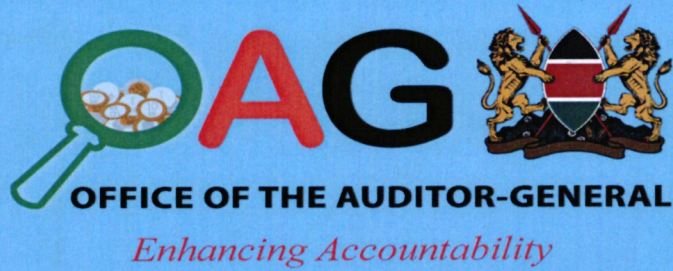


REPUBLIC OF KENYA



**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 27 JUL 2023	DAY: Thursday
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK AT THE TABLE:	Finlays MURUKI

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

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



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
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**AINAMOI CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

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

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## **I. Key Constituency Information and Management**

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

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

### **Mandate**

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

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

- 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)

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**(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	<b>Elvirah Kebaya</b>
2.	Sub-County Accountant	<b>Ismael Mbuvi</b>
3.	Chairman NGCDFC	<b>Philip K. Kemei</b>
4.	Member NGCDFC	<b>Viola Cherotich</b>

**(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.

**(e) Ainamoi Constituency NGCDF Headquarters**

P.O. Box 470, Kericho.  
County Commissioner/ DCC HQs near Imarisha Plaza  
Kericho Kisumu Highway  
Kericho, KENYA

