


REPUBLIC OF KENYA



Enhancing Accountability

 REPORT THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: - 1 DEC 2021	DAY: WED
TABLED BY:	OF: O. Magony
CLERK-AT THE-TABLE:	R. U. TIAMPATI

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

Revised Template 30th June 2019



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
Reports and Financial Statements
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide



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Mission

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

Core Values

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

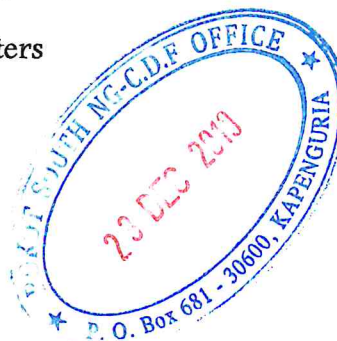
No.	Designation	Name
1.	A.I.E holder	Festus Kipomet
2.	Sub-County Accountant	Kennedy Alubi
3.	Chairman NGCDFC	Julius Siwareng
4.	Member NGCDFC	Jacob Yarangole

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF POKOT SOUTH Constituency Headquarters

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



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(f) NGCDF POKOT SOUTH Constituency Contacts

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

(g) NGCDF POKOT SOUTH Constituency Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

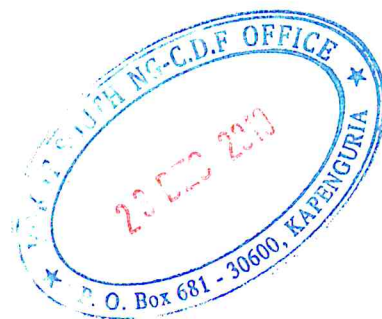
The total allocation for Pokot South NG-CDF in the FY 2018/2019 was kshs 109,040,875.50. The balance brought forward from the FY 2017/2018 was kshs 31,584,997.00. Pokot South NG-CDF received a total of kshs 120,420,185.85, which includes Kshs 11,379,310.35 meant for the previous year. This translates to a total of kshs 152,005,182.85 as the available funds during the year.

During the year under review, Pokot South NG-CDF was able to spent kshs 146,239,859.00. This represents 96% of the received funds during the year. This is interpreted as 96% of the projects have been funded at the end of the year.

Pokot south NG-CDF has noted the following:

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

Key achievements in the financial year 2018/2019:



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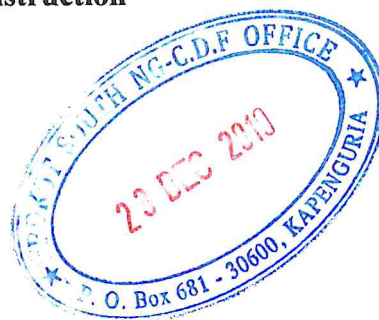
Fig. 1: Kochiy Mixed Day Sec. School, 2 Classrooms



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Fig. 2: Sebit Primary School, Dining hall under Construction



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Fig. 3: Kisai Primary School, 2 Classrooms under Construction



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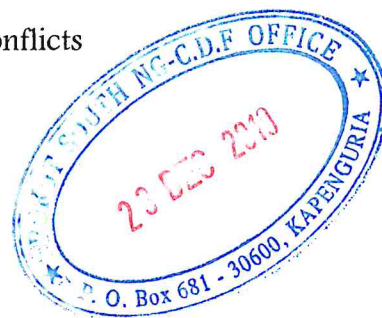
Fig. 4: St. Joseph Kaalotwari Mixed Day Secondary school, Laboratory

Pokot South NG-CDF has implementation challenges which include;

- Inadequate allocations to the constituency
- Delays in project implementation by the project management committee
- Banks effecting transactions in PMC accounts without approval from NG-CDFCs
- Delayed funding to the constituency from the NG-CDF Board
- Delayed delivery of building materials due to poor weather conditions in the upper part of the constituency
- Insecurity resulting from Pokot-Marakwet boarder conflicts
- Political interference

Pokot South NG-CDF recommends:

