

THE NATIONAL ASSEMBLY  
PAPERS TAID

DATE: 21 JUN 2023  
DAY: Wednesday

TABLED  
BY:

Hon. Kimani Ichungwaho, MP  
Leader of the Majority Party  
Finlay Muriuki

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**REPORT**

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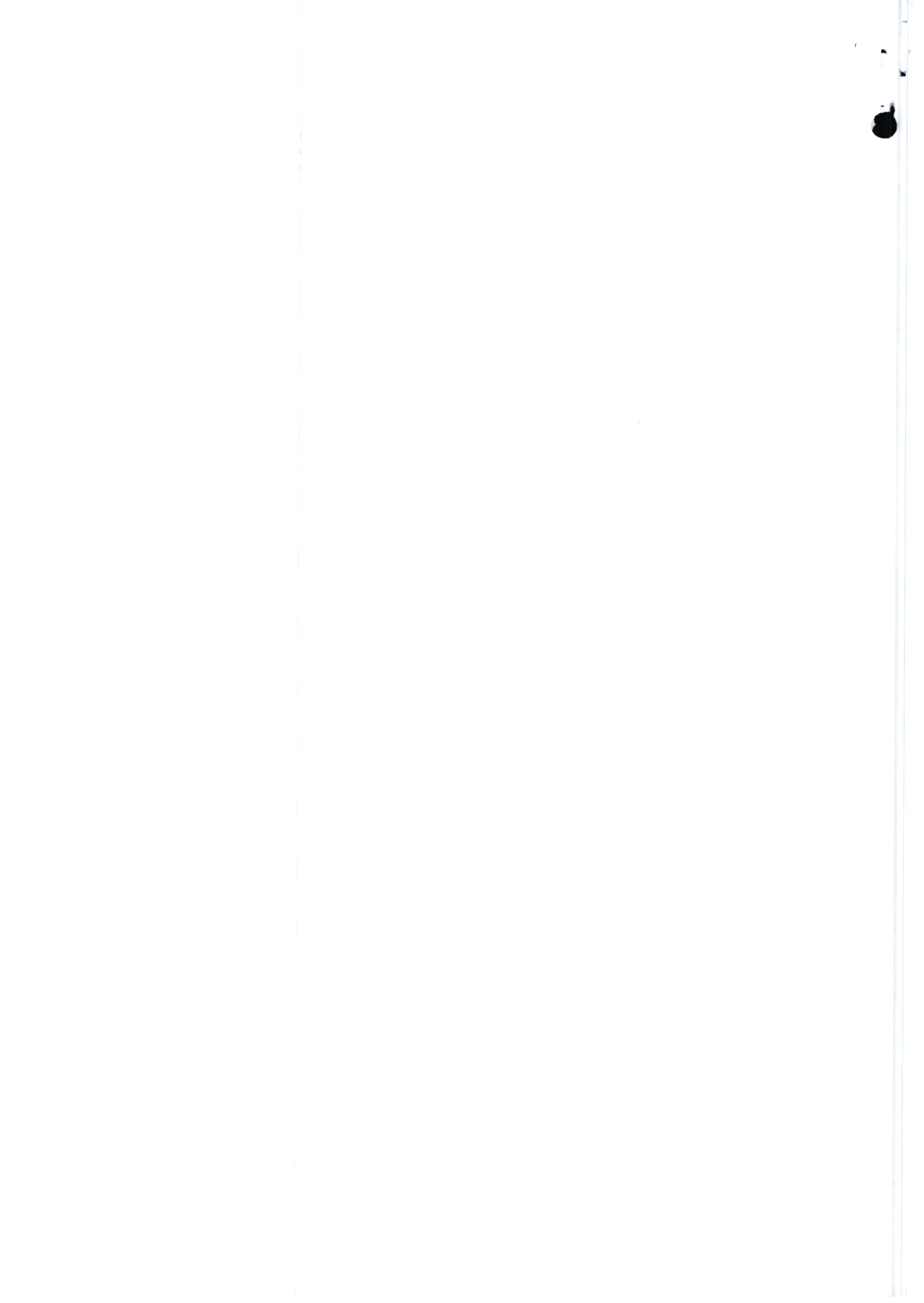
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**





OFFICE OF THE AUDITOR - GENERAL  
CENTRAL RIFT REGIONAL OFFICE  
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**MOIBEN CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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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;

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

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

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

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

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

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

#### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Former A.I.E holder	Jepletting Mary
2.	Sub-County Accountant	Sarah Chumba
3.	Former Chairman NGCDFC	Kiprono Kibosia
4.	Former Member NGCDFC	Pauline Kwambai
5.	A.I.E holder	Mamka Sainare
6.	Chairman NGCDFC	Joseph Komen
7.	Member NGCDFC	Betra Cheboi

**(d) Fiduciary Oversight Arrangements**

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

**(e) Moiben Constituency NGCDF Headquarters**

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

**(f) Moiben Constituency NGCDF Contacts**

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



- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

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

**(g) Moiben Constituency NGCDF Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

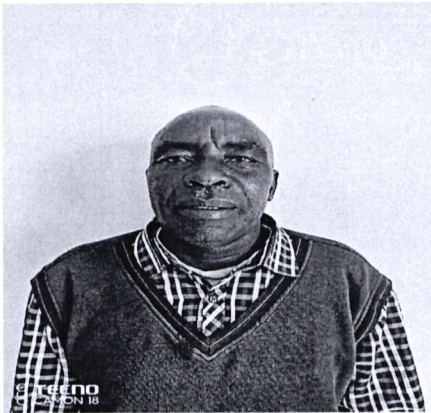
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## II. Former NG-CDFC Chairman's Report



**Kiprono Kibosia**

## II. NG-CDFC Chairman's Report



**Joseph Komen**

The Moiben NGCDFC had a commendable financial year as it comes to the tail end of the parliamentary calendar.

At the onset the committee had set itself a target of releasing funds to the beneficiaries quickest and following up on urgent implementation of projects.

In FY 2021/2022 we received the outstanding arrears at the NGCDFB of Kshs 45,088,579 alongside the year's budget Of kshs 137,088,879

The utilization of of funds to the various sectors was as shown below: -

Our major achievement during the financial year was the purchase of 6 buses for our secondary schools, this would go a long way in improving mobility in carrying out school operations.