**(f) Ainamoi Constituency NGCDF Contacts**

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

**(g) Ainamoi Constituency NGCDF Bankers**

Kenya Commercial Bank

Kericho Branch

P.O. Box 5-20210

Kericho

Account no. 1103615831

**(h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

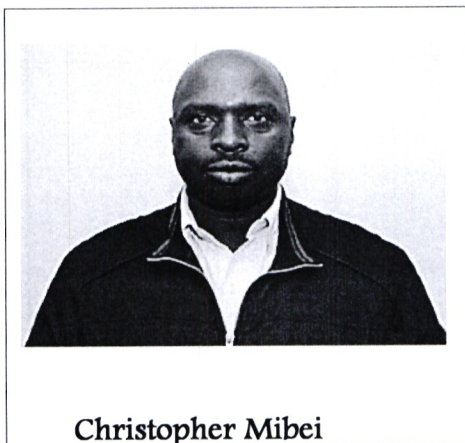
Harambee Avenue

P.O. Box 40112

City Square 00200

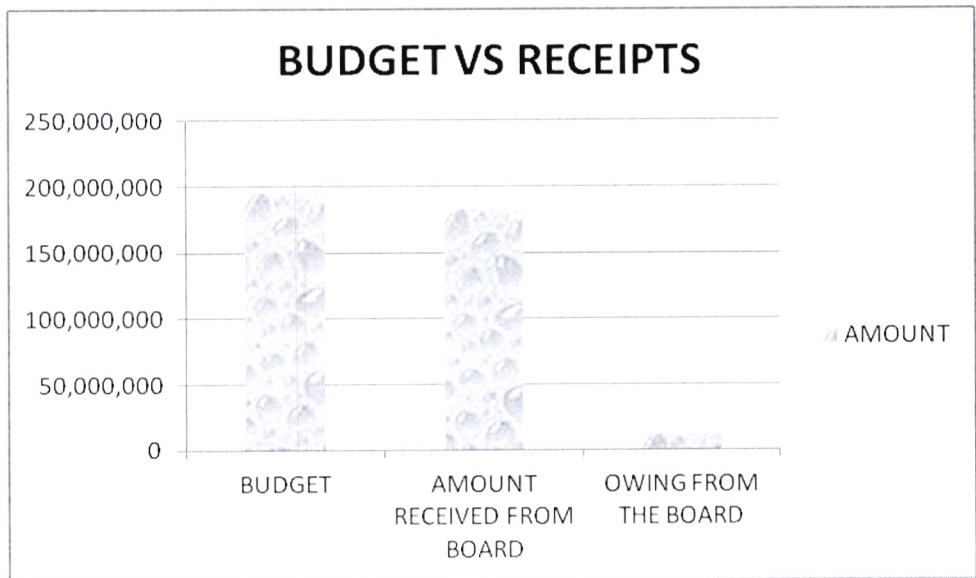
Nairobi, Kenya

**II. NG-CDFC Chairman’s Report**

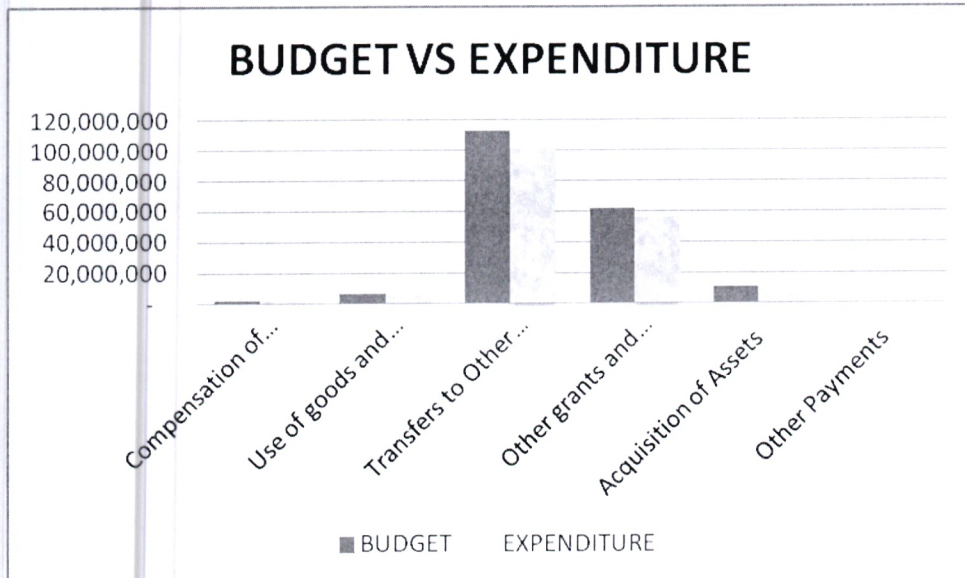


Guided by the vision of AINAMOI Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

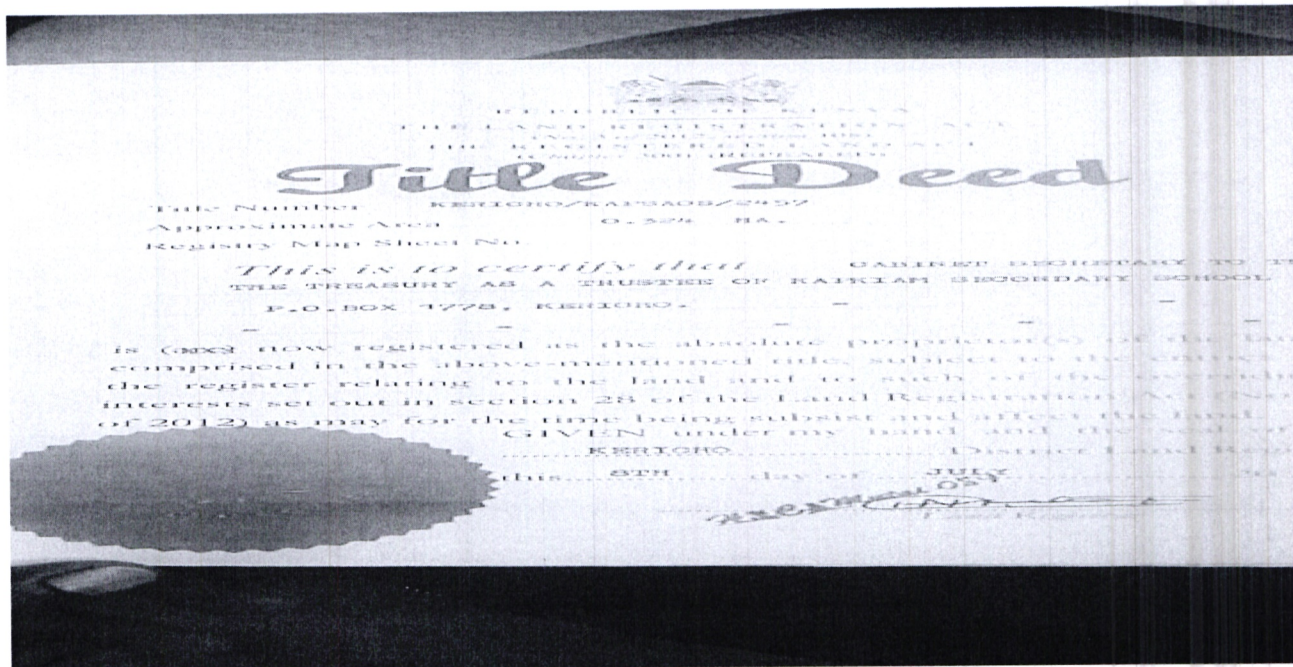
- The AINAMOI NG-CDF was allocated Kshs. 137 million in F/Y 2021/2022 and 57 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 182 million was disbursed to the constituency. A balance of Kshs. 12 million is due from the Board.
- Below is an analysis of budget against fund received



