusungwa Primary School	800,000	-	-	800,000	800,000	-



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Tongeny Primary School	800,000	-	-	800,000	800,000	-
Empoghat Daystar Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Kamonges Primary School	500,000	-	-	500,000	500,000	-
Kapchemok Primary School	700,000	-	-	700,000	700,000	-
Muruny Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Korosion Primary School	700,000	-	-	700,000	700,000	-
Chemulumul Primary School	800,000	-	-	800,000	800,000	-
Simotwo Primary School	800,000	-	-	800,000	800,000	-
Tonoyon Primary School	800,000	-	-	800,000	800,000	-
Fsukuno Primary School	800,000	-	-	800,000	800,000	-
Chemoril Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Karelachon Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Chongis Primary School	500,000	-	-	500,000	500,000	-
Chepkalit Primary School	800,000	-	-	800,000	800,000	-
Sikowo Primary School	500,000	-	-	500,000	500,000	-
Ortum Mixed Primary School	800,000	-	-	800,000	800,000	-
Kontarit Primary School	800,000	-	-	800,000	800,000	-
Chepokoro Primary School	900,000	-	-	900,000	900,000	-
Kapkaremba Primary School	800,000	-	-	800,000	800,000	-
St. Mary Goretti Orolwo Primary School	800,000	-	-	800,000	800,000	-
Nyarpai Primary School	1,000,000	-	-	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kuyogh Primary School	800,000	-	-	800,000	800,000	-
Mbayai Central Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Seretow Primary School	800,000	-	-	800,000	800,000	-
Ktaima Primary School	800,000	-	-	800,000	800,000	-
Plelakan Primary School	800,000	-	-	800,000	800,000	-
Cheptapesia Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Salama Primary School	500,000	-	-	500,000	-	500,000
Empoghat Daystar Primary School	500,000	-	-	500,000	-	500,000
Chepungon Primary School	600,000	-	-	600,000	-	600,000
Chemoril Primary School	500,000	-	-	500,000	-	500,000
Chelal Primary School	800,000	-	-	800,000	-	800,000
Cheptapesia Primary School	500,000	-	-	500,000	-	500,000
Mbayai Central Primary School	500,000	-	-	500,000	-	500,000
Monjorwa Primary School	800,000	-	-	800,000	-	800,000
Timorwo Primary School	800,000	-	-	800,000	-	800,000
Filil Primary School	800,000	-	-	800,000	-	800,000
Lomuke Primary School	650,000	-	-	650,000	-	650,000
Chorok Primary School	800,000	-	-	800,000	-	800,000
Kapsait Primary School	650,000	-	-	650,000	-	650,000
Total	46,700,000	-	19,050,000	65,750,000	57,350,000	8,400,000
8.0 Secondary Schools Projects (List all the Projects)						



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ACK Kaporowo Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
Fenon Mixed Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
St. Maurice Ringring Secondary School	-	-	800,000	800,000	800,000	-
St. Margaret Mongorion Mixed Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
Kamelei Secondary School	-	-	500,000	500,000	500,000	-
Ptarkong Mixed Secondary School	-	-	800,000	800,000	800,000	-
St. Anthony of Padua Sina Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
Lulwanoi Girls Secondary School	-	-	900,000	900,000	900,000	-
Sondany Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
Sebit Mixed Day & Boarding Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
St. Mathias Mulumba Mixed Day Secondary School	7,162,250	-	-	7,162,250	3,000,000	4,162,250
E.L.C.K Chepareria Mixed Day Secondary School	7,162,250	-	-	7,162,250	3,000,000	4,162,250
Parua Mixed Day & Boarding Secondary School	7,162,250	-	-	7,162,250	3,000,000	4,162,250
St. Paul Lomuke Secondary School	3,000,000	-	-	3,000,000	1,500,000	1,500,000
St. Thomas Aquinas Kamatira Secondary School	800,000	-	-	800,000	800,000	-
St. Luke Naramam Mixed Secondary School	800,000	-	-	800,000	800,000	-
E.L.C.K Chemolo Secondary School	1,000,000	-	-	1,000,000	800,000	200,000