**Photos of University Of Eldoret High School and St. Joseph Kapnasu Secondary School buses**



We faced the following challenges:

- a) **Bursary disbursement** – The economic challenges after Covid-19, the new academic calendar and the Russia-Ukraine war has led to a big impact on incomes. This led to a big demand for bursaries. It is hoped that the economy will improve to reduce this demand.
- b) **Emergency Funding**-Most Institutions and wananchi expect to be given funding immediately an emergency occurs and to be allowed to undertake the work without Bills of Quantities and following of procurement procedures. We have encouraged the institutions to look at short-term stop-gap alternatives as we follow the due process.
- c) **100% Transition and CBC** – The new CBC Curriculum is likely to bring the challenge of unutilized capacity in primary schools and need for more infrastructures in secondary schools. This coupled with the 100% transition policy and the attendant demand for adequate infrastructure laboratories, classrooms, dining halls, furniture etc to cater for the increased numbers has been a big challenge. There is also a demand for desks, lockers, chairs across all our schools. We have prioritized on areas that are critical to academic performance – laboratories before dining halls, classrooms before Administration Blocks. Since this the last financial year in the parliamentary calendar, I wish to commend the committee- a true Dream Team- for the dedication and selfless work the secretariat for

***Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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running the office to high standards, The project Management Committees for managing the projects well: the relevant Gok departments for supporting our work and wananchi for their active participation in all phases of our work.

We thank the NGCDF Board for the good system set to run the institution and also the 4Million funding of a library at St. Anthony High School, Moiben under CSR.

We thank the MP , Hon Silas Tiren for his wise words when the committee was elected:-

1. Serve the people of Moiben well
2. Take good care of the funds meant for the people of Moiben.
3. Work to make Moiben better than you found it.

The NGCDF Committee is proud of what has since been achieved at Moiben Constituency.



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**Name**  
**CHAIRMAN NGCDF COMMITTEE**

**III. Statement of Performance against Predetermined Objectives for FY2021/22**

**Introduction**

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

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

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

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's	In FY 21/22 - we constructed 8 and renovated 5 number of classrooms, 1 number multipurpose /dining hall was constructed, three number laboratories were also in various schools/institutions. Additionally, school buses were

**Moiben Constituency**

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

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

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			beneficiaries at all levels	purchased for 6 number schools - 8000 number of Bursary beneficiaries were considered at all levels
Security	To promote policing and public safety in the constituency	Provide conducive working environment hence better service delivery to the constituents	3number Number of usable physical infrastructure build	Equipping of police station and construction of chiefs offices has helped reduce the number of crimes reported in the area
Emergency	To meet the unforeseen circumstances in the constituency	Emerging issues which are of emergency nature are resolved with ease	Issues addressed	A number of flooded pit latrines were constructed thus improving hygiene in schools



#### **IV. Environmental and Sustainability Reporting**

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

##### **1. Sustainability strategy and profile -**

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

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

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

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

## **2. Environmental performance**

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

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Moiben constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

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

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

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

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

NGCDF has put in efforts to ensure:

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

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

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

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

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

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

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

### **Public Awareness**

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

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



.....  
**Mamka Sainare**

**Fund Account Manager**

## 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-Moiben Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Moiben Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Moiben Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

### **Approval of the financial statements**

The NGCDF- MOIBEN Constituency financial statements were approved and signed by the Accounting Officer on 3/5/ 2023.



**Name: Joseph Komen**

**Chairman – NGCDF Committee**



**Name: Mamka Sainare**

**Fund Account Manager**

# REPUBLIC OF KENYA



*Enhancing Accountability*

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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOIBEN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Moiben Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2022, and statement of

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*Report of the Auditor-General on National Government Constituencies Development Fund - Moiben Constituency for the year ended 30 June, 2022*

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

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

### **Basis for Qualified Opinion**

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

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.105,384,347 held in one hundred and forty (140) bank accounts in various commercial banks. However, cash books, certificates of bank balance, bank statements and bank reconciliation statements for these bank accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balances of Kshs.105,384,347 could not be confirmed.

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

### **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 payments budget of Kshs.209,028,292 and actual on a comparable basis of Kshs.180,667,105 resulting to an under-expenditure of Kshs.28,361,187 or 14% of the budget.

In the circumstances, the under expenditure 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 2021/2022 financial year, several issues were raised under the Report on Financial Statements and on Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Unsupported Transfers to Other Government Entities**

The statement of receipts and payments reflects transfer to other government units amount of Kshs.68,349,900 as disclosed in Note 6 to the financial statements being transfers to primary schools' secondary schools' tertiary institutions. The amount was transferred to six (6) primary schools, thirteen (13) secondary schools and one (1) tertiary institution for construction works. However, the approved work plans, procurement plans, expenditure returns and reports from these institutions were not provided for audit. This was contrary to Regulation 15(1)(b) of the National Government Constituencies Development Fund Regulations, 2016 which state that there shall be appointed a project management committee for each project in a Constituency in accordance with section 36 of the Act which shall maintain proper records of all minutes, accounting documents and other records to projects being implemented.

In the circumstances, Management was in breach of the law.

##### **2. Failure to Prepare Requisitions**

Note 6 to the financial statements reflects transfers to secondary schools' amount of Kshs.56,849,900 out of which Kshs.41,649,900 was transferred to four (4) secondary schools for purchase of school buses. However, there was no evidence that the schools prioritized and requested for the buses. In addition, three (3) log books were not provided to confirm ownership. This was contrary to Regulation 15(4)(a) and (b) of the National Government Constituencies Development Fund Regulations, 2016 which state that project management committee shall prepare the requisite budgets and bills of quantities, assisted by relevant government officers; and work plans showing how it intends to utilize the funds given to it for implementing the project, which shall be approved by a Constituency Committee before the funds are released.

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 Bursary Award Criteria**

Note 7 to the financial statements reflects other grants and transfers expenditure of Kshs.98,924,384 out of which Kshs.87,740,000 relates to bursary disbursements to secondary schools and tertiary institutions. However, Management did not indicate the selection criteria applied by the bursary sub-committee to award the bursaries.