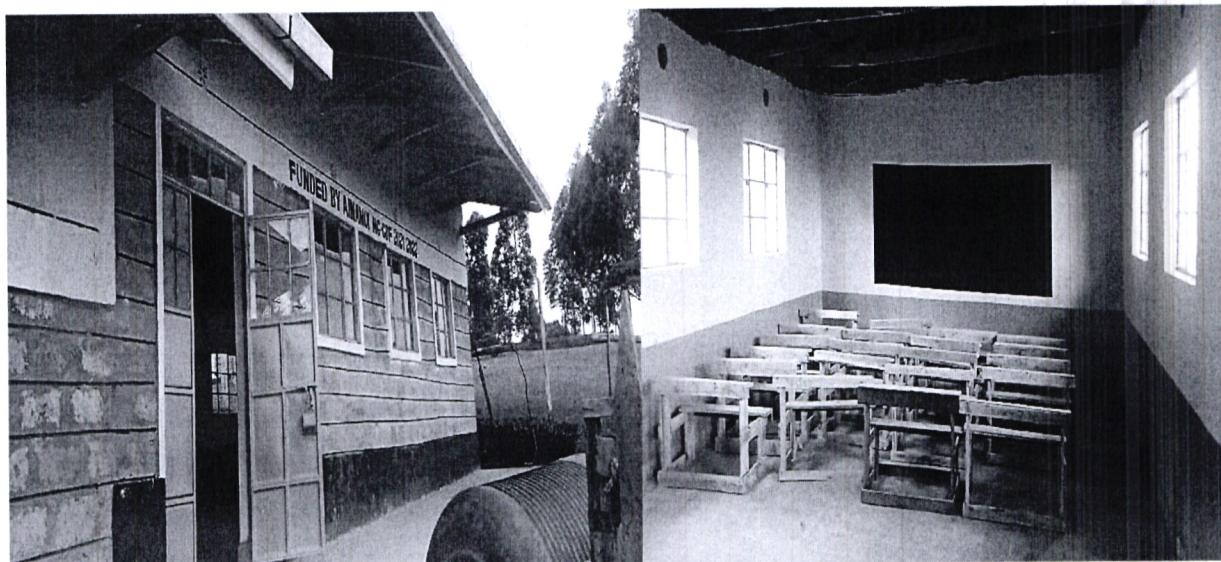
- Below is an analysis of expenditure against the budget:



- The performance during the year was commendable.
- The Ainamoi NG-CDF has continued to implement various projects in a well-organized and coordinated manner which follows clearly set performance indicators and time frame, 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 projects that were done:



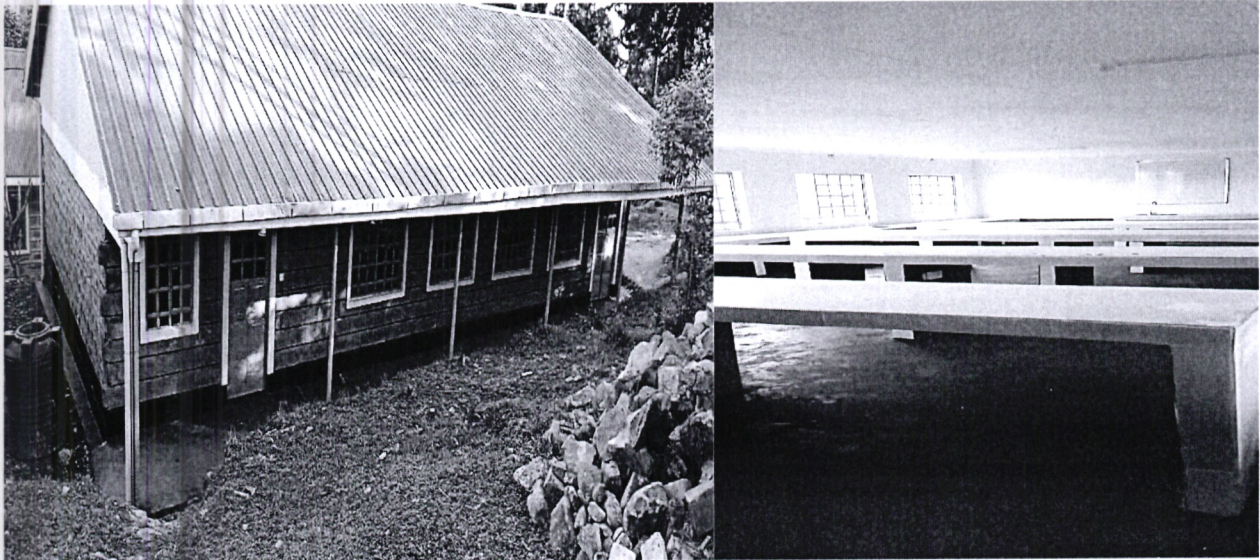
- Kapkiam Secondary School – Kshs. 1,500,000 under F/Y 2021/2022 - Purchase of 1 acre piece of Land for expansion of school. This will assist the school in putting up more learning infrastructure and provide a good atmosphere for the students



- Kisabei Primary School –Kshs. 950,000 – F/Y 2021/2022 - Construction of one classroom to completion with gutters for rain water collection and 20 desks – the classroom has helped in decongesting and allowing for a good learning atmosphere



- Kipchimchim Chiefs Office – Kshs. 1,200,000 - Construction of chiefs office under F/Y 2020/2021. This will help enhance security to the community and also avail a good working environment for the chief to attend the community.



- Poiywek Secondary School – Kshs. 3,700,000 – Construction of Lab – At completion stage – The project will help the students with the practical lessons in sciences

*Ainamoi Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

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**Emerging Issues**

Some of the emerging issues related to implementation of projects are

- 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
- Contractors unable to properly label the project, despite the fact that a stencil is already available to enable them draw the organizational logo.

**Challenges**

- Despite the fact that we have continuously improved the school infrastructure, we have not been able to sustain the Increasing population and it also means strain in the public facilities.
- The amount availed by the budget annually is hardly able to enhance huge improvement in all the schools. we have 31 secondary schools and 87 primary school. Hence Poor infrastructure in so many schools remains a challenge given the demand on the limited resources.
- Part of the constituency is cosmopolitan hence meeting the challenges of the different communities is a challenge.

**Recommendations**

- The board to formulate various effective way that will enhance delivery of bursary and receipt of acknowledgement thereof.
- Increase the allocation of the budgets to enhance massive improvement in school infrastructure.