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. Joseph Tapach Secondary School	800,000	-	-	800,000	800,000	-
Kamelei Secondary School	800,000	-	-	800,000	800,000	-
St. Mathias Mulumba Mixed Day Secondary School	3,000,000	-	-	3,000,000	1,500,000	1,500,000
Total	31,686,750	-	16,500,000	48,186,750	32,500,000	15,686,750
9.0 Tertiary institutions Projects (List all the Projects)	-	-	-	-	-	-
9.1						
10.0 Security Projects						
Kipkomo Sub County Police Headquarters	-			-	400,000	
Kaptabuk Location Chief's Office	1,000,000	-	-	1,000,000	500,000	500,000
Chepkopegh Location Chief's Office	1,000,000	-	-	1,000,000	500,000	500,000
Kipkomo Location Chief's office	300,000	-	-	300,000	300,000	-
Kamelei Anti Stock Theft	600,000	-	-	600,000	600,000	-
Total	2,900,000	-	-	2,900,000	2,300,000	1,000,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
12.2	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879	4,822,085	69,367,724	211,278,688	150,752,855	60,525,833

X11. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs



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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 15th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events



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

14. Errors

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

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

15. Related Party Transactions

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

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
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
AIE NO B104501	1	15,000,000	
AIE NO B 104670	2	20,000,000	
AIE NO A 823713	3	34,367,724	
AIE NO B 124649	4	9,000,000	
AIE NO B 119623	5	8,500,000	
AIE NO B128013	6	13,000,000	
AIE NO B 128255	7	6,900,000	
AIE NO B 132016	8	6,000,000	
AIE NO B 132310	9	6,000,000	
AIE NO B 138979	10	13,000,000	
AIE NO B 126271	11	7,000,000	
AIE NO B 105066	12	10,600,000	
AIE NO B 140710	13	12,000,000	
TOTAL		161,367,724	68,000,000

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-



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Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (Stale cheques returned)	-	100,000
Total	-	100,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,179,800	2,179,800
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,535,743	-
Employer Contributions Compulsory national social security schemes	141,000	141,000
Total	3,856,543	2,320,800



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	1,800,000	1,800,000
Utilities, supplies and services	1,375,000	259,450
Communication, supplies and services	9,450	39,650
Domestic travel and subsistence	-	747,000
Printing, advertising and information supplies & services	23,200	-
Rentals of produced assets	-	-
Training expenses	1,000,000	-
Hospitality supplies and services	31,600	75,480
Other committee expenses	2,925,000	2,165,200
Committee allowance	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	353,615	848,130
Other operating expenses	617,500	727,193
Routine maintenance – vehicles and other transport equipment	1,039,947	1,072,682
Routine maintenance – other assets	-	144,448
Total	9,175,312	7,879,233

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	57,350,000	18,000,000
Transfers to secondary schools (see attached list)	32,500,000	24,300,000
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	89,850,000	42,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	26,389,000	3,999,000
Bursary – tertiary institutions (see attached list)	10,032,000	2,608,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NIHF)	-	-
Security projects (see attached list)	2,300,000	700,000
Sports projects (see attached list)	-	4,736,206
Environment projects (see attached list)	1,100,000	250,000
Emergency projects (see attached list)	8,050,000	4,850,000
Total	47,871,000	17,143,206



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8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	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 Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank Kapenguria, Account No.0261730873</i>	15,716,954	4,822,085
Total	15,716,954	4,822,085
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-



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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</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>				-

11A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

11B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

12. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	4,822,085	6,365,324
Cash in hand	-	-
Imprest	-	-
Total	4,822,085	6,365,324

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13. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	4,822,085	280,000	5,102,085
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	4,822,085	280,000	5,102,085

(The above adjustments is in respect to Stale cheques returned to cash book, FO 35)

14. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

15. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

16.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	694,857	1,560,400
Others (<i>specify</i>)	-	-
	694,857	1,560,400

16.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	694,857	1,560,400
Use of goods and services	1,135,555	1,991,945
Amounts due to other Government entities (see attached list)	24,086,750	34,550,000
Amounts due to other grants and other transfers (see attached list)	34,888,671	36,087,464
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	-	-
	60,805,833	74,189,809

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16.4: PMC ACCOUNT BALANCES (SEE ANNEX 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	11,425,364	11,451,087
	11,425,364	11,451,087