In the circumstances, the effectiveness of internal controls on vetting and awarding bursaries 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

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

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

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

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

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

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

Because of its inherent limitations, internal 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 policies and procedures may deteriorate.

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

25 May, 2023

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*


**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

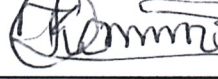
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	38,000	49,000
<b>TOTAL RECEIPTS</b>		<b>182,215,758</b>	<b>161,416,724</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,950,592	2,301,154
Use of goods and services	5	9,919,730	9,069,236
Transfers to Other Government Units	6	68,349,900	82,900,000
Other grants and transfers	7	98,924,384	55,953,970
Acquisition of Assets	8	522,500	4,234,922
Other Payments	9	-	1,230,042
<b>TOTAL PAYMENTS</b>		<b>180,667,105</b>	<b>155,689,324</b>
<b>SURPLUS/DEFICIT</b>		<b>1,548,653</b>	<b>5,727,400</b>

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

The Constituency financial statements were approved on 3/5/ 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Mamka Sainare

Name: Chumba Sarah  
ICPAK M/No:11804

Name: Joseph Komen

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

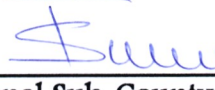
**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE, 2022**

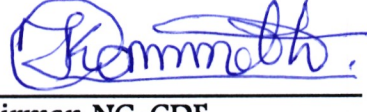
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	28,009,016	26,850,534
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>28,009,016</b>	<b>26,850,534</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>28,009,016</b>	<b>26,850,534</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	379,682	689,421
Gratuity	12B	414,237	494,669
<b>NET FINANCIAL SSETS</b>		<b>27,215,098</b>	<b>25,666,445</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	25,666,444	19,782,791
Prior year adjustments	14	-	156,254
Surplus/Defict for the year		1,548,653	5,727,400
<b>NET FINANCIAL POSITION</b>		<b>27,215,098</b>	<b>25,666,445</b>

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

The Constituency financial statements were approved on 31/5/ 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Mamka Sainare

Name: Chumba Sarah  
ICPAK M/No:11804

Name: Joseph Komen

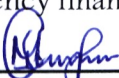
*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

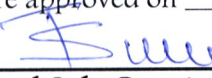
**IX. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022**

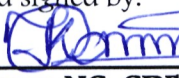
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	38,000	49,000
		<b>182,215,758</b>	<b>161,416,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,950,592	2,301,154
Use of goods and services	5	9,919,730	9,069,236
Transfers to Other Government Units	6	68,349,900	82,900,000
Other grants and transfers	7	98,924,384	55,953,970
Other Payments	9	-	1,230,042
		<b>180,144,605</b>	<b>151,454,402</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	(390,171)	(317,067)
Prior year Adjustments	14	-	156,254
<b>Net Adjustments</b>		<b>(390,171)</b>	<b>(160,813)</b>
<b>Net cash flow from operating activities</b>		<b>1,680,982</b>	<b>9,801,509</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(522,500)	(4,234,922)
<b>Net cash flows from Investing Activities</b>		<b>(522,500)</b>	<b>(4,234,922)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,158,482</b>	<b>5,566,587</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>26,850,534</b>	<b>21,283,948</b>
<b>Cash and cash equivalent at END of the year</b>		<b>28,009,016</b>	<b>26,850,534</b>

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

The Constituency financial statements were approved on 3/5/2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Mamka Sainare

Name: Chumba Sarah  
ICPAK M/No 11804

Name: Joseph Komen



*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization	Remarks
	a	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	c=a+b	d	e=c-d	f=d/c %	
<b>Receipts</b>								
	2021/2022			2021/2022	30/06/2022			
Transfers from NG-CDF Board	137,088,879	26,850,534	45,088,879	209,028,292	209,028,292	(0)	100%	
Proceeds from Sale of Assets				-	-	-	0%	
Other Receipts				-	38,000	(38,000)		
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>26,850,534</b>	<b>45,088,879</b>	<b>209,028,292</b>	<b>209,066,292</b>	<b>(38,000)</b>	<b>100%</b>	
<b>PAYMENTS</b>								
Compensation of Employees	2,060,000	1,483,567	711,787	4,255,354	2,950,592	1,304,762	69%	Balance due to staff gratuity
Use of goods and services	9,806,772	4,419,378	5,612,666	19,838,816	9,919,730	9,919,086	50%	Balance due to committee allowances and office operation
Transfers to Other Government Units	66,849,900	500,000	1,000,000	68,349,900	68,349,900	-	100%	
Other grants and transfers	55,872,207	18,745,595	37,764,426	112,382,228	98,924,384	13,457,844	88%	Balance due to unspent emergency fund and sport

**Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization	Remarks
		a	b					
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022			
Acquisition of Assets	2,500,000	1,581,994	-	4,081,994	522,500	3,559,494	13%	Construction of office ablution block in progress
Other Payments	-							
Funds pending approval		120,000		120,000		120,000		
<b>TOTAL</b>	<b>137,088,879</b>	<b>26,850,534</b>	<b>45,088,879</b>	<b>209,028,292</b>	<b>180,667,105</b>	<b>28,361,187</b>	<b>86%</b>	

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

*Explanatory Notes .*

*(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

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

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization	Remarks
	a	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	c=a+b	d	e=c-d	f=d/c %	
<b>Receipts</b>								
	2021/2022			2021/2022	30/06/2022			
		Kshs	Kshs	Kshs	Kshs	Kshs		
Transfers from NG-CDF Board	137,088,879	26,850,534	45,088,879	209,028,292	209,028,292	(0)	100%	
Proceeds from Sale of Assets				-	-	-	0%	
Other Receipts				-	38,000	(38,000)		
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>26,850,534</b>	<b>45,088,879</b>	<b>209,028,292</b>	<b>209,066,292</b>	<b>(38,000)</b>	<b>100%</b>	
<b>PAYMENTS</b>								
Compensation of Employees	2,060,000	1,483,567	711,787	4,255,354	2,950,592	1,304,762	69%	Balance due to staff gratuity
Use of goods and services	9,806,772	4,419,378	5,612,666	19,838,816	9,919,730	9,919,086	50%	Balance due to committee allowances and office operation
Transfers to Other Government Units	66,849,900	500,000	1,000,000	68,349,900	68,349,900	-	100%	
Other grants and transfers	55,872,207	18,745,595	37,764,426	112,382,228	98,924,384	13,457,844	88%	Balance due to unspent emergency fund and sport