.....  
**PHILIP K. KEMEI**  
**CHAIRMAN NGCDF COMMITTEE**

**I. Statement of Performance Against Predetermined Objectives for Financial Year 2021/22**

**Introduction**

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

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

- a) To improve quantity and quality of infrastructure in the constituency
- b) To enhance safe built environment in the constituency
- c) To enhance provision of social, sports facilities and services within the constituency
- d) To maximise on the limited land resources during design and construction buildings
- e) To enhance community participation particularly youth, women and special groups
- f) 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	Below is a summary of infrastructure done in the financial year		
				Project	primary	secondary
				classrooms	28	2
				Renovated classrooms	52	
				laboratory		9
				dormitory		6
				Twin laboratory		3
				land	8 parcels, 5.95acres	4parcels, 2.2 acres
				library		1
				Administration block		1
				halls		1
				bus		3
			Number of bursary beneficiaries at all levels			

*Ainamoi Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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				toilets	42 doors	
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	Number of springs	This financial year we did not implement environmental projects		
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 chief offices increased by 4 and land 2 parcels of land were acquired amounting to 0.6		
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 30 to 35		

*Ainamoi Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

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Emergency	Mitigate on any unforeseen occurrence in the constituency	Better learning environment for students	Number of projects with better toilets	
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#### **IV. Environmental and 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; Ainamoi NG-CDF 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, Ainamoi 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:** Ainamoi 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 financial year 2021/2022 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**

- *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.
- *Strategies*
  - Increase access to safe water for domestic and institutional use.
  - Increase access to sanitation facilities and clean environment
  - enhance the forest cover
- *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
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

- *NG-CDF staff Have at least one day in financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

### **3. Employee welfare**

We invest in providing the best working environment for our employees. 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 practises.

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

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.



.....  
**Elvirah Kebaya**

**Fund Account Manager**

## **V. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-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 ended on 30th June 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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 Ainamoi constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- 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 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<sup>th</sup> April 2023.



.....  
**Philip K. Kemei**

**Chairman – NGCDF Committee**



.....  
**Elvirah Kebaya**

**Fund Account Manager**

# REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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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, 2022

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainamoi Constituency set out on pages 23 to 70, which comprise the statement of assets and liabilities as at 30 June, 2022 and the

statement of receipts and payments, statement of cash flows and summary statement of appropriations 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 Constituencies Development Fund – Ainamoi Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Ainamoi Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 receipts on comparable basis amounts of Kshs.195,386,568 and Kshs.183,297,687 respectively, resulting to an underfunding of Kshs.12,088,880 or 6% of the budget. Further, the statement reflects final expenditure budget and actual expenditure on comparable basis amounts of Kshs.195,386,568 and Kshs.171,147,837 respectively, resulting to an overall budget underutilization of Kshs.24,238,731 or 12% of the budget.

The underfunding and under utilization affected the planned activities and may have impacted negatively on service delivery to the constituents of Ainamoi Constituency.

### **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**

### **1.0 Transfers to Other Government Units**

The statement of receipts and payments reflects transfers to other Government units expenditure of Kshs.100,888,100 as disclosed in Note 6 to the financial statements. However, audit of this expenditure revealed the following unsatisfactory matters:

#### **1.1 Failure to Procure Land**

The expenditure of Kshs.100,888,100 includes transfers to primary schools amount of Kshs.43,080,000 out of which, Kshs.2,000,000 was disbursed to Tabet Primary School for purchase of land. However, during audit in March, 2023, it was noted that no process of land acquisition had been initiated almost one year after the funds were released.

In the circumstances, value for money of the disbursements of Kshs.2,000,000 could not be confirmed.

