

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT** THE NATIONAL ASSEMBLY

DATE: 08 MAR 2023

NAY

Wednesday

**OF**

TABLED  
BY:

Hon Owen Baya, CBS, MP  
Deputy Majority Leader,

CLERK-AT  
THE TABLE:

Miriam Mado

**THE AUDITOR-GENERAL**

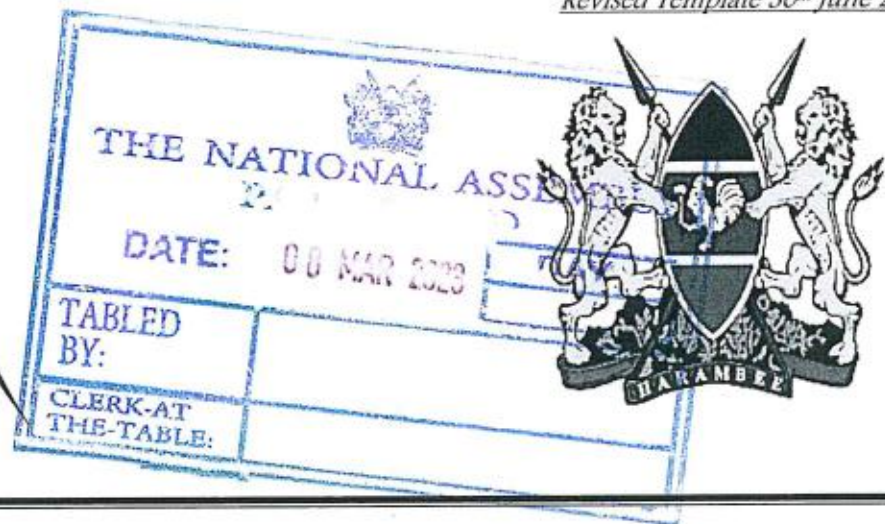
**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – AINAMOI CONSTITUENCY**

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







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**AINAMOI CONSTITUENCY**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

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

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







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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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

### **Mandate**

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **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 Ainamoi 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Elvirah Kebaya
2.	Sub-County Accountant	Ismael Mbuvi
3.	Chairman NGCDFC	Christopher Mibei
4.	Member NGCDFC	Viola Cherotich

#### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Ainamoi 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.

#### **(a) Ainamoi Constituency NGCDF Headquarters**

P.O. Box 46682-00100  
Harambee Cooperative Plaza, 5<sup>th</sup> floor  
Junction of Haile Selassie avenue & Uhuru Highway  
Nairobi, KENYA



**(b) Ainamoi Constituency NGCDF Contacts**

Telephone:  
E-mail: [cdmfainamoi.ngcdf.go.ke](mailto:cdmfainamoi.ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(c) Ainamoi Constituency NGCDF Bankers**

Kenya Commercial Bank  
Kericho Branch  
P.O. Box 5-20210  
Kericho  
Account no. 1103615831

**(d) Independent Auditors**

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

**(e) Principal Legal Adviser**

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

## II. NG-CDFC CHAIRMAN'S REPORT

*Include among others the following:*



*Christopher Mibei*

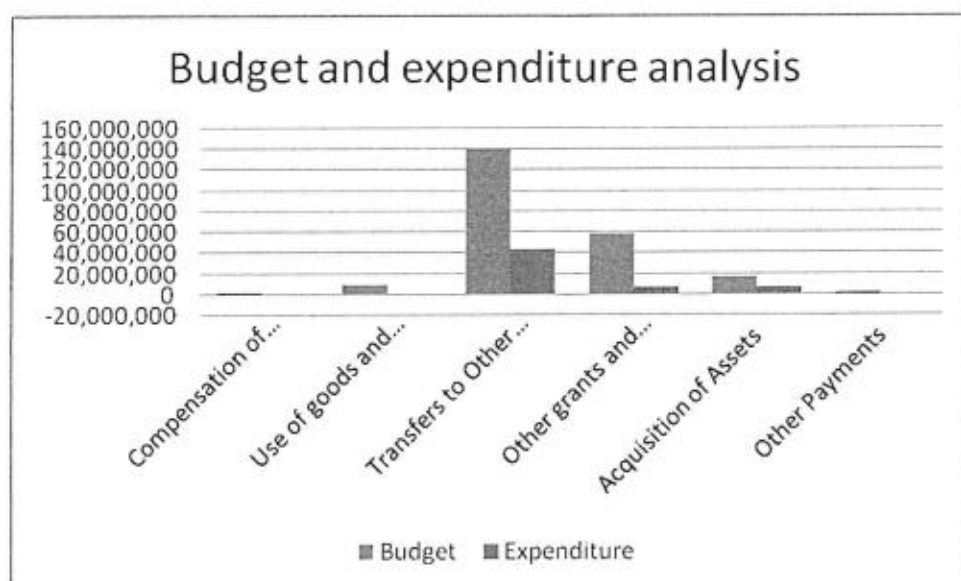
*NGCDFC Chairman*

*Ainamoi Constituency*

Guided by the vision of Ainamoi Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

The AINAMOI NG-CDF was allocated Kshs. 137 million in F/Y 2020/2021 and 20 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 123 million was disbursed to the constituency. A balance of Kshs. 69 million is due from the Board.

Below is an analysis of expenditure against the budget:



The Ainamoi NG-CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame,

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

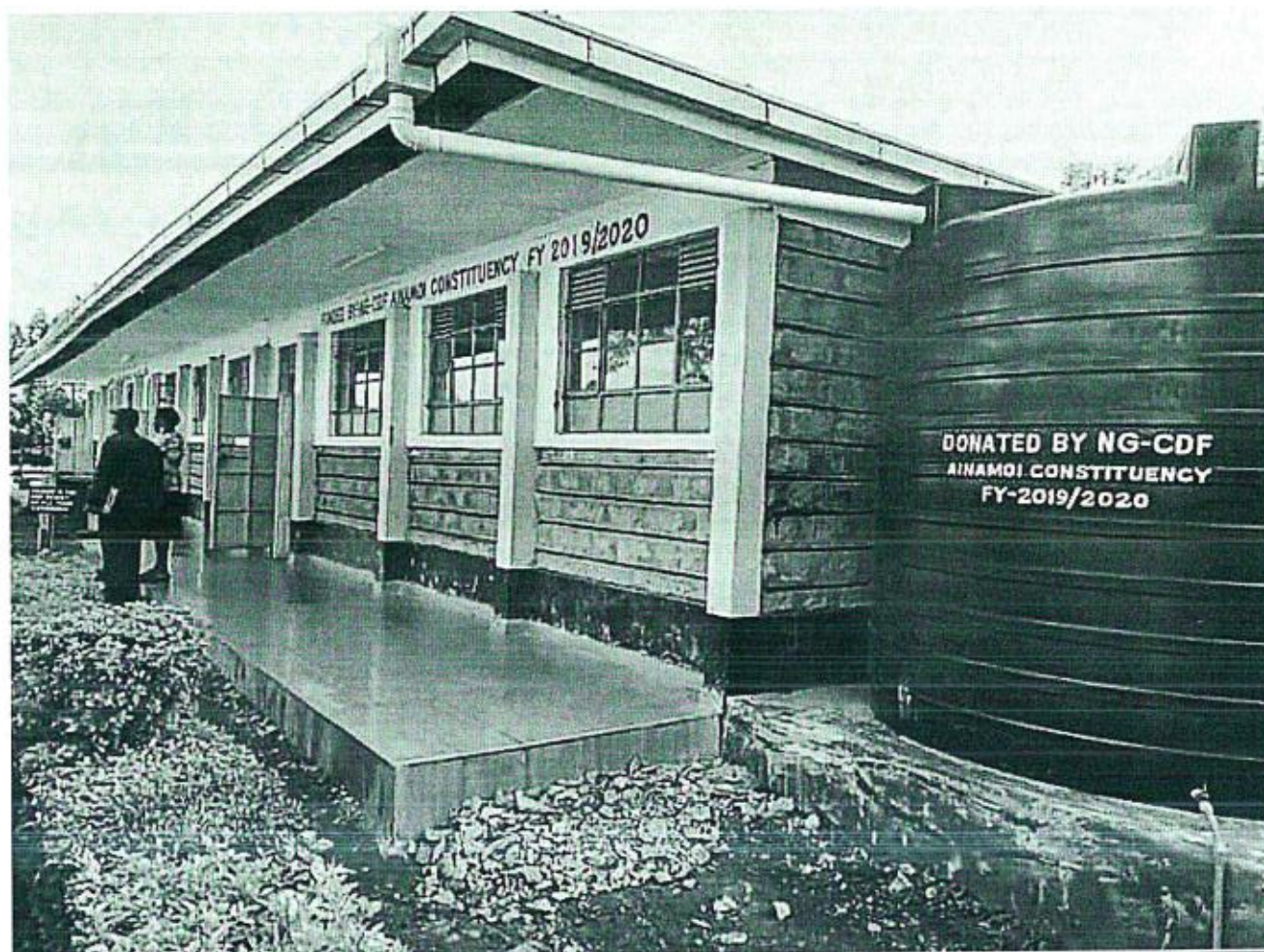
under each of the national functions priorities namely: education infrastructure and bursary, security, sports, environment through equity and sustainable development in poverty eradication at community level.