**Moibem Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization	Remarks
	a	b		c=a+b	d	e=c-d	f=d/c %	
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022			
Acquisition of Assets	2,500,000	1,581,994	-	4,081,994	522,500	3,559,494	13%	Construction of office ablation block in progress
Other Payments	-							
Funds pending approval		120,000		120,000		120,000		
<b>TOTAL</b>	<b>137,088,879</b>	<b>26,850,534</b>	<b>45,088,879</b>	<b>209,028,292</b>	<b>180,667,105</b>	<b>28,361,187</b>	<b>86%</b>	

*\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

*Explanatory Notes .*

*(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]*

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

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IFSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

**Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	28,361,187
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	-38,000
Add Accounts payable	28,399,187
Less Accounts Receivable	(390,171)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	28,009,016

The Constituency financial statements were approved on 31st 2023 and signed by:

  
Fund Account Manager

Name: Mamka Sainare

  
National Sub-County Accountant

Name: Chumba Sarah  
ICPAK M/No: 11804

  
Chairman NG-CDF Committee

Name: Joseph Komen

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**XI. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

Programme/Sub-Programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual On Comparable Basis 30/06/2022 Kshs	Budget Utilization Difference Kshs
		Opening Balance (C/Bk) And Aia Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration And Recurrent</b>						
1.1 Compensation Of Employees	2,060,000	1,483,567	711,787	4,255,354	2,950,592	1,304,762
1.2 Committee Allowances	2,000,000	1,588,500	-	3,588,500	1,606,000	1,982,500
1.3 Use Of Goods And Services	3,694,772	2,271,788	2,000,000	7,966,560	3,165,730	4,800,830
<b>Total</b>	<b>7,754,772</b>	<b>5,343,855</b>	<b>2,711,787</b>	<b>15,810,414</b>	<b>7,722,322</b>	<b>8,088,092</b>
<b>2.0 Monitoring And Evaluation</b>						-
2.1 Capacity Building	1,112,000	363,416	1,112,666	2,588,082	1,834,300	753,782
2.2 Committee Allowances	3,000,000	195,673	2,500,000	5,695,673	3,313,700	2,381,973
2.3 Use Of Goods And Services						-
<b>Total</b>	<b>4,112,000</b>	<b>559,089</b>	<b>3,612,666</b>	<b>8,283,755</b>	<b>5,148,000</b>	<b>3,135,755</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						-

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Bidii Pri	-	-	-	-	600,000	
Kabatu Pri	-	-	-	-	600,000	
Kalyet Primary School	-	-	-	-	600,000	
Kimoning Primary School	-	-	-	-	600,000	
Kuryot Primary School	-	-	-	-	500,000	
Ranymoi Pri	-	-	-	-	600,000	
Tangasir Pri	-	-	-	-	600,000	
3.2 Secondary Schools	-	-	-	-		
Kemeliet Sec School	-	-	-	-	700,000	
3.3 Tertiary Institutions	-	-	-	-		
3.4 Security Projects	-	-	-	-		
Dcc Moiben	-	-	-	-	400,000	
Shawmand Ent	-	-	-	-	1,369,170	
Shawmand Ent- Retention	-	-	-	-		

*Moiben Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Tichbert Enterprise	-	-	-	-	3,915,214	
3.5 Unutilised	7,192,207	12,365	4,692,207	11,896,779	10,484,384	1,412,395
<b>Total</b>	<b>7,192,207</b>	<b>12,365</b>	<b>4,692,207</b>	<b>11,896,779</b>	<b>10,347,467</b>	<b>1,412,395</b>
<b>4.0 Bursary And Social Security</b>				-		
4.1 Secondary Schools	30,000,000	(1,218,162)	10,800,000	39,581,838	38,385,000	1,196,838
4.2 Tertiary Institutions	17,980,000	12,410,288	22,272,219	52,662,507	49,355,000	3,307,507
4.3 Social Security						
4.4 Special Needs						
<b>Total</b>	<b>47,980,000</b>	<b>11,192,126</b>	<b>33,072,219</b>	<b>92,244,345</b>	<b>87,740,000</b>	<b>4,504,345</b>
<b>5.0 Sports</b>						
5.1 Sports		4,766,939		4,766,939		4,766,939
<b>Total</b>		<b>4,766,939</b>		<b>4,766,939</b>		<b>4,766,939</b>
<b>6.0 Environment</b>						
Ngcdf Office-(North Rift)		20,026	-	20,026	-	20,026



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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Env Fy 17-18		1,754,139	-	1,754,139	-	1,754,139
<b>Total</b>	-	1,774,165	-	1,774,165	-	1,774,165
<b>7.0 Primary Schools Projects</b>						
Ngomongo Pri School	4,500,000	-	-	4,500,000	4,500,000	-
Ruiyobei Pri School	1,000,000	-	-	1,000,000	1,000,000	-
Sesia Pri School	1,200,000	-	-	1,200,000	1,200,000	-
Simotwet Pri School	1,000,000	-	-	1,000,000	1,000,000	-
Sosiot Pri School	600,000	-	-	600,000	600,000	-
Tangasir Pri School	1,000,000	-	-	1,000,000	1,000,000	-
<b>Total</b>	9,300,000	-	-	9,300,000	9,300,000	-
<b>8.0 Secondary Schools Projects</b>						
Cheburbur Sec Sch		500,000		500,000	500,000	
<b>Seko Girls High Sch</b>						