#### **1.2 Unutilized Projects at Torit Girls Secondary School**

The expenditure of Kshs.100,888,100 includes transfers to secondary schools amount of Kshs.57,808,100 out of which, Kshs.4,000,000 was disbursed to Torit Girls Secondary School for the construction of phase one of a two-storey 240-capacity dormitory. The latter amount had been paid to the contractor as at 30 June, 2022. In the previous year, an expenditure of Kshs.1,326,450 had been incurred on construction of a six-door pit latrine and fencing of the school. However, audit inspection of these projects on 17 March, 2023 revealed that all works were substantially completed and handed over, but the projects remained unoccupied. It was claimed that the school lacked basic facilities like kitchen, electricity, students' lockers and chairs.

In addition, classrooms and the administration block at the school, which were being funded by the Ministry of Education, were incomplete and no works were ongoing. No evidence was provided, to support the response by Management that the school will start operations in January, 2024, since there were no committal letters of continued funding by the Ministry.

In the circumstances, value for money of the expenditure of Kshs.5,326,450 could not be confirmed.

### **2.0 Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers expenditure of Kshs.56,264,636 as disclosed in Note 7 to the financial statements. However, audit of this expenditure revealed the following unsatisfactory matters:

#### **2.1 Irregular Procurement of Sports Equipment**

The expenditure of Kshs.56,264,636 includes an amount of Kshs.3,920,399 spent on sports projects. Review of procurement records revealed that a tender for the supply and delivery of football kits and footballs was floated on 15 November, 2021 and four bids were returned and opened on 22 November, 2021. The bidding firms were to provide

proof of a valid tax compliance as a mandatory requirement during evaluation. However, the supplier was awarded the tender at a sum of Kshs.3,920,399 without meeting this criterion, even though two other bidders were responsive.

Additionally, no explanation has been provided on why the Evaluation Committee awarded this tender to this firm yet it was not responsive, contrary to the provision of Article 227(1) of the Constitution which requires that when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective.

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

## **2.2 Irregular Use of Emergency Funds**

The expenditure of Kshs.56,264,636 also includes an amount of Kshs.3,866,287 spent on emergency projects. However, an application for emergency funding and report on urgent, unforeseen situation were not provided for audit. Therefore, the expenditure, which was in respect of construction of pit latrines in schools, appeared not emergency in nature, contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015, which stipulates that expenditure on emergency should be for an urgent, unforeseen need for expenditure which, in the opinion of the constituency committee, cannot be delayed until the next financial year without harming the public interest of the constituents.

Further, a report on utilization of emergency funds to the Board was not provided for audit, contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016, which requires utilization of the emergency reserve to be reported to the Board within thirty days of the occurrence of the emergency.

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

## **2.3 Unutilized Security Projects**

The expenditure of Kshs.56,264,636 includes expenditure on security projects of Kshs.26,604,450 which further includes Kshs.700,000 and Kshs.720,050 disbursed for construction of Laliat chief's office and Kapsaos police station respectively. The Kshs.700,000 was an addition to the expenditure Kshs.498,050 incurred on Laliat chief's office in the previous year. However, audit inspection of these projects on 17 March, 2023 revealed that all works were substantially completed and handed over, but the projects remained unoccupied. It was claimed that the chief's office and the police station could not be occupied due to lack of sanitation facilities.

In the circumstances, value for money of the expenditure of Kshs.1,918,100 on the projects could not be confirmed.

## **3.0 Irregular Procurement and Issuance of Books to Private Schools**

Review of procurement records revealed that the Fund contracted a firm to supply 5,000 KCPE Combined Encyclopedia books at a cost of Kshs.3,997,500 and paid on 31 January, 2022. However, review of procurement records revealed that the supplier had issued a tax receipt on 16 December, 2021 of the said amount, days before the tender was opened on 22 December, 2021.

In addition, issuance of the said books to some schools started on 7 January, 2022, days before the inspection and acceptance had been done. Subsequently, 1,041 books worth Kshs.832,279.50 were irregularly issued to private schools.

Further, in the prior year (2020/2021), a similar number of books had been issued to both public and private schools in the constituency. It has not been explained why these textbooks were not stored in the schools, but given to candidates to take home.