- Timely cash flows to avoid delays.
- Adequate allocation to NG-CDF



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- NG-CDFCs refresher Trainings
- Peace caravan along the Pokot – Marakwet boarder
- Improved road network for easy movement of materials
- Adequate training of PMCs
- Adequate Projects funding

Sign

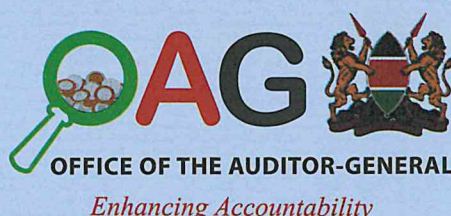


CHAIRMAN NGCDF COMMITTEE



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - POKOT SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Pokot South Constituency set out on pages 10 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Pokot South Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Transfer to Other Government Units

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfers to other Government Units amount of Kshs.63,785,231. The balance relates to funds disbursed to various Project Management Committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not provided.

Further, the balance includes an amount of Kshs.800,000 incurred on the purchase of two (2) acres of land for St. Anthony Chorok Mixed Secondary School. However,

supporting documents such as valuation report, search certificate, and title deed were not provided and physical verification of the project in December, 2019 indicated that the land was not fenced.

Under the circumstances, the accuracy, completeness and validity of transfers to other Government Units amount of Kshs.63,785,231 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Mater

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delay in Project Implementation

A review of the Project Implementation Status as at 30 June, 2019 indicated that a total of sixty-seven (67) projects were funded at an estimated cost of Kshs.69,635,231 out of which thirty (30) projects with an estimated value of Kshs.22,688,204 were completed, thirty-seven (37) projects with estimated cost of Kshs.46,947,027 were not completed.

Further, eight (8) projects with a total disbursement of Kshs.19,500,000 were physically verified and six (6) projects with a total disbursement of Kshs.17,500,000 were incomplete.

In the circumstances, I am unable to confirm whether the public will obtain value for money from the incomplete projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

POKOT SOUTH CONSTITUENCY

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

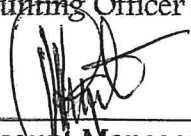
The Accounting Officer in charge of the NGCDF-POKOT SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

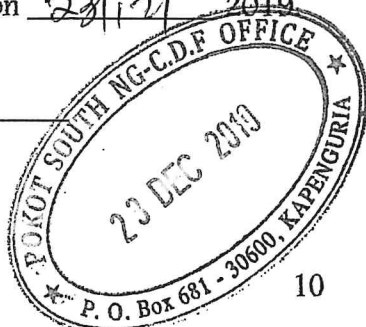
The Accounting Officer in charge of the NGCDF-POKOT SOUTH Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-POKOT SOUTH Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

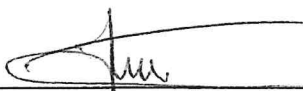
The Accounting Officer in charge of the NGCDF-POKOT SOUTH Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

The NGCDF-POKOT SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 23/12/2019


Fund Account Manager
Name: Festus Kipomet





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

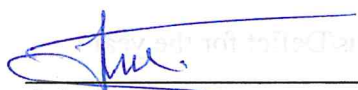
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**POKOT SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	120,420,186	89,248,276
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		120,420,186	89,248,276
PAYMENTS			
Compensation of employees	4	2,669,600	2,073,988
Use of goods and services	5	10,571,528	5,502,467
Transfers to Other Government Units	6	63,785,231	35,700,000
Other grants and transfers	7	68,613,500	18,470,146
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		145,639,859	61,746,601
SURPLUS/(DEFICIT)		<u>(25,219,673)</u>	<u>27,501,675</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 23/12 2019 and signed by:


Fund Account Manager
Name: Festus Kipomet



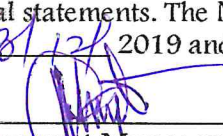

Sub-County Accountant
Name: Kennedy Alubi
ICPAK Member Number: 14430

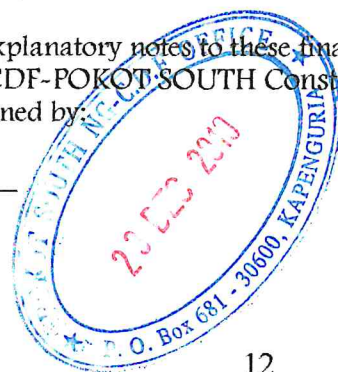
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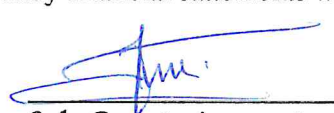
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,365,324	31,584,997
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,365,324	31,584,997
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,365,324	31,584,997
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		6,365,324	31,584,997
REPRESENTED BY			
Fund balance b/fwd	13	31,584,997	4,083,322
Surplus/Deficit for the year		(25,219,673)	27,501,675
Prior year adjustments	14		
NET FINANCIAL POSITION		6,365,324	31,584,997

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 23/12/2019 2019 and signed by:


Fund Account Manager
Name: Festus Kipomet




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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
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VI. STATEMENT OF CASHFLOW

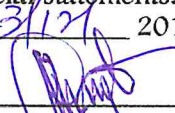
CASH FLOWS FROM OPERATING ACTIVITIES			2018 - 2019	2017 - 2018
Receipts				
Transfers from CDF Board	1		120,420,186	89,248,276
Other Receipts	3			
Total Receipts			120,420,186	89,248,276
Payments				
Compensation of Employees	4		2,669,600	2,073,988
Use of goods and services	5		10,571,528	5,502,467
Transfers to Other Government Units	6		63,785,231	35,700,000
Other grants and transfers	7		68,613,500	18,470,146
Other Payments	9		-	-
Total Payments			145,639,859	61,746,601
Total Receipts Less Total Payments			(25,219,673)	27,501,675
Adjusted for:				
Outstanding Imprest	11	-		
Retention	12A	-		
Gratuity Payable	12B	-		
Prior Year adjustment	14	-		
Net Adjustments			-	-
Net cash flow from operating activities			(25,219,673)	27,501,675
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-	-	-
Acquisition of Assets	8	-	-	-
Net cash flows from Investing Activities			-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			(25,219,673)	27,501,675
Cash and cash equivalent at BEGINNING of the year	13		31,584,997	4,083,322
Cash and cash equivalent at END of the year			6,365,324	31,584,997



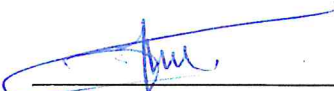
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-POKOT SOUTH Constituency financial statements were approved on 23/12/2019 2019 and signed by:


Fund Account Manager
Name: Festus Kipomet




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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	42,964,307	152,005,183	152,005,183	0	100.0%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	109,040,876	42,964,307	152,005,183	152,005,183	0	100.0%
PAYMENTS						
Compensation of Employees	2,320,800	348,800	2,669,600	2,669,600	0	100.0%
Use of goods and services	7,492,878	4,661,544	12,154,422	10,571,528	1,582,894	87.0%
Transfers to Other Government Units	53,288,204	10,497,027	63,785,231	63,785,231	0	100.0%
Other grants and transfers	45,938,993	27,456,936	73,395,929	68,613,500	4,782,429	93.5%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	109,040,876	42,964,307	152,005,183	145,639,859	6,365,324	95.8%

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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(a) In the year under review Pokot South NG-CDF did not manage to generate any AIA.


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

- i. The percentage below 90% (i.e 87%) on the use of goods and services was due to the fact that an AIE of kshs 55,040,875.50 was received late towards the close of the financial year, that is on 18th June 2019 thus we could not spend the funds above 90% before the year closes*

The changes between the original and final budget are as a result of the Balance brought forward of kshs 31,584,997 and the additional budget proposal funds for 2017/2018 of kshs 11,379,310 received in 2018/2019.