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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Joyce Chemosop Tapogh	Secretary	1.3.2018	78,903	
2. Elvis Kokwo Cherwew	Clerk	1.3.2018	31,544	
3. Chepkermoi Pkerket Simon	Messenger	1.3.2018	29,468	
4. Leonard Kipor Rialelem	Driver	1.3.2018	45,909	
5. William Korkou Masian	Driver	1.3.2018	32,936	
6. Philip Kapoyon Riwatakoru	Chepareria Ward Clerk	1.3.2018	29,468	
7. Felix Ruto Limarusi	Batei ward clerk	1.3.2018	45,909	
8. Japheth Chamer	Lelan ward clerk	1.8.2018	116,340	
9. Daniel Kelan	Tapach ward clerk	1.11.2018	116,400	
10. Moses Limatukei Lemukoi	Assistant ward clerk	1.8.2018	107,220	
11. Andrew Ritenguru Rumoreng	Watchman	1.3.2018	31,430	
12. Akutet Samwel	Watchman	1.3.2018	29,330	
Sub-Total			694,857	
Grand Total				



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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		694,857	1,560,400	
Use of goods & services		1,135,555	1,991,945	
Amounts due to other Government entities		8,400,000	34,550,000	
Primary Schools				
Salama Primary School	Purchase of 1 acre of Land	500,000		
Empoghat Daystar Primary School	Construction of three Classrooms	500,000		
Chepungon Primary School	Renovation of 5 Classrooms	600,000		
Chemoril Primary School	Construction of three Classrooms	500,000		
Chelal Primary School	Construction of one Classroom	800,000		
Cheptapesia Primary School	Construction of three Classrooms	500,000		
Mbayai Central Primary School	Construction of two Classrooms	500,000		
Monjorwa Primary School	Construction of one Classroom	800,000		
Timorwo Primary School	Construction of one Classroom	800,000		
Pilil Primary School	Construction of one Classroom	800,000		
Lomuke Primary School	Renovation of 5 Classrooms	650,000		
Chorok Primary School	Renovation of 8 Classrooms	800,000		
Kapsait Primary School	Renovation of 5 Classrooms	650,000		
Secondary Schools		15,686,750		
E.L.C.K Chemolo Secondary School	Construction of one Classroom	200,000		
St. Paul Lomuke Secondary School	Construction of	1,500,000		

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	-	-	-	-
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 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chemoril Primary School	Equity	1070162156857	23,020	
Cheptapesia Primary School	Equity	1070163843078	1,103,605	
Mbayai Central Primary School	Equity	1070172175173	4,200	
Pkatieny Primary School	Equity	1070280124812	1,000,040	
Simotwo Primary School	Equity	1070194556451	805,380	
Chepokoro Primary School	Equity	1070280880702	599,520	
Kapkaremba Primary School	Equity	1070279016046	184,349	
E.L.C.K Chemolo Secondary School	Equity	1070162615591	200,261	
E.L.C.K Chepareria Mixed Day Sec School	Equity	1070279767573	3,000,705	
Parua Mixed Day & Boarding Sec School	Equity	1070280981751	3,000,000	
St. Paul Lomuke Secondary School	Equity	1070276385279	2,784	
St. Mathias Mulumba Mixed Day Sec School	Equity	1070280784155	1,501,500	
Kaipawis Primary School	Equity	1070279844137		399,520
Toyopo Primary School	Equity	1070162564631		300,870
Sopowen Primary School	Equity	1070279852818		500,000
AIC Tapach Primary School	Equity	1070279857972		500,000
Morpus Primary School	Equity	1070279843247		1,000,000
Kotulpogh Primary School	Equity	1070279850442		500,000
Kapsepai Primary School	Equity	1070279839355		800,000
Mlimani Primary School	Equity	1070279833089		350,120
Kurkat Primary School	Equity	1070279837800		299,520
Kachemogen Primary School	Equity	1070279767105		704,818
Chepfungon Primary School	Equity	1070162656318		350,661