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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
			1,000,000	1,000,000	1,000,000	
A.I.C Chebisaas Boys Sec School	3,000,000			3,000,000	3,000,000	-
Chelalang Sec School	3,000,000			3,000,000	3,000,000	-
Chepkoiel Sec School	9,762,300			9,762,300	9,762,300	-
Kalyet Sec School	9,762,300			9,762,300	9,762,300	-
Kimoning Sec School	1,000,000			1,000,000	1,000,000	-
Kimumu Sec School	3,500,000			3,500,000	3,500,000	-
Koitoror Sec School	1,000,000			1,000,000	1,000,000	-
St Theresa Of Jesus Sec School	1,200,000			1,200,000	1,200,000	-
St. Ann & Joachim Chepkosom Sec Sch	1,000,000			1,000,000	1,000,000	-
Tachasis Girls School	9,762,300			9,762,300	9,762,300	-
University Of Eldoret Secondary School	12,363,000			12,363,000	12,363,000	-
				-		-
<b>Total</b>	<b>55,349,900</b>	<b>500,000</b>	<b>1,000,000</b>	<b>56,849,900</b>	<b>56,849,900</b>	<b>-</b>

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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
<b>9.0 Tertiary Institutions Projects</b>				-		-
Moiben Technical And Vocational Centre	2,200,000		-	2,200,000	2,200,000	-
<b>Total</b>	<b>2,200,000</b>		-	<b>2,200,000</b>	<b>2,200,000</b>	-
<b>10.0 Security Projects</b>				-		-
Moiben Police Station	700,000			700,000	700,000	-
Moiben Chiefs Office		195,000		195,000	-	195,000
<b>Total</b>	<b>700,000</b>	<b>195,000</b>	-	<b>895,000</b>	<b>700,000</b>	<b>195,000</b>
Electricity Kaptuli		650,000		650,000		650,000
Kiriswo Dip		50,000		50,000		50,000
Kapsinende Dip		50,000		50,000		50,000
Kaptuli Dip		55,000		55,000		55,000
<b>Total</b>		<b>805,000</b>	-	<b>805,000</b>	-	<b>805,000</b>
<b>11.0 Acquisition Of Assets</b>						

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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Ngcdf Office	2,500,000	1,625,627		4,125,627	522,500	3,603,127
11.3 Purchase Of Furniture And Equipment	-	(43,633)	-	(43,633)		(43,633)
	-		-	-		
<b>Total</b>	<b>2,500,000</b>	<b>1,581,994</b>	<b>-</b>	<b>4,081,994</b>	<b>522,500</b>	<b>3,559,494</b>
<b>12.0 Other Payments</b>				-		-
<b>13.0 Unallocated Fund</b>						
Unapproved Projects						-
AIA		120,000		120,000		120,000
FMC Savings						
<b>Total</b>		<b>120,000</b>	<b>-</b>	<b>120,000</b>		<b>120,000</b>
	<b>137,088,879</b>	<b>26,850,533</b>	<b>45,088,879</b>	<b>209,028,291</b>	<b>180,530,189</b>	<b>28,361,186</b>

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

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

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

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

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash 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.

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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



***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

***Significant Accounting Policies continued***

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO.B124751		5,000,000
AIE NO.B124824		69,367,724
AIE NO.B119577		10,000,000
AIE NO.B119969		13,000,000
AIE NO.B128210		6,900,000
AIE NO.B129172		7,000,000
AIE NO.B132266		6,000,000
AIE NO.B138934		12,000,000
AIE NO.B126227		8,000,000
AIE NO.B105022		11,100,000
AIE NO.B140665		13,000,000
AIE NO.B105217	33,000,000	
AIE NO.B105515	44,000,000	
AIE NO.B105875	22,000,000	
AIE NO.B128628	5,000,000	
AIE NO.B128942	12,000,000	
AIE NO.B154138	15,000,000	
AIE NO.B164369	20,000,000	
AIE NO.B089054	12,088,879	
AIE NO.B155896	19,088,879	
<b>TOTAL</b>	<b>182,177,758</b>	<b>161,367,724</b>

**Moiben Constituency**  
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*Notes To the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	38,000	49,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>38,000</b>	<b>49,000</b>

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,607,448	1,354,348
<b>Personal allowances paid as part of salary</b>		
House Allowance	520,000	321,000
Transport Allowance	280,000	236,000
Leave allowance	20,000	
Gratuity Earned to contractual employees	497,944	368,566
Employer Contributions Compulsory national social security schemes	25,200	21,240
<b>Total</b>	<b>2,950,592</b>	<b>2,301,154</b>

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**National Government Constituencies Development Fund (NGCDF)**  
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*Notes To the Financial Statements (Continued)*

**5. Use Of Goods and Services**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services		
Electricity	54,162	42,152
Water & sewerage charges	9,059	32,022
Office rent	-	296,287
Communication, supplies and services	88,360	88,755
Domestic travel and subsistence	111,400	67,640
Printing, advertising and information supplies & services	158,636	71,820
Rentals of produced assets	-	-
Training expenses	1,834,300	1,499,960
Hospitality supplies and services	292,615	151,439
Other committee expenses	1,606,000	3,444,000
Committee allowance	3,313,700	1,341,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	500,673	387,996
Fuel , oil & lubricants	625,985	400,000
Other operating expenses	-	-
Bank service commission and charges	25,650	52,300
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	1,243,340	1,140,265
Routine maintenance- other assets	55,850	53,600
<b>TOTAL</b>	<b>9,919,730</b>	<b>9,069,236</b>

**Moiben Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

*Notes To The Financial Statements (Continued)*

**6. Transfer to Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	9,300,000	43,800,000
Transfers To Secondary Schools (See Attached List)	56,849,900	39,100,000
Transfers To Tertiary Institutions (See Attached List)	2,200,000	-
<b>Total</b>	<b>68,349,900</b>	<b>82,900,000</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary - Secondary ( see attached list)	38,385,000	15,255,000
Bursary -Tertiary ( see attached list)	49,355,000	18,454,000
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	700,000	4,700,000
Sports Projects ( see attached list)	-	2,400,000
Environment Projects ( see attached list)	-	3,004,970
Emergency Projects ( see attached list)	10,484,384	12,140,000
<b>TOTAL</b>	<b>98,924,384</b>	<b>55,953,970</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	522,500	2,667,422
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	1,567,500
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>522,500</b>	<b>4,234,922</b>