The budget Performance against actual amounts was good except for a few issues, the change of Officers, tendering process, lack of space for expansion affected the performance to some extent since implementation of projects had to be slow/ stopped for a while.

The Key achievements have been access to quality and equal opportunity in education by giving bursaries to the less fortunate students both in secondary and tertiary level, the NG-CDFC was able to award bursaries students both in secondary and tertiary level. We have also supported the youth by taking part in the sports activities within the constituency.

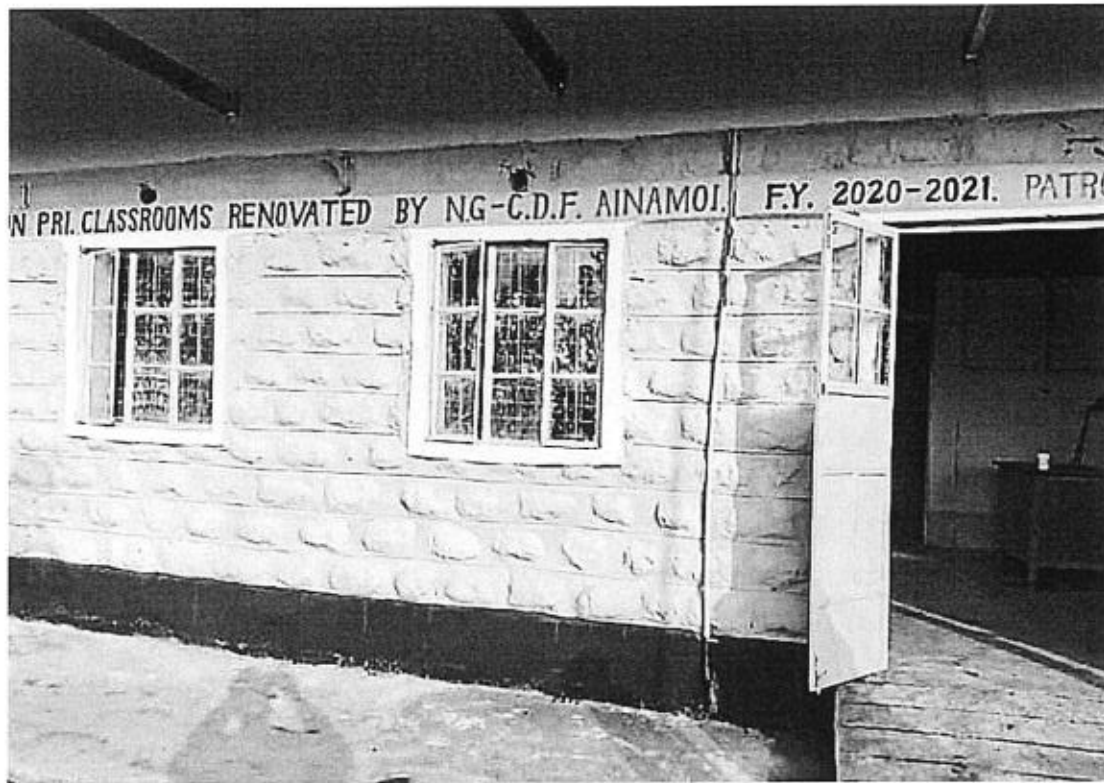
Infrastructure in the public primary and secondary school dormitories, classrooms, administration block, toilets is underway, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools, security projects of various police stations have also been constructed, renovated and this has given our security team a conducive working environment and also improved security.

Below are some of the project implemented within the financial year:

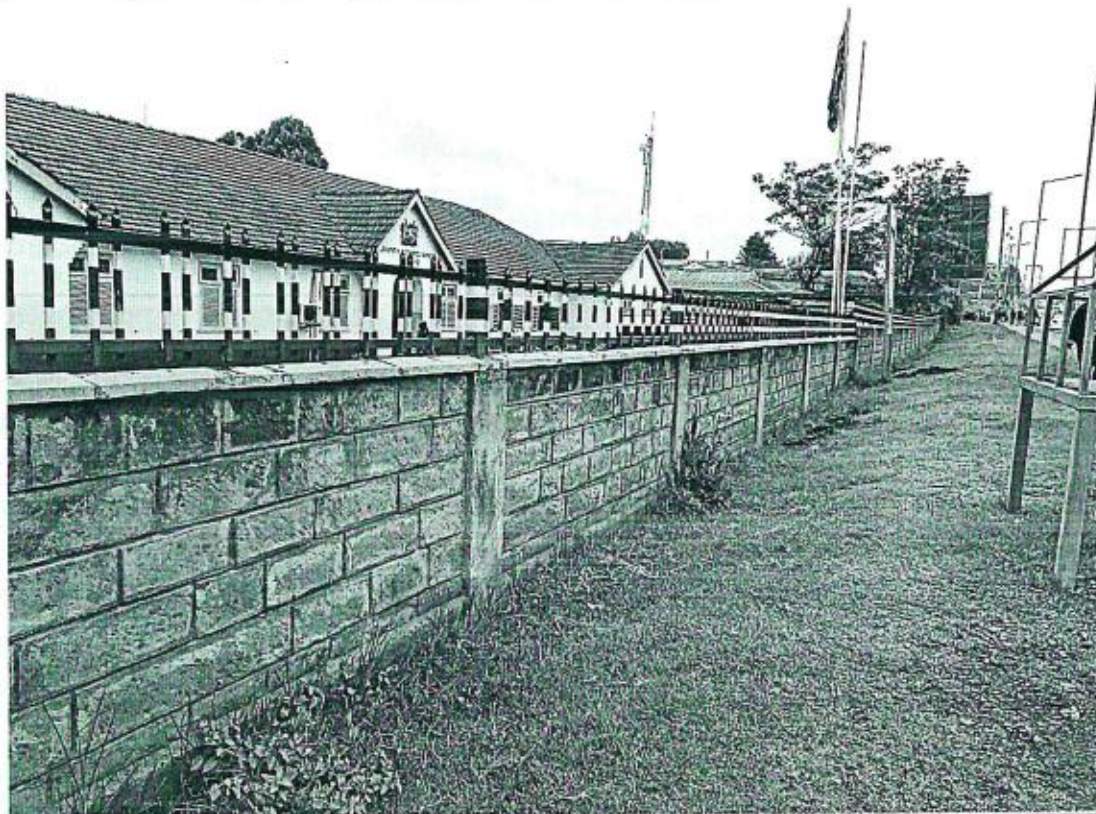


Chepkoiyo Secondary School single class FY 19/20 with water tank FY 19/20





Sumciyon Primary School: Renovation of 6No. classroom



DCC office perimeter fence FY 19/20

**Emerging issues, implementation challenges and recommendations**

Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to huge balances of unrepresented cheques on the bank reconciliation statements and eventually stale cheques, late disbursement of funds.

Sign:.....

Christopher Mibei

CHAIRMAN NG-CDF COMMITTEE

### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

#### Introduction

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

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

- To improve quantity and quality of infrastructure in the constituency
- To enhance safe built environment in the constituency
- To enhance provision of social, sports facilities and services within the constituency
- To maximise on the limited land resources during design and construction buildings
- To enhance community participation particularly youth, women and special groups
- To increase bursary and ensure efficiency and fairness in allocation

#### Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions	Number of classrooms increased from 176 to 190
				Number of laboratories increased from 14 to 16
			Number of bursary beneficiaries at all levels	Number of dormitories increased by 1
				Number of administration blocks increased by 2
				Number of dining halls increased by 1
				Number of toilets increased by 8



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

Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equipping of springs of springs	20 springs	The water tanks increased by 8
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of constructed chiefs offices increased by 8 and renovated chiefs' offices increased from by 2
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme – 20 football teams participated in tournament	Number of youth groups benefitting from the sports programme increased from 10 to 30
Emergency	Mitigate on any unforeseen occurrence in the constituency	Better learning environment for students	Number of projects with better toilets	

#### IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Ainamoi 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 Ainamoi NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

##### 2. Environmental performance

Water, Sanitation and Environmental conservation

###### a) Objectives

- ❖ To ensure each household in the constituency has access to clean safe water. To train constituents on water harvesting technologies and management.
- ❖ To have increased water and environmental conservation.

###### b) Strategies

- ❖ Increase access to safe water for domestic and institutional use.
- ❖ Increase access to sanitation facilities and clean environment
- ❖ enhance the forest cover

*c) Activities:*

- ❖ Construction of boreholes in educational institutions, dispensaries, and identified community points
- ❖ Provision of water tanks
- ❖ Construction of pit latrines in schools and other public places
- ❖ Initiate afforestation and re-forestation programme
- ❖ Establish tree nurseries
- ❖ Promote tree planting and beautification
- ❖ Identify and establish appropriate waste disposal sites
- ❖ Train people on waste management

### **3. Employee welfare**

We invest in providing the best working environment for our employees. Ainamoi 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. Ainamoi 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-**

Ainamoi NGCDF Constituency is committed to fair and ethical market practices.