The NGCDF-POKOT SOUTH Constituency financial statements were approved on 23/12/2019 and signed by:


Fund Account Manager
Name: Festus Kipomet


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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019		Adjustments		Final Budget 2018/2019		Actual on comparable basis 30/06/2019		Budget utilization difference	
	Kshs		Kshs		Kshs		Kshs		Kshs	
1.0 Administration and Recurrent	6,542,452		668,966		7,211,418		6,340,541		867,277	
1.1 Compensation of employees	2,320,800		348,800		2,669,600		2,669,600		-	
1.2 Committee allowances	2,744,074		176,586		2,920,660		2,622,800		297,860	
1.3 Use of goods and services	1,477,578		143,580		1,621,158		1,051,741		569,417	
2.0 Monitoring and evaluation	3,271,226		341,379		3,612,605		2,900,587		712,018	
2.1 Capacity building	800,000		-		800,000		510,000		290,000	
2.2 Committee allowances	1,457,146		220,000		1,677,146		1,504,000		173,146	
2.3 Use of goods and services	1,014,080		121,379		1,135,459		886,587		248,872	
3.0 Emergency	5,738,993		962,730		6,701,723		4,750,000		1,951,723	
3.1 Primary Schools	3,500,000		450,000		3,950,000		2,950,000		1,000,000	
3.2 Secondary schools	2,238,993		512,730		2,751,723		1,800,000		951,723	
3.3 Tertiary institutions	-		-		-		-		-	
3.4 Security projects	-		-		-		-		-	
4.0 Bursary and Social Security	38,000,000		24,758,000		62,758,000		62,463,500		294,500	
4.1 Primary Schools	-		-		-		-		-	
4.2 Secondary Schools	25,000,000		21,029,000		46,029,000		46,029,000		-	
4.3 Tertiary Institutions	13,000,000		3,729,000		16,729,000		16,434,500		294,500	
4.4 Universities	-		-		-		-		-	
4.5 Social Security	-		-		-		-		-	
5.0 Sports	800,000		1,736,206		2,536,206		-		2,536,206	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.1 Sports activities	800,000	1,736,206	2,536,206	-	2,536,206
5.2					
5.3					
6.0 Environment	1,400,000	-	1,400,000	1,400,000	-
Lulwoni Primary School	200,000	-	200,000	200,000	-
Kapitony Primary School	200,000	-	200,000	200,000	-
Ghatiarel Primary School	400,000	-	400,000	400,000	-
Lopusimoru Primary School	400,000	-	400,000	400,000	-
Chebon Primary School	200,000	-	200,000	200,000	-
7.0 Primary Schools Projects (List all the Projects)	36,238,204				
Chepkopegh Primary School	800,000	-	800,000	800,000	-
Kapsokero Primary School	800,000	-	800,000	800,000	-
Chepukat Primary School	800,000	-	800,000	800,000	-
Tirir Tampalal Primary School	800,000	-	800,000	800,000	-
Kakoko Primary School	800,000	-	800,000	800,000	-
Naramam Primary School	5,000,000	-	5,000,000	5,000,000	-
Sokogh Primary School	900,000	-	900,000	900,000	-
Samor Primary School	1,000,000	-	1,000,000	1,000,000	-
Kerelwa Primary School	500,000	-	500,000	500,000	-
Chemoril Primary School	3,000,000	-	3,000,000	3,000,000	-
Kapkaremba Primary School	800,000	-	800,000	800,000	-
Sobukwo Primary School	800,000	-	800,000	800,000	-
Kapsangar Primary School	1,000,000	-	1,000,000	1,000,000	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Ktomwony Primary School	800,000	-	800,000	800,000	-
Chongis Primary School	3,000,000	-	3,000,000	3,000,000	-
Lain Primary School	600,000	-	600,000	600,000	-
Kamonges Primary School	600,000	-	600,000	600,000	-
Ksai Primary School	700,000	-	700,000	700,000	-
Imonpoghet Primary School	500,000	-	500,000	500,000	-
Kokwopsis Primary School	800,000	-	800,000	800,000	-
Pchotoy Primary School	3,000,000	-	3,000,000	3,000,000	-
Tapach Primary School	1,000,000	-	1,000,000	1,000,000	-
Kaporowo Primary School	800,000	-	800,000	800,000	-
Kaghot Primary School	300,000	-	300,000	300,000	-
Telo Primary School	230,000	-	230,000	230,000	-
Tomuswo Primary School	800,000	-	800,000	800,000	-
Kondoo Pilet Primary School	400,000	-	400,000	400,000	-
Torion Primary School	500,000	-	500,000	500,000	-
Sondany Primary School	500,000	-	500,000	500,000	-
Pserum Primary School	608,204	-	608,204	608,204	-
Kapchikar Primary School	3,000,000	-	3,000,000	3,000,000	-
Prmotol Primary School	600,000	-	600,000	600,000	-
Kaitongogh Primary School	500,000	-	500,000	500,000	-
8.0 Secondary Schools Projects (List all the Projects)	17,050,000				
Kochiy Mixed Day Secondary School	1,000,000	-	1,000,000	1,000,000	-
Kalya Mixed Secondary School	1,000,000	-	1,000,000	1,000,000	-