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

**9. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	1,230,042
ICT Hub	-	-
<b>TOTAL</b>	-	<b>1,230,042</b>

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>ABC Bank, Account No. 005224001000439</i>	28,009,016	26,850,534
<b>Total</b>	<b>28,009,016</b>	<b>26,850,534</b>
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

**11: Outstanding Imprests**

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

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

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*Notes to the Financial Statement Continued*

**12A. Retention**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1st July (A)	689,421	856,328
Retention held during the year (B)	136,917	279,749
Retention paid during the Year (C)	446,656	446,656
Closing Retention as at 30th June D= A+B-C	<b>379,682</b>	<b>689,421</b>

**12B. Gratuity**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	<b>494,669</b>	644,829
Gratuity held during the year (B)	497,944	368,566
Gratuity paid during the Year (C)	578,376	518,726
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>414,237</b>	<b>494,669</b>

**13. Balances Brought Forward**

	<b>2021-2022 (1<sup>st</sup> July 2021)</b>	<b>2020-2021 (1<sup>st</sup> July 2020)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	25,666,444	19,782,788
Account payables		
Imprest		
Total	<b>25,666,444</b>	<b>19,782,788</b>



**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
GRATUITY REVERSED FY 19/20	-	-	154,170
CHEQ REPLACED			918
C/B O/C			1,166
<b>Total</b>			<b>156,254</b>

\*\* The adjusted balances are not carried down on the face of the financial statement.  
 (Entity to provide disclosure on the adjusted amounts)

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposits and Retention as a t 1st July 2019 (A)	1,184,090	1,501,157
Deposits and Retention held during the year (B)	634,861	648,315
Deposits and Retention paid during the year ©	1,025,032	965,382
Closing accounts payable at 30th June (D=A+B-C)	793,919	<b>1,184,090</b>
Changes in Accounts Payable E= D-E	<b>(390,171)</b>	<b>(317,067)</b>

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*Notes to the Financial Statements (Continued)*

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>		

**17.2: Pending Staff Payables (See Annex 2)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff		
Others ( <i>specify</i> )		
<b>Total</b>		

**17.3: Unutilized Fund (See Annex 3)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,304,762	1,483,567
Use of goods and services	9,919,085	4,419,378
Amounts due to other Government entities (see attached list)	-	500,000
Amounts due to other grants and other transfers (see attached list)	13,457,844	18,745,595
Acquisition of assets	3,559,494	1,581,994
Funds pending approval	120,000	120,000
<b>Total</b>	<b>28,361,187</b>	<b>71,939,413</b>

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**17.4: PMC account balances (See Annex 5)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	105,384,348	150,756,755
<b>Total</b>	<b>105,384,348</b>	<b>150,756,755</b>

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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

Name of Staff	Designation	Date employed	Outstanding Balance		Comments
				30th June 2022	
NG-CDFC Staff					
<b>Grand Total</b>					

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
<b>Compensation Of Employees</b>	Payment Of Staff Salaries And Gratuity	<b>1,304,762</b>	<b>2,195,354</b>	Amount due to staff gratuity
	Purchase Of Fuel, Repairs And Maintenance, Printing, Stationery, Telephone, Travel And Subsistence, Office Tea And Committee Allowances	<b>9,919,085</b>	<b>10,032,043</b>	Balance due to committee allowances and office operation
<b>Amounts Due To Other Government Entities</b>				
Secondary Schools Projects				
Cheburbur Sec Sch	Construction Of Septic Tank		500,000	Funds disbursed to project
Seko Girls High Sch	Completion Of A Library		1,000,000	Funds disbursed to project
Sub-Total				
<b>Amounts Due To Other Grants And Other Transfers</b>			<b>1,500,000</b>	
Emergency				

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Security Projects				
Unutilised +Retention Shawmand	To Cater For Any Unforeseen Occurrences In The Constituency During The Financial Year	1,412,395	4,704,572	
Bursary And Social Security				Balances for arising emergencies
Secondary Schools	Payment Of Bursary To Needy Students	1,196,838	9,580,538	Balances to be disbursed to students
Tertiary Institutions	Payment Of Bursary To Needy Students	3,307,507	34,682,507	Balances to be disbursed to students
Sports	Purchase Of Sports Uniform Ball And Equipment	4,766,939	4,766,939	Balances due to be disbursed for purchase of Uniform Ball And Equipment
Environment				
NGCDF Office-(North Rift)		20,026	20,026	Retention to a contractor
Env Fy 17-18	Environmenta l Activities	1,754,139	1,754,139	Environmental Activities to be undertaken
Security Projects				

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Moiben Chiefs Office	Completion Of A Chiefs Office	195,000	195,000	Balance due to completion of chiefs office
Others				
Electricity Kaptuli	Electricity Installation	650,000	650,000	Balances to completed project
Kiriswo Dip	Dip Construction	50,000	50,000	Balances to a devolved function/completed project
Kapsinende Dip	Dip Construction	50,000	50,000	Balances to a devolved function/completed project
Kaptuli Dip	Dip Construction	55,000	55,000	Balances to a devolved function/completed project
<b>Sub-Total</b>		<b>13,457,844</b>	<b>51,804,149</b>	
<b>Acquisition Of Assets</b>				
NGCDF Office	Office Construction	3,559,494	1,581,994	Construction of office ablation block in progress
<b>Sub-Total</b>		<b>3,559,494</b>	<b>1,581,994</b>	
Funds Pending Approval	AIA	120,000	120,000	
<b>Grand Total</b>		<b>28,361,185</b>	<b>71,938,112</b>	