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 practices ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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



d) Product stewardship by safeguarding consumer rights and interests

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

Ainamoi 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.

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

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

The Accounting Officer in charge of the NGCDF-Ainamoi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Ainamoi 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 Ainamoi 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- Ainamoi Constituency financial statements were approved and signed by the Accounting Officer on 12/09 2021.



**Chairman NGCDF Committee**  
**Name: Christopher Mibei**



**Fund Account Manager**  
**Name: Elvirah Kebaya**



# REPUBLIC OF KENYA

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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

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

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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 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 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**

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainamoi Constituency set out on pages 16 to 65, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

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



statement of receipts and payments, statement of cash flows and 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituency Development Fund - Ainamoi Constituency as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2022.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ainamoi National Government Constituency Development Fund 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 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**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.231,426,217 and Kshs.174,337,337 respectively resulting to an underfunding of Kshs.57,088,880 or 25% of the budget. Similarly, the Fund spent Kshs.173,128,529 against an approved budget of Kshs.231,426,217 resulting to an under expenditure of Kshs.58,297,688 or 25% of the budget. Further, there were no explanatory notes explaining the material variances in the budget.

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

### **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. Unauthorized Payments**

The statement of receipts and payments as disclosed in Note 5 to the financial statements reflects an amount of Kshs.9, 207,193 in respect of use of goods and services. The amount includes Kshs.288, 000 in rent arrears paid for the Constituency offices for twenty-four (24) months from July, 2018 to June, 2020. However, the amount was not disclosed in the pending payables for the year ended 30 June, 2020 and earlier years as required by the Public Sector Accounts Statements Board (PSASB) reporting template. The non-inclusion of the amounts as pending bills implied that it was not part of the approved budget in the current year and therefore the expenditure was not authorized.

### **2. Project Implementation Status**

Review of the project implementation status report indicated that there were thirty-one (31) ongoing incomplete projects and twenty (20) projects not started.

The delay in completing projects may have impacted negatively on service delivery to the public and value for money may not have been realized.

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 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**

The 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 its 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, the Management is also responsible for ensuring that the Fund's activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

- Identified and assessed 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 obtained 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 going concern 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 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 communicated 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 provided 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 Gathunga, CBS  
AUDITOR-GENERAL

Nairobi


30 September, 2022


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

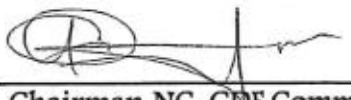
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	149,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>149,367,724</b>	<b>123,040,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,465,492	1,363,720
Use of goods and services	5	9,207,193	10,101,189
Transfers to Other Government Units	6	97,164,770	73,308,166
Other grants and transfers	7	51,913,027	22,771,630
Acquisition of Assets	8	10,424,790	2,880,640
Other Payments	9	1,953,257	580,000
<b>TOTAL PAYMENTS</b>		<b>173,128,529</b>	<b>111,005,345</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(23,760,805)</b>	<b>12,035,531</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ainamoi Constituency financial statements were approved on 12/09 2021 and signed by:

  
**Fund Account Manager**  
**Name: Elvira Kebaya**

  
**National Sub-County**  
**Accountant**  
**Name: Ismail Mbuvi**  
**ICPAK M/No: 27305**

  
**Chairman NG-CDF Committee**  
**Name: Christopher Mibei**

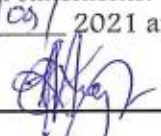





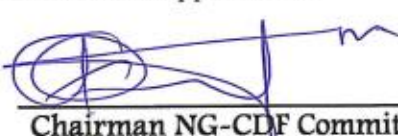
**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	1,208,808	24,969,613
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>1,208,808</b>	<b>24,969,613</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,208,808</b>	<b>24,969,613</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>1,208,808</b>	<b>24,969,613</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>		24,969,613	12,934,082
Prior year adjustments	14	-	
Surplus/Deficit for the year		(23,760,805)	12,035,531
<b>NET FINANCIAL POSITION</b>		<b>1,208,808</b>	<b>24,969,613</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ainamoi Constituency financial statements were approved on 12/09/2021 and signed by:

  
Fund Account Manager  
Name: Elvira Kebaya

  
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Accountant  
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ICPAK M/No: 27305

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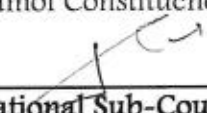
*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

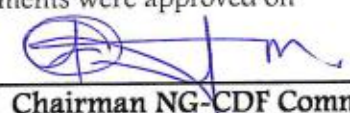
**IX. STATEMENT OF CASHFLOW**

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	149,367,724	123,040,876
Other Receipts	3	-	-
<b>Total receipts</b>		<b>149,367,724</b>	<b>123,040,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,465,492	1,363,720
Use of goods and services	5	9,207,193	10,101,189
Transfers to Other Government Units	6	97,164,770	73,308,166
Other grants and transfers	7	51,913,027	22,771,630
Other Payments	9	1,953,257	580,000
<b>Total payments</b>		<b>162,703,739</b>	<b>108,124,705</b>
<b>Total Receipts Less Total Payments</b>		<b>(13,336,015)</b>	<b>14,916,171</b>
<b>Adjusted for:</b>		-	-
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>(13,336,015)</b>	<b>14,916,171</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	10,424,790	2,880,640
<b>Net cash flows from Investing Activities</b>		<b>(10,424,790)</b>	<b>(2,880,640)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(23,760,805)</b>	<b>12,035,531</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>24,969,613</b>	<b>12,934,082</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,208,808</b>	<b>24,969,613</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ainamoi Constituency financial statements were approved on 12/06/2021 and signed by:

  
Fund Account Manager  
Name: Elvira Kebaya

  
National Sub-County  
Accountant  
Name: Ismail Mbuvi  
ICPAK M/No: 27305

  
Chairman NG-CDF Committee  
Name: Christopher Mibei



**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	24,969,613	69,367,724	231,426,217	174,337,337	57,088,880	75.3%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>24,969,613</b>	<b>69,367,724</b>	<b>231,426,217</b>	<b>174,337,337</b>	<b>57,088,880</b>	<b>75.3%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,408,050	-	57,442	2,465,492	2,465,492	0	100.0%
Use of goods and services	6,561,622	2,645,570	-	9,207,193	9,207,193	0	100.0%
Transfers to Other Government Units	74,437,000	7,627,770	58,917,000	140,981,770	97,164,770	43,817,000	68.9%
Other grants and transfers	43,332,207	5,463,656	10,393,282	59,189,144	51,913,027	7,276,117	87.7%
Acquisition of Assets	10,350,000	7,119,360	-	17,469,360	10,424,790	7,044,570	59.7%
Other Payments	-	1,953,257	-	1,953,257	1,953,257	(0)	100.0%
Funds pending approval**	-	160,000	-	160,000	-	160,000	0.0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>24,969,613</b>	<b>69,367,724</b>	<b>231,426,216</b>	<b>173,128,529</b>	<b>58,297,687</b>	<b>74.8%</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.*

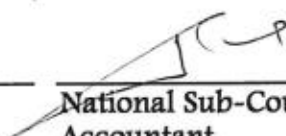



The underutilization in the Transfers to Other Government Units, Other grants and transfers was occasioned by delays in disbursement of Funds from the Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	58,297,687
Less undisbursed funds receivable from the Board as at 30th June 2021	57,088,879
	1,208,808
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/21	1,208,808

The NGCDF-Ainamoi Constituency financial statements were approved on 12/09/ 2021 and signed by:

  
Fund Account Manager  
Name: Elvira Kebaya

  
National Sub-County  
Accountant  
Name: Ismail Mbuvi  
ICPAK M/No: 27305

  
Chairman NG-CDF Committee  
Name: Christopher Mibei





**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,408,050	-	57,442	2,465,492	2,465,492	0
1.2 Committee allowances	1,142,000	1,005,900	-	2,147,900	2,147,900	-
1.3 Use of goods and services	2,857,344	987,248	-	3,844,593	3,844,593	-
1.4 Acquisition of assets			-	-	-	-
<b>Total</b>	<b>6,407,394</b>	<b>1,993,148</b>	<b>57,442</b>	<b>8,457,985</b>	<b>8,457,985</b>	<b>0</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	496,400	-	-	496,400	496,400	-
2.2 Committee allowances	400,000	-	-	400,000	400,000	-
2.3 Use of goods and services	1,665,878	652,422	-	2,318,300	2,318,300	0
<b>Total</b>	<b>2,562,278</b>	<b>652,422</b>	<b>-</b>	<b>3,214,700</b>	<b>3,214,700</b>	<b>0</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	7,192,207	583,083	-	7,775,290	7,775,290	(0)
3.2 Secondary schools	-	650,000	-	650,000	650,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	967,735	-	967,735	-	967,735
<b>Total</b>	<b>7,192,207</b>	<b>2,200,818</b>	<b>-</b>	<b>9,393,025</b>	<b>8,425,290</b>	<b>967,735</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	21,700,000	-	-	21,700,000	21,123,723	576,277
4.2 Tertiary Institutions	10,000,000	-	9,891,282	19,891,282	19,414,014	477,268
4.3 Social Security	-	-	-	-	-	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
<b>4.4 Special Needs</b>	-	-	-	-	-	-
<b>Total</b>	<b>31,700,000</b>	<b>-</b>	<b>9,891,282</b>	<b>41,591,282</b>	<b>40,537,737</b>	<b>1,053,545</b>
<b>5.0 Sports</b>						
5.1	2,000,000	2,212,838	-	4,212,838	-	4,212,838
<b>Total</b>	<b>2,000,000</b>	<b>2,212,838</b>	<b>-</b>	<b>4,212,838</b>	<b>-</b>	<b>4,212,838</b>
<b>6.0 Environment</b>						
Ainaposiot Primary school	10,000	-	-	10,000	-	10,000
Binyiny Primary school	10,000	-	-	10,000	-	10,000
Chepeng'obob Primary school	10,000	-	-	10,000	-	10,000
Kapikwen Primary school	10,000	-	-	10,000	-	10,000
Keongo Primary school	10,000	-	-	10,000	-	10,000
Kerego Primary school	10,000	-	-	10,000	-	10,000
Kosisit Primary school	10,000	-	-	10,000	-	10,000
Laliat Primary school	10,000	-	-	10,000	-	10,000
Motobo Primary school	10,000	-	-	10,000	-	10,000
Torsogek Primary school	10,000	-	-	10,000	-	10,000
		1		1	-	1
<b>Total</b>	<b>100,000</b>	<b>1</b>	<b>-</b>	<b>100,001</b>	<b>-</b>	<b>100,001</b>
<b>7.0 Primary Schools Projects</b>						
Ainapkoror Primary school			950,000	950,000	950,000	-
Ainaposiot Primary school			950,000	950,000	950,000	-
Bagao Primary School.	1,200,000	500,000		1,700,000	1,700,000	-
Barsayan Primary School	950,000		40,000.00	990,000	40,000	950,000
Bechulelach Primary School	950,000		990,000.00	1,940,000	990,000	950,000
Binyiny Primary School	950,000		40,000.00	990,000	990,000	-



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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chebigen Primary		750,000	1,000,000.00	1,750,000	1,750,000	-
Chemagaldit Primary School	1,900,000			1,900,000		1,900,000
Chemobei Primary School	1,000,000		40,000.00	1,040,000	1,040,000	-
Chemugusu Primary School			40,000.00	40,000	40,000	-
Chepkoinik Primary School	1,000,000			1,000,000		1,000,000
Chepkolon Primary School			1,540,000.00	1,540,000	1,540,000	-
Chepkurbet Primary School	1,500,000		40,000.00	1,540,000	40,000	1,500,000
Cheplel Primary School			540,000.00	540,000	540,000	-
Chepng'etuny Primary School			1,000,000.00	1,000,000	1,000,000	-
Chepng'obob Primary School	1,000,000			1,000,000	1,000,000	-
Itoibei Primary School			990,000.00	990,000	990,000	-
Kaboloin Primary School	500,000			500,000	500,000	-
Kaboswa Primary School	1,000,000			1,000,000		1,000,000
Kamasian Primary School	1,200,000		1,040,000.00	2,240,000	40,000	2,200,000
Kapcheptoror Primary School		3,507,770.40		3,507,770	3,507,770	0
Kapkiam Primary School			1,040,000.00	1,040,000	1,040,000	-
Kapkwen Primay School			40,000.00	40,000	40,000	-
Kapsilangwa Primary School			990,000.00	990,000	990,000	-
Kaptorol Primary School		500,000	540,000.00	1,040,000	1,040,000	-
Keongo Primary School	1,500,000			1,500,000	1,500,000	-
kerego Primary school			500,000.00	500,000	500,000	-
Ketipyese Primary Scool			40,000.00	40,000	40,000	-
Kiboybei Primary School			1,540,000.00	1,540,000	1,540,000	-
Kiburuny Primary School	1,000,000			1,000,000		1,000,000
Kimeswon Primary School	950,000		40,000.00	990,000	40,000	950,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Kinyose Primary School	950,000		100,000.00	1,050,000	100,000	950,000
Kipchebor Primary School	750,000		40,000.00	790,000	40,000	750,000
Kipkeron Primary School	950,000			950,000		950,000
Kipsigori Baraka Primary School	950,000		40,000.00	990,000	40,000	950,000
Koibeiyo Primary School			40,000.00	40,000	40,000	-
Kosisi Primary School		120,000	40,000.00	160,000	160,000	-
Kipset Primary School		500,000	2,040,000.00	2,540,000	2,540,000	-
Kiptegan Primary School	950,000			950,000		950,000
Kisabei Primary School			40,000.00	40,000	40,000	-
Koigaron Primary School	1,500,000		40,000.00	1,540,000	1,540,000	-
Koisgat Primary School	260,000		950,000.00	1,210,000	1,210,000	-
Koisamoi Primary School			40,000.00	40,000	40,000	-
Koitamal Primary School	1,000,000			1,000,000		1,000,000
Kondametel Primary School	1,900,000		340,000.00	2,240,000	2,240,000	-
Lamayai Primary School			950,000.00	950,000	950,000	-
Lelechwet Primary School			40,000.00	40,000	40,000	-
Manyoror Primary School			1,000,000.00	1,000,000	1,000,000	-
Metro primary school			40,000.00	40,000	40,000	-
Motiosiet Primary School			40,000.00	40,000	40,000	-
Motobo Primary school			40,000.00	40,000	40,000	-
Mulkielwet Primary School			40,000.00	40,000	40,000	-
Mureret Primary School			40,000.00	40,000	40,000	-
Ng'echerok Primary School	750,000			750,000	750,000	-
Ng'enybare Primary School	1,000,000			1,000,000	1,000,000	-
Ngororga Primary School			2,000,000.00	2,000,000	2,000,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Ogirgir Primary School	950,000			950,000	950,000	-
Otui Primary School	950,000		40,000.00	990,000	40,000	950,000
Rongai Primary School			540,000.00	540,000	540,000	-
Samaria Primary School	950,000			950,000		950,000
Samutet Primary School			500,000.00	500,000	500,000	-
Sitotwet Primary School	1,000,000			1,000,000	1,000,000	-
Songinin Primary School	1,000,000			1,000,000		1,000,000
Sosit Primary School			40,000.00	40,000	40,000	-
St. John Cheribo Primary School			750,000.00	750,000	750,000	-
St. Patricks Primary			500,000.00	500,000	500,000	-
Sugutek Ielach Primary School	950,000			950,000		950,000
Sumciyon Primary School			1,000,000.00	1,000,000	1,000,000	-
Telanet Primary School			1,000,000.00	1,000,000	1,000,000	-
Torit Primary School	1,000,000			1,000,000		1,000,000
Torsogek Primary School					860,000	(860,000)
Queentete Primary School			40,000.00	40,000	40,000	-
<b>Total</b>	<b>34,360,000</b>	<b>5,877,770</b>	<b>26,240,000</b>	<b>66,477,770</b>	<b>45,487,770</b>	<b>20,990,000</b>
<b>8.0 Secondary Schools Projects</b>						
AIC Telanet Girls Secondary School	1,500,000		1,000,000	2,500,000	2,500,000	-
Ainamoi Secondary School	7,109,000			7,109,000	3,600,000	3,509,000
Brooke day Secondary School	2,000,000			2,000,000		2,000,000
Chebigen Secondary School	1,000,000		1,000,000	2,000,000	2,000,000	-
Chemorir Day Secondary School			950,000	950,000	950,000	-
Chepkoiyo Secondary School	950,000			950,000		950,000
Chepng'obob Secondary School	7,109,000			7,109,000	3,600,000	3,509,000



**Ainamoi Constituency**  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
Kaboloin Secondary School	1,500,000		500,000	2,000,000	2,000,000	-
Kapng'etuny Secondary School	500,000		2,000,000	2,500,000	2,000,000	500,000
Kapsoit Secondary School	1,000,000	750,000		1,750,000	1,000,000	750,000
Kapsoit Secondary School	7,109,000			7,109,000	3,600,000	3,509,000
Kaptebeswet Secondary School			7,109,000	7,109,000	7,109,000	-
Kengeut Secondary School	2,100,000			2,100,000		2,100,000
Keongo Secondary School			7,109,000	7,109,000	7,109,000	-
Kericho Township Secondary School	700,000			700,000	700,000	-
Ketitui Secondary School	1,000,000			1,000,000	1,000,000	-
Kinyose Primary School				-		-
Kipchumchim Boys Secondary School	2,000,000			2,000,000		2,000,000
Kipchumchim Day Secondary School	1,000,000			1,000,000		1,000,000
Maso Secondary School.	1,500,000			1,500,000		1,500,000
Moi Sitotwet Secondary School			7,109,000	7,109,000	7,109,000	-
Motobo Secondary School			900,000	900,000	400,000	500,000
Poiywek Secondary School		1,000,000		1,000,000	1,000,000	-
Sumeiyon Secondary School	1,000,000		1,000,000	2,000,000	2,000,000	-
Torit Girls Secondary School	1,000,000		4,000,000	5,000,000	4,000,000	1,000,000
				-		-
Total	40,077,000	1,750,000	32,677,000	74,504,000	51,677,000	22,827,000
9.0 Tertiary institutions Projects				-		-
						-
Total		-	-	-	-	-
10.0 Security Projects				-		-
Binyiny Chiefs Office			500,000	500,000		500,000