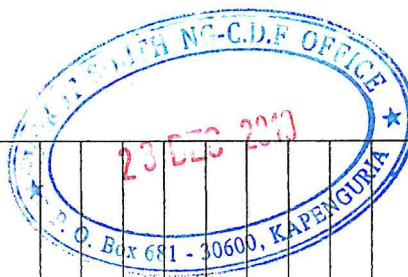
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Sebit Mixed Day & Boarding Secondary School	3,000,000	-	3,000,000	3,000,000	-
St. Anthony Chorok Mixed Secondary School	800,000	-	800,000	800,000	-
St. Joseph Kaalotwari Mixed Day Sec. School	3,000,000	-	3,000,000	3,000,000	-
Sekution Mixed Secondary School	250,000	-	250,000	250,000	-
Cheptiangwa Mixed Day Secondary School	1,000,000	-	1,000,000	1,000,000	-
St. Joseph Kaalotwari Mixed Day Sec. School	7,000,000	-	7,000,000	7,000,000	-
9.0 Tertiary institutions Projects (List all the Projects)					
9.1					
10.0 Security Projects					
10.1					
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment					
11.4 Purchase of computers					
11.5 Purchase of land					
12.0 Others					
12.1 Strategic Plan	-	4,000,000	4,000,000	3,996,400	3,600
12.2 Innovation Hub					
Totals	109,040,876				



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
POKOT SOUTH CONSTITUENCY
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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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



SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

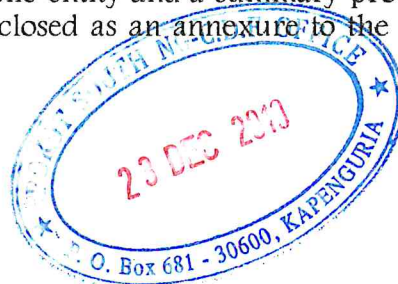
Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
POKOT SOUTH CONSTITUENCY
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For the year ended June 30, 2019**

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

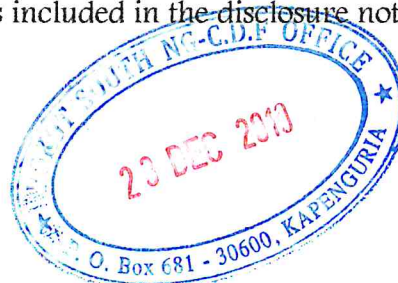
14. Errors

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

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

15. Related Party Transactions

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO...A 855985	1		5,500,000
AIE NO...A 892745	2		2,437,931
AIE NO... A 892635	3		37,905,172
AIE NO... A 896872	4		43,405,173
AIE NO...B 005220	1	11,379,310	
AIE NO...B 030153	2	10,000,000	
AIE NO...B 005455	3	12,000,000	
AIE NO...B 007452	4	8,000,000	
AIE NO...B 042607	5	11,000,000	
AIE NO...B 042827	6	13,000,000	
AIE NO...B 047599	7	55,040,876	
TOTAL		120,420,186	89,248,276