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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land				
Buildings and structures	11,965,202	522,500	-	12,487,702
Transport equipment	10,155,000			10,155,000
Office equipment, furniture and fittings	1,662,960			1,662,960
ICT Equipment, Software and Other ICT Assets	632,500			632,500
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>24,415,662</b>	<b>522,500</b>	<b>-</b>	<b>24,938,162</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Date of account opening</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
1	ABC BANK	005217001000207	08.03.2017	477,240	56,072
2	ABC BANK	005215001004762	28.03.2018	178,961	178,961
3	ABC BANK	005215001004775	17.04.2018	302,678	302,678
4	ABC BANK	005215001004793	27.04.2018	77,987	207,727
5	ABC BANK	005215001005869	04.03.2021	18,579	219,479
6	ABC BANK	005217001000065	27.11.2015	51,615	4,719,334
7	ABC BANK	005215001004840	05.06.2018	123,659	1,100,811
8	ABC BANK	005215001005296	08.08.2019	787,472	1,597,102
9	ABC BANK	005215001004994	03.10.2018	2,999,958	2,999,958
10	ABC BANK	005215001005226	31.05.2019	2,349,205	149,205
11	ABC BANK	005215001005836	05.02.2021	496,151	2,314,197
12	ABC BANK	005215001005373	07.11.2019	87,207	825,337
13	ABC BANK	005215001005174	15.04.2019	1,068,537	3,123,827
14	ABC BANK	005215001004816	17.05.2018	147,132	146,932
15	ABC BANK	005215001004817	17.05.2018	206,294	2,051,845
16	ABC BANK	005215001004776	17.04.2018	1,821,631	3,089,955
17	ABC BANK	005215001005910	08.04.2021	1,320,611	1,199,958
18	ABC BANK	005215001004806	08.05.2018	6,117,505	255,631
19	ABC BANK	005215001004850	13.06.2018	18,212	333,946
20	ABC BANK	005224001000987	08.08.2019	175,615	452,979
21	CONSOLIDATED	10151203000010	04.04.2012	120,449	414,319
22	CONSOLIDATED	0120375114500	25.07.2012	67,111	96,518

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Date of account opening</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
23	ELDOROT GK PRISON PRIMARY SCHOOL	0120375091300	07.03.2012	33,441	98,374
24	KAPLOJO ASSISTANT CHIEFS OFFICE	10151203000056	19.07.2021	589,803	-
25	KARUNA CHIEFS OFFICE	10151203000057	12.08.2021	1,893,613	-
26	KIMUMU PRIMARY SCHOOL	10151203000040	04.03.2015	17,439	156,989
27	KIPLEKETET PRI SCH	10151203000055	12.07.2021	128,870	1,318,250
28	KOITOROR PRIMARY SCHOOL	10151203000031	05.06.2012	344,197	586,109
29	KOITOROR SEC SCH	10151203000012	05.06.2012	1,032,181	558,906
30	LIVINGSTONE SEC SCHOOL	10151203000016	30.06.2012	7,937	1,069,058
31	TILATIL PRIMARY SCHOOL	10151203000052	09.04.2021	102,051	1,018,250
32	TOLOITA PRIMARY SCHOOL	10151203000003	27.06.2019	2,281	55,281
33	TOLOITA SECONDARY SCHOOL	10151203000039	03.03.2015	116,054	1,294,054
35	CHEBARUS C. PRIMARY SCHOOL	01141443929601	02.07.2014	289,192	1,176,611
37	CHELALANG PRIMARY SCHOOL	01141674630800	21.03.2017	52,260	550,260
38	CHELEMETIO PRIMARY SCHOOL	01139182825600	24.04.2012	400,742	1,078,093
34	CHEMUNGEN PRIMARY SCHOOL	01141443895000	14.10.2015	762,951	792,151
39	CHEMWENO CHEBOR PRIMARY	01139045901200	02.09.2003	142,723	1,242,797
40	CHEPKANGA CHIEFS OFFICE	01141685690800	31.03.2016	542,563	542,563
41	CHEPKOILEL NORTH PRI SCHOOL	01141046982200	04.08.2016	81,985	901,660
42	CHEPKOSOM PRY SCHOOL	01139045983801	28.04.2009	50,083	821,820
43	KALYET PRI SCHOOL	01139182420100	27.03.2009	12,966	42,333
44	KAPLOGOI PRI SCHOOL	01139046302401	17.04.2012	59,017	558,247
45	KAPSINENDE PRIMARY	01141182197100	19.03.2015	119,706	119,706
46	KIMUMU SEC SCH	01139086973601	01.04.2008	3,534,463	538,563

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PMC		Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
47	MINDILILWO PRIMARY SCHOOL	COOPERATIVE	01139046387101	21.03.2012	136,573	334,080
48	MOIBEN POLICE STATION	COOPERATIVE	01141810151300	26.06.2018	761,742	656,627
49	NGOISA PRIMARY SCHOOL	COOPERATIVE	01141045177900	31.05.2017	35,718	65,028
50	NGOMONGO PRIMARY SCHOOL	COOPERATIVE	01141674408600	23.12.2016	6,300,722	6,934,848
51	SIMOTWET PRIMARY SCHOOL	COOPERATIVE	01141045832400	22.06.2017	1,036,011	844,080
52	SOSIOT PRIMARY SCHOOL	COOPERATIVE	01141440937100	22.07.2015	772,655	520,550
53	ST. MARYS KIMOGOCH PRIMARY SCHOOL	COOPERATIVE	01141761043800	28.06.2017	2,691,650	8,214,229
54	TEMBELO CHIEFS' OFFICE	COOPERATIVE	01141810014900	19.07.2018	35,210	753,210
55	TUNGURURWET PRIMARY SCHOOL-CDF	COOPERATIVE	01139440129001	24.07.2012	126,163	1,286,175
56	KONGNYALIL PRIMARY SCHOOL	EQUITY	0300262033260	31.01.2014	139,698	1,125,167
57	MOIBEN CHIEFS OFFICE	EQUITY	0300270691674	21.11.2016	1,143,093	2,039,163
58	TOROCHMOI PRIMARY SCHOOL	EQUITY	0300261699051	15.11.2013	50,279	50,279
59	USWO MIXED DAY SECONDARY SCHOOL	EQUITY	1530261683817	12.11.2013	397,354	1,471,025
60	A.C.K KAPKORIO PRI SCH	KCB	1210985977	09.06.2017	3,427	321,527
61	CHEBURBUR PRIMARY	KCB	1134052685	23.04.2012	39,515	490,873
63	ELDOROT CENTRAL SECONDARY SCHOOL	KCB	1137890991	15.11.2015	76,584	76,836
64	EMSIJIES PRY	KCB	1166966933	26.01.2015	1,473	1,725
65	KAPLOLO CHIEFS' OFFICE	KCB	1176086308	02.11.2015	12,078	21,992
66	KAPLOLO PRIMARY SCHOOL-CDF	KCB	1111760748	27.04.2009	332,946	1,265,707
67	KAFNASUR PRIMARY SCHOOL	KCB	1168067391	03.03.2015	243,406	1,153,263
68	KAPROBU PRIMARY SCHOOL	KCB	1265911509	11.10.2019	168,606	1,268,177
69	KAFSILIOT SEC SCHOOL	KCB	1111365385	21.03.2009	243,455	1,043,709
70	KAPTUKTUK AIC PRI SCH	KCB	1137021241	10.10.2012	125,458	430,439