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapsaos Chief's Office		250,000		250,000	250,000	-
Kapsoit Chief's Office		300,000		300,000	300,000	-
Kericho Administration Police camp			2,000	2,000		2,000
Kibchebor AP Camp		500,000		500,000	500,000	-
Kipchinchim Chiefs office	1,200,000			1,200,000	1,200,000	-
Maso Chiefs office	440,000			440,000		440,000
Sitotwet Chiefs office	700,000		-	700,000	700,000	-
<b>Total</b>	<b>2,340,000</b>	<b>1,050,000</b>	<b>502,000</b>	<b>3,892,000</b>	<b>2,950,000</b>	<b>942,000</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles	350,000		-	350,000	-	350,000
11.2 Construction of CDF office	10,000,000	7,119,360	-	17,119,360	10,424,790	6,694,570
11.3 Purchase of furniture and equipment	-		-	-	-	-
11.4 Purchase of computers	-		-	-	-	-
<b>Total</b>	<b>10,350,000</b>	<b>7,119,360</b>	<b>-</b>	<b>17,469,360</b>	<b>10,424,790</b>	<b>7,044,570</b>
<b>12.0 Other payments</b>						
Strategic Plan		784,000		784,000	784,000	-
ICT Hubs		1,169,257	-	1,169,257	1,169,257	(0)
<b>Total</b>	<b>-</b>	<b>1,953,257</b>	<b>-</b>	<b>1,953,257</b>	<b>1,953,257</b>	<b>(0)</b>
<b>13.0 unallocated fund</b>						
AIA		160,000		160,000		160,000
PMC						
<b>Total</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>
<b>GRAND TOTAL</b>	<b>137,088,879</b>	<b>24,969,613</b>	<b>69,367,724</b>	<b>231,426,216</b>	<b>173,128,529</b>	<b>58,297,687</b>

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(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)

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## **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-Ainamoi Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

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

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

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

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

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

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

#### **Proceeds from Sale of Assets**

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

#### **Other receipts**

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

#### ***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

#### **8. Accounts Payable**

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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 14<sup>th</sup> June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

#### **13. Subsequent Events**

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

#### **14. Errors**

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

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



**15. Related Party Transactions**

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

## **XII. NOTES TO THE FINANCIAL STATEMENTS**

### **1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board: Normal disbursement			
AIE NO	B047166		55,040,876
AIE NO	B041435		20,000,000
AIE NO	B047355		4,000,000
AIE NO	B047850		7,000,000
AIE NO	B049220		14,000,000
AIE NO	B104232		23,000,000
AIE NO	B104869	69,367,724	
AIE NO	B128339	8,000,000	
AIE NO	B124883	8,500,000	
AIE NO	B119689	12,000,000	
AIE NO	B119729	6,900,000	
AIE NO	B124699	8,000,000	
AIE NO	B132084	6,000,000	
AIE NO	B138752	12,000,000	
AIE NO	B126048	7,000,000	
AIE NO	B126338	11,600,000	
<b>TOTAL</b>		<b>149,367,724</b>	<b>123,040,876</b>

### **2. PROCEEDS FROM SALE OF ASSETS**

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

*Ainamoi Constituency  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

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

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,465,492	1,324,920
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	18,000
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	20,800
<b>Total</b>	<b>2,465,492</b>	<b>1,363,720</b>



*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	133,018	899,700
Electricity	-	13,412
Water & sewerage charges	-	-
Office rent	288,000	-
Communication, supplies and services	366,598	-
Domestic travel and subsistence	391,000	-
Printing, advertising and information supplies & services	-	1,544,489
Rentals of produced assets	-	-
Training expenses	496,400	-
Hospitality supplies and services	482,640	312,000
Other committee expenses	405,258	3,545,000
Committee allowance	4,240,620	2,717,200
Insurance costs	-	246,000
Specialised materials and services	-	-
Office and general supplies and services	658,197	-
Fuel , oil & lubricants	860,000	300,000
Other operating expenses	-	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	827,962	523,388
Routine maintenance- other assets	57,500	-
<b>Total</b>	<b>9,207,193</b>	<b>10,101,189</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	45,487,770	41,370,000
Transfers to secondary schools (see attached list)	51,677,000	28,757,349
Transfers to tertiary institutions (see attached list)	-	3,180,817
<b>TOTAL</b>	<b>97,164,770</b>	<b>73,308,166</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,123,723	1,146,630
Bursary – tertiary institutions (see attached list)	19,414,014	8,125,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security projects (see attached list)	2,950,000	5,800,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	1,000,000
Emergency projects (see attached list)	8,425,290	6,700,000
<b>Total</b>	<b>51,913,027</b>	<b>22,771,630</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings- NGCDF office	10,424,790	2,880,640
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>10,424,790</b>	<b>2,880,640</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	784,000	580,000
ICT Hub	1,169,257	-
	<b>1,953,257</b>	<b>580,000</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, Kericho Branch . Ainamoi NG-CDF-Acc. no. 1103615831</i>	1,208,808	24,969,613
<b>Total</b>	1,208,808	24,969,613
<b>10B: CASH IN HAND</b>		
Location 1	-	-
<b>Total</b>	-	-

**11: OUTSTANDING IMPRESTS**

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

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

**12A. RETENTION**

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

**12B. GRATUITY**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	24,969,613	12,934,082
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>24,969,613</b>	<b>12,934,082</b>

**14. PRIOR YEAR ADJUSTMENTS**

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

**\*\* The adjusted balances are not carried down on the face of the financial statement.**

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2020-2021 KShs	2019-2020 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	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

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

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	144,000	-
<b>Total</b>	<b>144,000</b>	<b>-</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	-	1,079,076
Use of goods and services	-	784,558
Amounts due to other Government entities (see attached list)	43,817,000	35,661,006
Amounts due to other grants and other transfers (see attached list)	7,276,117	42,051,492
Acquisition of assets	7,044,570	7,119,360
Others ( <i>specify</i> )	-	7,641,844
Funds pending approval	160,000	0
	<b>58,297,687</b>	<b>94,337,336</b>



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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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

	2020-2021	2019-2020
	77,119,394	25,178,883.74
PMC account balances (see attached list)	77,119,394	25,178,884
	77,119,394	25,178,884



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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
<b>Construction of buildings</b>	a	b	c	d=a-c	
1.					
2.					
3.					
<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>					



**Aburmoi Constituency**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
NG-CDPC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**ANNEX 3 – UNUTILIZED FUND**

Name		Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		-	57,442	
Use of goods & services		-	2,195,012	
Amounts due to other Government entities				
<b>PRIMARY SCHOOL</b>				
Ainapkoror Primary school	Construction of one classroom and purchase of desk	-	950,000	
Ainapsoiot Primary school	Construction of one classroom and purchase of desk	-	950,000	
Bagao Primary School.	Construction of one classroom	-	500,000	
Barsayan Primary School	Construction of one classroom & Purchase of Desk	950,000	40,000	
Bechulelach Primary School	contruction of a classroom and purchase of desk	950,000	990,000	
Binyiny Primary School	Purchase of Desk	-	40,000	
Chebigen Primary	leveling of field and construction of shed &renovation of 3 classrooms	-	1,750,000	
Chemagaldit Primary School	Construction of two classroom	1,900,000	-	
Chemobei Primary School	Purchase of Desk	-	40,000	
Chemugusu Primary School	purchase of desk	-	40,000	
Chepkoinik Primary School	Purchase of 0.5 acres of land	1,000,000	-	

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Chepkolom Primary School	Purchase of Desk	-	1,540,000	
Chepkurbet Primary School	renovation of 7 classroom & Purchase of Desk	1,500,000	40,000	
Cheplel Primary School	Purchase of Desk	-	540,000	
Chepng'etuny Primary School	purchase of 1 acres piece of land	-	1,000,000	
Itoihei Primary School	contruction f classroom and Purchase of Desk	-	990,000	
Kaboswa Primary School	renovation of 4 classrooms	1,000,000	-	
Kamasian Primary School	Construction of classrooms , purchase of desk & Purchase of 0.2 acres of land	2,200,000	1,040,000	
Kapcheptoror Primary School	construction of ICT center	0	3,507,770	
Kapkiam Primary School	construction of classroom	-	1,040,000	
Kapkwon Primary School	Purchase of Desk	-	40,000	
Kapsilangwa Primary School	construction of classroom & Purchase of Desk	-	990,000	
Kaploroi Primary School	Purchase of land 0.5 acres (kshs 500,000), Construction of one classroom(kshs 500,000) and purchase of desk (kshs 40,000	-	1,040,000	
kerego Primary school	renovation of two classrooms and purchase of desks	-	500,000	
Ketiipyese Primary Scool	Purchase of Desk	-	40,000	
Kiboybei Primary School	renovation of 5 classroom and purchase of desk	-	1,540,000	
Kiburuny Primary School	Purchase of one acre of land	1,000,000	-	