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
POKOT SOUTH CONSTITUENCY
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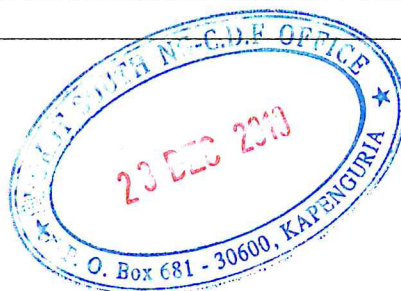
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,320,600	2,073,988
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity – paid	349,000	-
Other personnel payments	-	-
Total	2,669,600	2,073,988



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Other Committee Expenses	1,269,000	951,503
Utilities, supplies and services	-	345,960
Water & sewerage charges	-	205,000
Communication, supplies and services	13,050	-
Domestic travel and subsistence	803,600	190,000
Printing, advertising and information supplies & services	40,000	565,000
Rentals of produced assets	-	-
Training expenses	510,000	521,000
Hospitality supplies and services	117,695	240,000
Committee allowance	2,054,200	557,400
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	145,260	245,000
Fuel oil and lubricants	1,001,708	400,000
Other operating expenses	-	283,000
Bank charges	76,000	24,450
Routine maintenance – vehicles and other transport equipment	544,615	499,154
Strategic plan	3,996,400	475,000
Total	10,571,528	5,502,467



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	39,435,231	15,500,000
Transfers to secondary schools (see attached list)	24,350,000	20,200,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	63,785,231	35,700,000

2. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	46,029,000	9,688,000
Bursary – tertiary institutions (see attached list)	16,434,500	1,179,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	-	1,715,215
Sports projects (see attached list)	-	-
Environment projects (see attached list)	1,400,000	1,637,931
Emergency projects (see attached list)	4,750,000	4,250,000
Total	68,613,500	18,470,146



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
POKOT SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

4. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
ICT Hub	-	-
Specify	-	-
	xxx	-

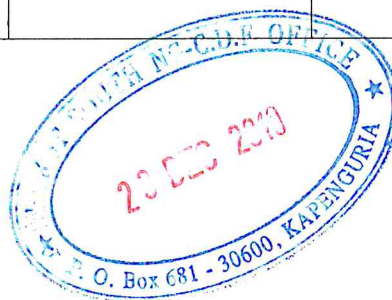


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
POKOT SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>Equity Bank, Kapenguria branch, A/C No. 1070261730873</i>	6,365,324	31,584,997
Total	6,365,324	31,584,997
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Supplier 1	~	~
Supplier 2	~	~
Supplier 3	~	~
Total	~	~

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Joyce Chemosop Tapogh	134,400	~
Elvis Kokwo Cherwew	72,000	~
Chepkermoi Pkerket Simon	57,600	
Leonard Kipor Rialem	110,400	
William Korkou Masian	74,100	
Philip Kapoyon Riwatakoru	57,600	
Felix Ruto Limarusi	110,400	
Japheth Chamer	39,600	
Daniel Kelan	31,200	
Moses Limatukei Lemukoi	36,300	
Moses Limatukei Lemukoi	62,400	
Andrew Ritenguru Rumoreng	57,600	
Akutet Samwel		
Total	843,600	~



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[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	31,584,997	4,083,322
Cash in hand	-	-
Imprest	-	-
Total	31,584,997	4,083,322

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff(Gratuity)	843,600	-
Others (<i>specify</i>)	-	-
	843,600	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	1,582,895	-
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	4,782,429	31,584,997
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
	6,365,324	31,584,997



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	6,911,674.55	1,031,906.95
	6,911,674.55	1,031,906.95