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chelombai Primary School	Equity	1070277442901		185,940
St. Peters Chemolo Primary School	Equity	1070272285931		250,000
St. John's Cheptya Secondary School	Equity	1070279834540		700,000
E.L.C.K Chepareria Mixed Day Sec. School	Equity	1070279840736		1,659,500
Kapchikar Mixed Day & Boarding Sec. School	Equity	1070279767573		521,340
Sekution Mixed Secondary School	Equity	1070279768667		1,100,000
St. Anthony of Padua Sina Secondary School	Equity	1070279832018		99,400
Penon Mixed Secondary School	Equity	1070279830616		1,035,960
Sondany Secondary School	Equity	1070272285931		193,438
Total			11,425,364	11,451,087

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2019/2020	<p>Transfer to Primary Schools Purchase of School land.</p> <p>Finding The statement of receipts and payments reflects transfers to other Government entities amount of Kshs. 42,300,000 which included an expenditure of Kshs. 3,950,000 incurred on the purchase for eight parcels of land for eight (8) schools. However, valuation reports, land search, sale agreements and procurement records such as tender advertisement, tender evaluation minutes, letter of award, acceptance letter were not availed for audit audit verification</p>	<p>The statement of receipts and payments reflects transfers to other Government entities of Kshs. 42,300,000 which included an expenditure of Kshs. 3,950,000 incurred on the purchase of eight parcels of land for eight (8) schools. The committee wishes to reiterate that most school expansion land is mutual consensus by willing seller adjacent to the schools which do not necessarily require advertisement. However, the committee does always request for valuation reports, land search and sale agreements before purchasing it for the school.</p>	<p>Not Resolved</p>	<p>31/12/2021</p>
FY 2019/2020	<p>Purchase of School Buses.</p> <p>Finding The statement of receipts and</p>	<p>It's agreed that the statement of receipts and payments reflects transfers of Kshs. 42,300,000 to Government entities, out of which</p>	<p>Not Resolved</p>	<p>31/12/2021</p>



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>payments reflects transfers to other Government entities amount of Kshs. 42,300,000 which included an amount of Kshs. 21,000,000 for the purchase of school bus from Ms Central Farmers Garage (CFG). 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 availed for audit verification</p>	<p>Kshs. 21,000,000 was for the purchase of school buses. The buses had since been delivered to the Schools and are in use. Copies of the procurement records have been submitted for your review</p>		
<p>FY 2019/2020</p>	<p>Compensation of Employees Finding The statement of receipts and payments reflects compensation of employees' figure of Kshs. 2,320,800. Audit review of the available records including employees' personal files, monthly payrolls and payment vouchers revealed that wages of Kshs. 304,000 was paid to four employees whose contracts had expired. Further, seven employees were paid wages below basic minimum monthly wages of Kshs. 13,572.90.</p>	<p>The contracts for the four employees were due to expire on March 2021. As at the time of audit the four staff was not paid and the process of renewal of their contracts was on-going. The revision of the salaries of the seven employees earning below the minimum wages of Kshs. 13,572.90, is being worked on taking into account the budgetary provisions</p>	<p>Not Resolved</p>	<p>31/12/2021</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
FY 2019/2020	<p>Bursaries to Secondary and Tertiary Institutions</p> <p>Finding Included in the other grants and other payments of Kshs 17,143,206 reflected in the statement of receipts and payments, are bursary disbursements of Kshs. 6,607,000 which included secondary schools' disbursements of Kshs. 3,999,000 and tertiary institutions of Kshs. 2,608,000 as disclosed under note 7 to the financial statements. However, the bursary sub-committee does not include two co-opted members one from the area education office seconded by the Ministry of Education and minutes of the bursary subcommittee indicating how the beneficiaries were identified were not availed for audit review. Further, the list of bursary beneficiaries and acknowledgement letters by the schools and tertiary institutions were also not provided for audit verification</p>	<p>Indeed bursary disbursements of Kshs. 6,607,000 of which Kshs. 3,999,000 was secondary schools' disbursements and Kshs. 2,608,000 as tertiary institutions disbursements (note 7) to the financial statements.</p> <p>We would like to confirm that the bursary committee which undertakes vetting, identification and categorization of needy students was well constituted where an Officer from the Ministry of Education is a member of the committee as per the CDF Board circulars Vol1/111 dated 13 September 2010.</p> <p>Additionally we wish to confirm that Lists of beneficiaries had been attached in all payment vouchers for both secondary schools and tertiary institutions and that, they always acknowledge receipt of bursary whenever they are paid.</p>		31/12/2021