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Kimeswon Primary School	Purchase of Desk	950,000	40,000	
Kinyose Primary School	Purchase of Desk	950,000	100,000	
Kipchebor Primary School	Purchase of Desk	750,000	40,000	
Kipkeron Primary School	Construction of a classroom	950,000	-	
Kipsigori Baraka Primary School	Construction of a classroom & Purchase of Desk	950,000	40,000	
Koibeiyot Primary School	Purchase of Desk	-	40,000	
Kosisit Primary School	Purchase of Desk	-	160,000	
Kipsotet Primary School	Purchase 0.4 acre piece of land, construction of classroom & Purchase of Desk	-	2,540,000	
Kiptegan Primary School	Construction of a classroom	950,000	-	
Kisabei Primary School	Purchase of Desk	-	40,000	
Koigaron Primary School	Purchase of Desk	-	40,000	
Koisagat Primary School	construction of classroom & Purchase of Desk	-	950,000	
Koisamoi Primary School	Purchase of Desk	-	40,000	
Koitamat Primary School	renovation of 4 classrooms	1,000,000	-	
Kondametul Primary School	Purchase of Desk	-	340,000	
Lamayat Primary School	construction of 1 classroom and purchase of desk	-	950,000	
Lelechwet Primary School	Purchase of Desk	-	40,000	

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Manyoror Primary School	renovation of 3 classrooms and purchase of desks	-	1,000,000	
Metro primary school	purchase of desk	-	40,000	
Motosiet Primary School	purchase of desk	-	40,000	
Motobo Primary school	purchase of desk	-	40,000	
Mulkelwet Primary School	Purchase of Desk	-	40,000	
Mureret Primary School	Purchase of Desk	-	40,000	
Ngororga Primary School	Purchase one acre piece of land	-	2,000,000	
Otui Primary School	construction of a classroom & Purchase of Desk	950,000	40,000	
Rongai Primary School	contruction of a classroom,purchase of desk	-	540,000	
Samaria Primary School	construction of a classroom	950,000	-	
Samutet Primary School	renovation of 2 classroom	-	500,000	
Songinin Primary School	Purchase of one acre of land	1,000,000	-	
Sosit Primary School	Purchase of Desk	-	40,000	
St. John Cheribo Primary School	construction of a classroom	-	750,000	
St. Patricks Primary	renovation of two classrooms and purchase of desks	-	500,000	
Sugutek Ielach Primary School	construction of a classroom	950,000	-	
Sumeiyon Primary School	renovation of 3 classrooms and purchase of desks	-	1,000,000	
Telanel Primary School	renovation of 3 classroom	-	1,000,000	

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Torit Primary School	renovation of 4 classrooms	1,000,000	-
Torsogek Primary School		(860,000)	-
Queentete Primary School	purchase of desk	-	40,000
<b>Secondary Schools Projects</b>			
AIC Telanet Girls Secondary School	construction of laboratory	-	1,000,000
Ainamoi Secondary School	purchase of bus	3,509,000	-
Brooke day Secondary School	construction of laboratory	2,000,000	-
Chebigen Secondary School	construction of multipurpose hall	-	1,000,000
Chemorir Day Secondary School	construction of a classroom	-	950,000
Chepkoiyo Secondary School	construction of a classroom	950,000	-
Chepng'obob Secondary School	purchase of bus	3,509,000	-
Kaboloin Secondary School	construction of twin lab	-	500,000
Kapng'etuny Secondary School	construction of laboratory	500,000	2,000,000
Kapsoit Secondary School	leveling of field and construction of sheds	750,000	750,000
Kapsoit Secondary School	purchase of bus	3,509,000	-
Kaptesbeswet Secondary School	purchase of bus	-	7,109,000
Kenegut Secondary School	construction of laboratory	2,100,000	-
Keongo Secondary School	purchase of bus	-	7,109,000
Kipchinchim Boys Secondary	construction of a dormitory		

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School		2,000,000	-	
Kipchinchim Day Secondary School	Purchase of 0.15 acres of land	1,000,000	-	
Maso Secondary School.	construction of laboratory	1,500,000	-	
Moi Sitotwet Secondary School	purchase of bus	-	7,109,000	
Motobo Secondary School	construction of classroom and laboratory	500,000	900,000	
Poiywek Secondary School	Construction of twin lab	-	1,000,000	
Sumeiyon Secondary School	Construction of two classrooms	-	1,000,000	
Torit Girls Secondary School	construction of latrine and dormitory	1,000,000	4,000,000	
<b>Sub-Total</b>		<b>43,817,000</b>	<b>66,544,770</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Security Projects</b>				
Binyiny Chiefs Office	Completion of Chiefs Office	500,000	500,000	
Kapsaos Chiefs Office	Construction of 4 door toilet	-	250,000	
Kapsoit Chiefs Office	Renovation of chief office	-	300,000	
Kericho Administration Police camp	completion of residential house	2,000	2,000	
Kilbechor AP Camp	completion of residential house	-	500,000	
Maso Chiefs office	Purchase of 0.4 acres of land	440,000	-	
<b>Bursary</b>				
Secondary Schools				



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		576,277	-
Tertiary Institutions		477,268	9,891,282
Sports		4,212,838	2,212,838
Environment		100,001	1
Emergency		967,735	2,651,376
<b>Sub-Total</b>		<b>7,276,117</b>	<b>16,307,496</b>
<b>Acquisition of assets</b>			
Motor Vehicles		350,000	-
Construction of CDF office		6,694,570	7,119,360
<b>Others (specify)</b>			
Strategic Plan		-	784,000
ICT Hubs		(0)	1,169,257
<b>Sub-Total</b>		<b>7,044,570</b>	<b>9,072,617</b>
Funds pending approval		160,000	160,000
<b>Grand Total</b>		<b>58,297,687</b>	<b>94,337,337</b>

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/20</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2020/21</b>
Land	-	-	-	-
Buildings and structures	2,880,640	10,424,790	-	13,305,430
Transport equipment	6,479,510	-	-	6,479,510
Office equipment, furniture and fittings	589,500	-	-	589,500
ICT Equipment, Software and Other ICT Assets	268,000	-	-	268,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>10,217,650</b>	<b>10,424,790</b>	<b>-</b>	<b>20,642,440</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Otui Primary School	Equity	280190268434		95,114.00
AIC Telanet Secondary School	KCB	1139125818	1,159,581.00	
Ainamoi Secondary School	KCB	1285696077	107,073.00	
Ainaparsiot Primary School	KCB	1109616740	937,470.15	
Ainapkoror Primary School	KCB	1226781349	954,486.70	5,677.70
Ainapsosiot Primary School	KCB	1109616740		16,835.15
Arorwet Cheribo Pri School	KCB	1150676078	236,988.20	94,557.82
Bagao Primary School	KCB	1161329013	3,029,775.45	1,161,092.45
Barsaiyan Primary School	KCB	1202584799	830.50	956.50
Bechulelach Primary School	KCB	1137215275	630,737.30	48,034.50
Binyiny Primary School	KCB	1137224304	1,018,509.00	1,163.00
Brooke Day Secondary School	KCB	1233557645	493,047.00	198,782.00
Buchenge Secondary School	KCB	1136481176	503,439.60	550,211.20
Chebigen B Primary School	KCB	1225444187	38,789.00	38,789.00
Chebigen Primary School	KCB	1258618044	1,036,005.00	
Chebigen Secondary School	KCB	1116107465	1,020,109.15	1,155,548.15
Chemagaldit Primary School	KCB	1149818638	49,026.05	51,282.05
Chemobei Primary School	KCB	1175797340	1,328,493.85	1,230,875.85
Chepkoinik Primary School	KCB	1161082042	5,370.00	5,370.00
Chepkoiyo Primary School	KCB	1204431663	2,398.50	427,230.50
Chepkoiyo Secondary School	KCB	1129342271	11,115.00	
Chepkolon Primary School	KCB	1161725938	580,637.60	519,452.60
Chepkurbet Primary School	KCB	1184139113	6,032.80	8,288.80
Cheplel Primary School	KCB	1150691239	254,544.00	32,594.00
Cheplil Primary School	KCB	1137215364	101.50	1,292.50