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

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Construction of buildings	a	b	c	d=a-c	
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
PUNJUT SOUTH CONSTITUENCY
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
Senior Management		a	b	c	d=a-c	
1.						
2.						
Sub-Total						
Middle Management						
3.						
4.						
Sub-Total						
Unionsable Employees						
5.						
6.						
Sub-Total						
Others (Gratuity)						
7. Joyce Chemosop Tapogh		134,400	1.3.2018	-	134,400	
8. Elvis Kokwo Cherwew		72,000	1.3.2018	-	72,000	
9. Chepkenoi Pkerket Simon		57,600	1.3.2018	-	57,600	
10. Leonard Kipor Rialern		110,400	1.3.2018	-	110,400	
11. William Korkou Masian		74,100	1.3.2018	-	74,100	
12. Philip Kapoyon Kiwatakoru		57,600	1.3.2018	-	57,600	
13. Felix Ruto Limarusi		110,400	1.3.2018	-	110,400	
14. Japheth Chaner		39,600	1.8.2018	-	39,600	
15. Daniel Kelan		31,200	1.11.2018	-	31,200	
16. Moses Limatukei Lemuko		36,300	1.8.2018	-	36,300	
17. Andrew Kitenguru Rumoreng		62,400	1.3.2018	-	62,400	
18. Akutet Samwel		57,600	1.3.2018	-	57,600	
Sub-Total		843,600			843,600	
Grand Total		843,600			843,600	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		-	-	
Use of goods & services		1,582,895	-	
Amounts due to other Government entities		-	-	
Sub-Total		1,582,895	-	
Amounts due to other grants and other transfers				
Emergency		1,951,723	393,764	
Bursary		294,500	20,778,000	
Sports		2,536,206	1,736,206	
CIH			4,677,027	
Strategic plan			4,000,000	
Sub-Total		4,782,429	31,584,997	
Acquisition of assets			-	
Others (specify)				
Sub-Total		-	-	
Grand Total		6,365,324	31,584,997	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KNOT SOUTH CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	6,158,843.00	-	-	6,158,843.00
Office equipment, furniture and fittings	211,799.00	-	-	211,799.00
ICT Equipment, Software and Other ICT Assets	99,000.00	-	-	99,000.00
Other Machinery and Equipment	13,600.00	-	-	13,600.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	6,483,242.00	-	-	6,483,242.00



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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Chongis Primary School	Equity Bank	1070278653360	28,757.50	
Chemoril Primary School	Equity Bank	1070162156857	3,630.00	
Pchotoy Primary School	Equity Bank	1070199384193	498,670.05	
Kapchikar Primary School	Equity Bank	1070166349325	634.05	
Naramam Primary School	Equity Bank	1070278969609	5,000,000.00	
Sokogh Primary School	Equity Bank	1070162578652	1,119.95	
Kapsangar Primary School	Equity Bank	1070168916732	4,060.00	
Ktomwony Primary School	Equity Bank	1070168918321	1,870.00	
Kaitongogh Primary School	Equity Bank	1070162082059	3,562.10	
Kisai Primary School	Equity Bank	1070278761630	40.00	
St. Joseph Kaalotwari Mixed Day Sec. School	Equity Bank	1070267346928	950.00	
Sekution Mixed Secondary School	Equity Bank	1070264563752	62,570.00	
Sebit Mixed Day & Boarding Secondary School	Equity Bank	1070278584603	1,012,905.00	
Kochiy Mixed Day Secondary School	Equity Bank	1070278711638	2,767.90	
Chepkoriong Secondary School	Equity Bank	1070172161966	290,138.00	
Tirken Primary School	Equity Bank	1070162471946		296,114.00
Mokowon Primary School	Equity Bank	1070164122690		560.00
Kodoso Primary School	Equity Bank	1070276288315		949.00
Pusian Primary School	Equity Bank	1070163673181		1,130.00
Tonoyon Primary School	Equity Bank	1070262081358		98,821.75
Kalotwari Primary School	Equity Bank	1070298687767		14,275.00
Tomnyer Primary School	Equity Bank	1070162521514		346.00
Pchotoy Primary School	Equity Bank	1070199384193		500,050.00
Cheptapesia Primary School	Equity Bank	1070163843078		4,025.00