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71	KCB	1286790867	23.06.2021	318,975	318,975
72	KCB	1273495950	05.05.2020	3,500,200	3,500,000
73	KCB	1168444837	18.03.2015	86,361	1,727,419
74	KCB	1178735567	12.02.2016	302,689	1,864,676
75	KCB	1160827931	30.09.2014	85,236	488,626
76	KCB	1148443762	08.01.2014	5,306,710	7,062,933
77	KCB	1167660390	18.02.2015	6,264,497	271,757
78	NATIONAL	01024027595301	20.04.2015	104,627	284,265
80	NATIONAL	01024073334101	27.04.2011	838,921	357,064
81	NATIONAL	01021027727001	11.05.2011	33,932	13,932
82	NATIONAL	01024027742501	09.03.2017	45,643	45,643
84	NATIONAL	01024028012201	24.07.2012	64,799	99,289
85	SIDIAN	01008030014422	06.06.2010	4,695,050	5,839,089
86	SIDIAN	01008030014465	06.06.2010	1,021,649	1,021,649
87	SIDIAN	01008030017670	06.06.2012	1,944,451	3,803,341
88	SIDIAN	01008030016292	06.06.2010	195,525	244,928
89	SIDIAN	01008030008236	27.03.2009	86,430	853,086
90	SIDIAN	01008030014376	15.06.2010	673,947	74,972
91	SIDIAN	01008030015399	28.04.2011	492,499	481,592
92	SIDIAN	01008030017520	04.10.2012	4,695,281	4,292,130
93	SIDIAN	01008030008090	23.03.2009	883,476	1,059,070
94	SIDIAN	01008030015934	20.07.2011	252,251	252,250
95	SIDIAN	01008030014325	05.06.2010	5,978,029	96,366
95	SIDIAN	01008030019399	15.04.2021	6,652	1,219,125

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PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
97	SIDIAN	01008030008503	06.04.2009	285,999	250,266
98	SIDIAN	01008030018249	29.11.2013	196,562	1,071,537
99	SIDIAN	01008030016072	22.08.2011	141,424	141,423
100	SIDIAN	01008030016132	27.09.2011	11,553	595,997
101	SIDIAN	01008030018709	12.09.2014	155,572	1,495,122
102	SIDIAN	01008030015267	08.04.2011	33,542	1,125,662
103	SIDIAN	01008030015313	18.04.2011	114,387	968,642
104	SIDIAN	01008030008759	08.04.2009	119,787	1,091,626
105	SIDIAN	01008030016162	04.10.2011	4,167	652,738
106	SIDIAN	01008030018199	14.11.2013	3,588	331,795
107	SIDIAN	01008030016382	17.11.2011	5,650,011	9,537,420
108	SIDIAN	01008030008031	19.03.2009	70,622	378,344
109	SIDIAN	01008030017460	01.10.2012	441,470	2,298,891
110	SIDIAN	01008030017210	21.08.2012	242,114	300,631
111	SIDIAN	01008030018309	10.01.2014	60,590	561,115
112	SIDIAN	01008030016142	03.10.2011	65,404	85,403
113	SIDIAN	01008030017470	02.10.2012	633,585	633,585
114	SIDIAN	01008030008831	14.04.2009	146,315	235,624
115	SIDIAN	01008030017810	31.10.2012	203,077	203,076
116	SIDIAN	01008030012640	04.11.2009	534,120	134,120
117	SIDIAN	01008030016492	03.02.2012	293,592	576,091
118	SIDIAN	01008030015283	08.04.2011	331,748	451,747
119	SIDIAN	01008030016112	12.09.2011	574,690	927,983
120	SIDIAN	01008030015372	21.04.2011	324,071	334,054

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PMC	Bank	Account number	Date of account opening	Bank Balance 2021/22	Bank Balance 2020/21
121	SIDIAN	01008030008244	27.03.2009	553,692	3,283,181
122	SIDIAN	01008030019207	25.06.2019	78,121	704,276
123	SIDIAN	01008030015879	07.07.2011	124,317	189,145
124	SIDIAN	01008030015275	08.04.2011	854,960	254,959
125	SIDIAN	01008030018949	27.03.2015	2,715	1,106,610
126	SIDIAN	01008030015321	18.03.2011	345,999	748,141
127	SIDIAN	01008030000741	10.10.2014	1,207,911	20,681
128	SIDIAN	01008030015046	24.01.2011	804,857	804,856
129	SIDIAN	01008030008104	23.03.2009	160,499	160,498
130	SIDIAN	01008030012128	22.10.2009	203,141	674,164
131	SIDIAN	01008030012233	26.10.2009	159,060	347,948
132	SIDIAN	01008030008619	06.04.2009	37,393	1,036,794
133	SIDIAN	01008030015712	06.06.2011	1,660,724	245,973
134	SIDIAN	01008030017160	18.07.2012	196,545	196,544
135	SIDIAN	01008030017500	03.10.2012	142,547	1,302,207
136	SIDIAN	01008030017650	10.10.2012	1,634,397	63,552
137	SIDIAN	01008030016102	09.09.2011	3,720,043	7,328,742
138	SIDIAN	01008020006200	22.12.2016	32,710	94,487
139	SIDIAN	01008030017760	24.10.2012	663,528	663,527
140	SIDIAN	01008030004958	30.10.2008	81,240	1,149,855
				<b>105,384,347</b>	<b>150,756,755</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Construction of Moiben NGCDF offices	Delayed construction of the project, contract variation, retention money and project extension	resolved	

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 Name  
 Manjika Sainare

Fund Account Manager.