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Chepngobob Secondary School	KCB	1161471626	212,948.35	1,933,925.85
Cheribo Arorwet Primary School	KCB	1150676078	236,988.02	
Cherungus Primary School	KCB	1161716610	455,721.90	
Highlands Primary School	KCB	1119267048	18,217.70	18,217.70
Itobei Primary School	KCB	1152511513	394,428.30	1,341.90
Kaboloin Primary School	KCB	1113759216	582,984.90	
Kaboloin Secondary School	KCB	1136084711	1,502,482.00	
Kaboswa Primary School	KCB	1283492490	498,975.00	
Kamasian Primary School	KCB	1161229086	40,542.75	
Kamelilo Primary School	KCB	1167144287	4,479.00	4,479.00
Kapcheptendeniet Primary School	KCB	1176666509	2,493.00	2,493.00
Kapcheptoror Primary School	KCB	1177269570	4,683,850.15	8,013.95
Kapkiam Primary School	KCB	1239607733	1,996,507.00	960,000.00
Kapkiam Secondary School	KCB	1149718234	1,168,416.50	1,169,853.50
Kapng'etuny Secondary School	KCB	1147955190	2,002,452.80	178,578.80
Kapng'etuny Primary School	KCB	1208135864	0.00	2,469.50
Kapsaos Chiefs Office	KCB	1272276945	63,284.00	
Kapsigirio Primary School	KCB	1154471888	874.35	480.35
Kapsilangwa Primary School	KCB	1225732131	992,225.40	24,179.40
Kapsoit Secondary School	KCB	1141542560	2,752,124.00	740,941.00
Kaptebeswet Secondary School	KCB	1150010738	3,560,251.48	
Kaptoroi Primary School	KCB	1117728935	1,002,316.25	3,633.25
Kenegut Day Secondary School	KCB	1172460671	257,250.90	2,439,574.00
Kenegut Primary School	KCB	1114189235	71,265.20	509,930.20
Keongo Primary School	KCB	1202922384	40.00	1,105.00
Keongo Secondary School	KCB	1109393539	3,651,349.00	

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

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kerego Primary School	KCB	1157943373	137,335.00	601.40
Kericho Day Secondary School	KCB	1276597819	62,319.00	
Kericho Township Primary school	KCB	1169822959	2,867.00	2,867.00
Ketipyese Primary School	KCB	1153816954	177.50	1,368.50
Ketitui Secondary School	KCB	1156561507	1,082,308.50	
Kiboybei Primary School	KCB	1175908568	337,065.00	84,202.00
Kimasian Primary School	KCB	1161229086	40,542.75	71,166.60
Kimeswon Primary School	KCB	1176001809	104,150.90	82,336.90
Kipchebor Ap Camp	KCB	1279327138	500,000.00	
Kipchimchim Boys Secondary School	KCB	1239547633	19.00	
Kipchimchim Primary School	KCB	1167243498	1,475.00	1,475.00
Kipkwes Primary School	KCB	1144706548	833.60	
Kiprotgorik Primary School	KCB	1160142378	139,673.95	862,579.95
Kipsigis Girls Secondary School	KCB	1285394593	500,000.00	
Kipsigori Baraka Primary School	KCB	1149574305	131,075.40	459,804.35
Kipsotet Primary School	KCB	1128702916	1,057.85	164,047.85
Kiptegan Primary School	KCB	1149439246	4,579.85	
Kiptoroi Primary School	KCB	1117728935	1,002,316.25	
Kisabei Primary School	KCB	1150689609	387,444.10	1,260,700.10
Koibeiyyot Primary School	KCB	1176162179	303,044.80	114,511.90
Koigaron Primary School	KCB	1160874077	1,503,840.00	951,826.00
Koisagat Primary School	KCB	1203457839	341,354.25	5,725.00
Koitaabmat Primary School	KCB	1161348182	119,232.00	89,287.50
Kondametul Primary School	KCB	1150668415	2,700,285.65	2,541.65
Kosisit Primary School	KCB	1157944353	32,952.60	488,077.00
Laliat Primary School	KCB	1175694207	907.00	113,924.00

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Laliat Secondary School	KCB	1136922180	0.00	1,250.00
Lamayat Primary School	KCB	1200694791	517,360.60	954,556.00
Lelechwet Primary School	KCB	1226217109	728.75	10,852.75
Lemeiywet Pri. School	KCB	1172276161	599.00	1,664.00
Manyoror Primary School	KCB	1206475323	704,647.50	
Manyoror Secondary School	KCB	1121891225	355,281.00	1,023,795.00
Maso Secondary School	KCB	1153557495	8,244.50	6,943.50
Merto Dispensary	KCB	1157819419	1,296.70	1,490.70
Merto Primary School	KCB	1202988555	5,232.00	5,232.00
Mjini Primary Sch	KCB	1138650420	298.90	1,363.90
Mogoiywet Primary School	KCB	1184408564	193,861.50	646,072.50
Moi Sitotwet Secondary School	KCB	1162864664	3,555,042.50	1,853.50
Motobo Secondary School	KCB	1172034915	611,155.50	138,961.50
Mulkelwet Primary School	KCB	1153507595	69,908.40	2,565.40
Mureret Primary School	KCB	1158048823	62,485.45	25,239.75
Ngecherok Primary School	KCB	1114596027	992,188.55	733,944.55
Ngenybare Secondary School	KCB	1134434456	28,295.65	28,295.65
Ogirgir Primary School	KCB	1156872227	950,065.50	3,446.50
Poiywek Chiefs Office	KCB	1203510659	0.00	1,129.00
Poiywek Secondary School	KCB	1255522305	4,330.00	
Queen Tete Primary School	KCB	1202913571	1,604.00	2,795.00
Rongai Primary School	KCB	1164105833	534,056.95	10,460.95
Samaria Primary School(closed)	KCB	1120147018		80,421.87
Sebetet Primary School(Kinyose)	KCB	1166602672	2,318.00	62,051.00
Semeiyon Secondary School	KCB	1155913744	1,901,781.70	
Sinendet Primary School	KCB	1202530001	868.00	994.00



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Sitotwet Chiefs Office	KCB	1285956532	626,195.00	
Sosit Primary School	KCB	1162793791	3,079.60	40,080.6
St John Cheribo Primary School	KCB	1203796129	578,742.00	
St. Patrick Primary School	KCB	1132978890	190,309.30	
Sugutek Ielach Primary School	KCB	1149658894	300.35	426.35
Sumeiyon Day Secondary School	KCB	1155913744	1,901,781.70	16,367.70
Sumeiyon Primary School	KCB	1146696639	141,601.40	
Tabain Primary School	KCB	1225165881	26,532.00	27,723.00
Tabet Primary School	KCB	1159684286	1,077,959.00	1,003,826.00
Telanet Girls Secondary School	KCB	1139125818	1,159,581.00	27,268.00
Torgosek Primary School	KCB	1286105978	1,248,659.00	
Torit Primary School	KCB	1255483423	28,949.25	
Toror Girls Secondary School	KCB	1183601336	136.00	514.00
Torsogek Primary School	KCB	1103588826	52,400.00	
Chemorir Day Secondary School	Sidian Bank	0101003000396	209,515.40	
Chemugusu Primary School	Sidian Bank	1010150013840	39.60	53,849.60
Chepngetuny Primary School	Sidian Bank	01010030000586	1,000,000.00	
Chepsoo Sub-Location	Sidian Bank	1010030000346	2,767.00	2,767.00
Kapsoit Chiefs Office	Sidian Bank	01010030000516	91,800.00	
Kericho Police Station	Sidian Bank	1010030000356	248,347.00	998,947.00
Kiburuny Primary School	Sidian Bank	01010030000496	998,975.00	
Kipchebor Primary School	Sidian Bank	01010030000376	447.00	447.00
Kipchimchim Day Secondary School	Sidian Bank	01010030000486	1,998,975.00	
Kipchimchim Sub-Location	Sidian Bank	1010030000366	43,647.00	108,827.00
Koisamoi Primary School	Sidian Bank	1010030000326	65,576.60	955,954.00
Ngororga Primary School	Sidian Bank	01010030000606	1,998,975.00	

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Queentete Primary School	Sidian Bank	1010030000336	760.00	15,760.00
Samutet Primary School	Sidian Bank	01010030000516	92,760.00	
Telanet Primary School	Sidian Bank	01010030000526	222,470.20	
Torit Girls Secondary School	Sidian Bank	01010030000596	4,000,000.00	
<b>Total</b>			<b>77,119,394</b>	<b>25,178,883.74</b>

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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>1.1 Presentation of Financial Statements</b></p> <p>Comparison of Ainamoi NG-CDF Financials Statement against the IPSAS Template for the year under review revealed the following weaknesses:</p> <p>I. The chairman of Ainamoi NG-CDF did not sign the Forward by the Chairman NG-CDF Committee as noted in page 6</p> <p>II. Under Budget execution by programs and sub programs figures of original budget column for emergency projects have not been indicated</p> <p>III. Under Budget execution by programs and sub programs the adjustment columns figure for Tertiary institutions under bursary and social security is Kshs. 3,957,923 while the prior year audited figure for unutilized funds Kshs. 9,170, 856 resulting in an un-explained</p>	<p>The corrections have been made as per the attached financial statements.</p> <p>The Chairperson has signed Under emergency the original budget column is captured as a total figure allocated under the financial year. The expenditure is as per the emergency es done during the</p>	Resolved	Waiting for OAG response