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
POKOT SOUTH CONSTITUENCY

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Chemoril Primary School	Equity Bank	1070162156857		10,645.00
Kaptabuk Primary School	Equity Bank	1070164795668		1,299.00
St. Peters Kapchemogen Sec School	Equity Bank	1070262170754		640.00
St. Paul Kipkomo Boys Sec. School	Equity Bank	1070262212846		87,726.00
Parua Mixed Sec. School	Equity Bank	1070295653186		217.00
Penon Mixed Sec. School	Equity Bank	1070272285931		1,995.00
Chemolo Secondary School	Equity Bank	1070162615591		13,114.20
Total			6,911,674.55	1,031,906.95



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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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


Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
FY 2017/ 18	Unsupported Project Management Committee Bank Balances	It is true that financial statement reflects PMCs bank balances totalling Kshs 1,031,906.95 We have since written to the PMCs requesting them to avail the Cash books, Bank statements and Bank balance confirmation certificates.	Kipomet Festus Fund Account Manager	Not Resolved	31/3/ 2020
FY 2017/ 18	Compensation of Employees	The correct amount of compensation of employees is Ksh 2,073,988. We have started reconciliation to establish the cause of the variance between the financial statement and the monthly payroll summaries. We have amended the financial statements to disclose gratuity as pending bill which was erroneously left	Kipomet Festus Fund Account Manager	Not Resolved	31/3/ 2020
FY 2017/ 18	Transfers to Other Government Units Unsupported Expenditure	Some projects management committees had not submitted expenditure returns and acknowledgement letters as required. The reason is that some projects are still ongoing. Ordinarily, PMCs	Kipomet Festus Fund Account Manager	Not Resolved	31/3/ 2020



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		submit the returns after completing the projects. However, we have written to the PMCs asking that they submit the expenditure returns and all other accounting and procurement records.			
FY 2017/18	Budgetary Control and Performance Budget Performance	It is true that Pokot south CDF approved budget for 2017/2018 amounted to Ksh 104,710,909 during the year, the fund incurred expenditure of Ksh 61,746,601 or 89% of the approved budget resulting to under expenditure of Ksh 42,964,307 or 41% of the approved budget. The under expenditure is almost equivalent to the last AIE received in the last month of the financial year on 6/6/2018. The under expenditure could therefore be attributed to the delays in funding from the CDF board	Kipomet Festus Fund Account Manager	Not Resolved	31/3/2020
FY 2017/18	Projects Implementation Status	It is true that during financial year 2017/2018 a total of 34 projects were funded at an estimated cost of Ksh 48,742,242 out of which twelve (12) project with an estimated value of Ksh 5,050,000 were completed thirty three (33) projects with estimated cost of Ksh 35,015,2015 were not complete and five projects with an estimated value of Ksh 8,677,027	Kipomet Festus Fund Account Manager	Not Resolved	31/3/2020

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		were not started as at 30 th June 2018. The cause of the incomplete projects was delays in receiving funds from NG CDF Board and logistical challenges in some projects in transporting materials. However, projects Management Committee have been fast tracking projects constructions especially during this dry season and it will be completed and be put in use			
FY 2017/18	Project Verification	It is true that ten (10) projects with a total disbursement of Ksh 9,453,146 were complete and in use and fourteen (14) projects with a total disbursement of Ksh 16,800,000 were incomplete but works were ongoing. There were challenges of delivering materials in most of the incomplete projects sites due to the rough and vast terrain especially during the rainy season. We have since advised those projects to take advantage of this dry season to complete the projects.	Kipomet Festus Fund Account Manager	Not Resolved	31/3/2020
FY 2017/18	Basis for conclusion; Buying of land at Chepkata Primary School Kshs 600,000	Ksh 600,000 was incurred on the purchase of 2 acres of land for Chepkata Primary School. The transaction was done through sales agreement	Kipomet Festus Fund Account Manager	Not Resolved	31/3/2020

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		copies attached; we have started the process of obtaining the title deed. It is further true that the documents attached were for 1.4 acres. The sale agreement for the remaining 0.6 acres had been misplaced but has since been found and a copy has been attached, going forward, we shall ensure that all documents are always available in time for your review			