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
	difference of Kshs. 5,212,933.	financial year listed below. - The corrections of bursary, administrative on and M&E votes have been done.  Annex 1 – Financial statements																										
	IV. Budget execution by programs and sub programs had the following errors on the																											
	V. adjustment column as tabulated below																											
	<table><tr><th>Expense</th><th>Figure in 2019/2020 Financial Statement</th><th>Figure in the 2018/2019 Audited Financial Statement</th><th>Variance</th></tr><tr><td>Committee allowances</td><td>1,269,700</td><td>723,000</td><td>546,700</td></tr><tr><td>Use of goods and services</td><td>2,131,828</td><td>1,675,039</td><td>456,789</td></tr><tr><td>Capacity Building</td><td>567,000</td><td>67,000</td><td>500,000</td></tr><tr><td>Use of goods M&amp;E</td><td>879,941</td><td>365,926</td><td>514,015</td></tr><tr><td>Total – Kshs.</td><td>4,848,469</td><td>2,830,965</td><td>2,017,504</td></tr></table>				Expense	Figure in 2019/2020 Financial Statement	Figure in the 2018/2019 Audited Financial Statement	Variance	Committee allowances	1,269,700	723,000	546,700	Use of goods and services	2,131,828	1,675,039	456,789	Capacity Building	567,000	67,000	500,000	Use of goods M&E	879,941	365,926	514,015	Total – Kshs.	4,848,469	2,830,965	2,017,504
	Expense				Figure in 2019/2020 Financial Statement	Figure in the 2018/2019 Audited Financial Statement	Variance																					
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Use of Goods and Services																												
1.2 Irregular Procurement of Repairs and Maintenance																												
As per your recommendations, we shall ensure that we adhere to the procurement laws.																												
Not resolved																												
Waiting for OAG response																												



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Included in the Statement of Receipts and Payments is Use of Goods and Services balance of Kshs.10,101,189. Included in this balance is Routine maintenance – vehicles and other transport equipment expenses of Kshs.523,388. The management undertook repair of Motor vehicle at Paul Njuguna's garage via LSO No 628940 and paid thorough Payment Voucher No. 485 amounting to Kshs.403,100.</p> <p>However, the mechanical inspection report by the Ministry of Transport Housing and Urban Development estimated the cost of the repair at Kshs.300,000. No explanation was offered by the management for exceeding the reserve price set by the inspection report by Kshs.103,100. In addition, the following documents were not made available for audit review; quotation opening register, quotation opening and evaluation minutes. Consequently, it was not possible to ascertain the accuracy and correctness of the expenditure of Kshs.403,100 incurred on repair of the motor vehicle.</p>	<p>Annex 2- Attached are the documents used for the tender and the quoted amount</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<b>1.3 Irregular procurement of sports items</b> Included under Use of Goods and Services balance of Kshs.10,101,189 is utilities, supplies and services expenses of Kshs.899,700. Included in this amount is procurement through quotation of 140 balls from Eckay Technologies via LPO 2771741 paid via Payment Voucher 435 amounting to Kshs.775,000. However, the following documents were not provided for audit review; user requisition, quotation opening register, quotation opening minutes, evaluation minutes, inspection and acceptance report and actual list of the beneficiaries of the balls. Further it was noted that the three bidders for the award - Eckay Technologies, Staflo Enterprises, Kican investment were not pre-qualified suppliers contrarily to procurement law. In the event, it was not possible to confirm the accuracy of the expenditure of Kshs.775,000 spent in procurement of sports items.	As per your recommendations, we shall ensure that we adhere to the procurement laws	Not resolved	Waiting for OAG response
	<b>1.4 Single sourcing of printing services</b> Included in the Statement of Receipts and Payments under Use of Goods and Services figure of	As per your recommendations, we shall ensure that we adhere to the procurement	Not resolved	Waiting for OAG response

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.10,101,189 is printing, advertising and information supplies and services expenses of Kshs.1,544,489. During the year under review, the CDF procured printing services from Eckay Technologies for printing of 850 copies of the strategic plan paid via Payment voucher number 425 amounting to Kshs.667,250. However, the management single sourced the supplier instead of competitive sourcing as required by the procurement law. Further, inspection and acceptance report was not made available for audit review. The management did not explain circumstances that led to single sourcing of the printing services. Consequently, it was not possible to verify the expenditure of Kshs.667,250 on printing services.	laws		
	<b>Transfer to other Government Entities</b> <b>1.5 Transfer to Primary Schools - Lamaiyat Primary School</b> Included in the statement of receipts and payments under note 6 of the explanatory notes to the accounts is Transfer to Other Government Entities balance of Kshs.73, 308,166. Included in this amount is transfer to primary schools of	The PMC did not seek for the technical advice of the procurement office and that is why the contractor was not prequalified. This	Not resolved	Waiting for OAG response

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.41,370,000. In addition, this balance includes an amount of Kshs.950,000 for construction of a one classroom and supply of 40 desks at Lamaiyat Primary School. The work was awarded to a contractor Cally Contractors Ltd who was not among the prequalified suppliers. Although the BQ included supply of 40 Desks, there were no specifications attached to the BQ showing the type of desks to be supplied. Also, there was no tender evaluation report and acceptance letter by the contractor made available for audit verification.</p> <p>In addition, physical verification of the project revealed that all the 40 desks are already broken down and not in use. The pupils training black board was also in bad state. Therefore, value for money for the project cannot be ascertained</p> <p>Consequently, it was not possible to confirm the validity of the expenditure of Kshs.950,000.</p>	<p>has been noted and the PMCs are now seeking procurement guidance from the relevant office. The NG-CDFC has come up with the desks specifications and they are part of the BOQs. The contractor had not been paid the retention and was advised to do the repairs.</p> <p>Annex 3 – Photos of desks and desk specifications</p>		
	<b>1.6 PMC Account balances not supported</b>	The bank balance confirmation	Resolved	Waiting for OAG response



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Disclosed in the Financial Statement under note 17.4 of the explanatory notes to the financial statements is PMC Bank Account Balances amounting to Kshs.24, 612, 811.24 from 95 projects. Bank Confirmation certificates from 9 projects amounting to Kshs.6,503,442.05 differed with figures stated under note 17.4 of Kshs.6,775,995.05 thus resulting in a net overstatement of Kshs.272,553.00. Bank balance confirmation certificates from 20 project were not provided for audit review. This is contrary to regulation 15 (1) b of the National Government CDF Regulations 2016. The breakdown is provided in the annexures	certificates are attached Annex 4 – Bank balance confirmation certificates for 20 projects		
	<b>Other Matter</b> <b>Budgetary Performance and Control</b>  The Statement of Comparison for budget and actuals for the year under review reflects an amount of Kshs.205,342,682 in respect to approved expenditure budget for year ended 30 <sup>th</sup> June 2020 and actuals of Kshs.111,005,345 resulting to a net under-utilization of budget of Kshs.94,337,337 for	he budget under absorption - by the time the financial statements were being prepared, Kshs. 69 million under F/Y 2019/2020 had not been received from the NG-CDF Board.	Resolved	Waiting for OAG response

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																																
	<p>various components as tabulated below.</p> <p>In overall the under spending by Kshs.94,337,337 represents an equivalent service budgeted for but not delivered to the residents of Aina moi Constituency. There is need, therefore for the management to relook at its budgeting mechanism in order of having a realistic and achievable budget.</p> <table><tr><th>Expense</th><th>Approved Budget</th><th>Actuals</th><th>Over-Utilized</th><th>Under-Utilized</th><th>Percentage Difference</th></tr><tr><td>Compensation of employees</td><td>2,442,976</td><td>1,363,720</td><td></td><td>1,079,256</td><td>56%</td></tr><tr><td>Use of goods and services</td><td>12,903,460</td><td>10,101,189</td><td></td><td>2,802,282</td><td>78%</td></tr><tr><td>Transfer to other Government entities</td><td>112,166,166</td><td>73,308,168</td><td></td><td>38,857,998</td><td>65%</td></tr><tr><td>Other grants and transfers</td><td>48,199,242</td><td>13,502,000</td><td></td><td>39,018,612</td><td>37%</td></tr><tr><td>Acquisition of assets</td><td>10,0000</td><td>2,860,640</td><td></td><td>7,119,360</td><td>29%</td></tr><tr><td>Other payments</td><td>6,041,027</td><td>580,000</td><td></td><td>5,461,027</td><td>10%</td></tr><tr><td>Totals – Kshs.</td><td>205,342,682</td><td>111,005,345</td><td></td><td>94,337,337</td><td>54%</td></tr></table>	Expense	Approved Budget	Actuals	Over-Utilized	Under-Utilized	Percentage Difference	Compensation of employees	2,442,976	1,363,720		1,079,256	56%	Use of goods and services	12,903,460	10,101,189		2,802,282	78%	Transfer to other Government entities	112,166,166	73,308,168		38,857,998	65%	Other grants and transfers	48,199,242	13,502,000		39,018,612	37%	Acquisition of assets	10,0000	2,860,640		7,119,360	29%	Other payments	6,041,027	580,000		5,461,027	10%	Totals – Kshs.	205,342,682	111,005,345		94,337,337	54%	<p>The funds have now been received and the intended projects implemented.</p> <p>Annex 5 – A/E Ref 104869 – Kshs. 69,367,724.10</p>		
Expense	Approved Budget	Actuals	Over-Utilized	Under-Utilized	Percentage Difference																																															
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