In the circumstances, value for money of the expenditure of Kshs.3,997,500 on books could not be confirmed.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**05 July, 2023**

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

**Statement of Receipts and Payments for the Year Ended 30th June 2022**

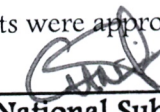
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	182,088,879	149,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>182,088,879</b>	<b>149,367,724</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,183,532	2,465,492
Use of goods and services	5	5,948,369	9,207,193
Transfers to Other Government Units	6	100,888,100	97,164,770
Other grants and transfers	7	56,264,636	51,913,027
Acquisition of Assets	8	5,863,200	10,424,790
Other Payments	9	-	1,953,257
<b>TOTAL PAYMENTS</b>		<b>171,147,837</b>	<b>173,128,529</b>
<b>SURPLUS/DEFICIT</b>		<b>10,941,042</b>	<b>(23,760,805)</b>

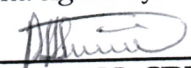
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 12th April 2023 and signed by:

  
Fund Account Manager

Elvirah Kebaya

  
National Sub-County  
Accountant  
Collins Nundu  
ICPAK M/No: 16554

  
Chairman NG-CDF Committee

Philip K. Kemei

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

**Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2022**

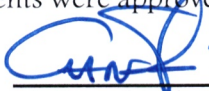
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	12,149,850	1,208,808
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>12,149,850</b>	<b>1,208,808</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,149,850</b>	<b>1,208,808</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>12,149,850</b>	<b>1,208,808</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	1,208,808	24,969,613
Prior year adjustments	14	-	
Surplus/Deficit for the year		10,941,042	(23,760,805)
<b>NET FINANCIAL POSITION</b>		<b>12,149,850</b>	<b>1,208,808</b>

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

The Constituency financial statements were approved on 22/07/2023 2023 and signed by:

  
Fund Account Manager

Elvirah Kebaya

  
National Sub-County  
Accountant  
Collins Nundu  
ICPAK M/No: 16554

  
Chairman NG-CDF Committee

Philip K. Kemei

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

**Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2022**

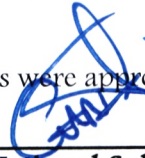
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	182,088,879	149,367,724
Other Receipts	3	-	-
		<b>182,088,879</b>	<b>149,367,724</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,183,532	2,465,492
Use of goods and services	5	5,948,369	9,207,193
Transfers to Other Government Units	6	100,888,100	97,164,770
Other grants and transfers	7	56,264,636	51,913,027
Other Payments	9	-	1,953,257
		<b>165,284,637</b>	<b>162,703,739</b>
<b>Total for the difference between receipts and payments</b>		<b>16,804,242</b>	<b>(13,336,015)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
<b>Net Adjustments</b>		<b>-</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>16,804,242</b>	<b>(13,336,015)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(5,863,200)	(10,424,790)
<b>Net cash flows from Investing Activities</b>		<b>(5,863,200)</b>	<b>(10,424,790)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>10,941,042</b>	<b>(23,760,805)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>1,208,808</b>	<b>24,969,613</b>
<b>Cash and cash equivalent at END of the year</b>	<b>10</b>	<b>12,149,850</b>	<b>1,208,808</b>

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

The Constituency financial statements were approved on 12th Apr 2023 and signed by:

  
Fund Account Manager

Elvirah Kebaya

  
National Sub-County  
Accountant  
Collins Nundu  
ICPAK M/No: 16554

  
Chairman NG-CDF Committee

Philip K. Kemei



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

**VII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS	Financial year 2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	Financial year 2021/2022	30/6/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	137,088,879	1,208,808	57,088,880	195,386,568	183,297,687	12,088,880	93.8%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>1,208,808</b>	<b>57,088,880</b>	<b>195,386,568</b>	<b>183,297,687</b>	<b>12,088,880</b>	<b>93.8%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,637,978	-	-	2,637,978	2,183,532	454,446	82.8%
Use of goods and services	6,527,144	-	-	6,527,144	5,948,369	578,775	91.1%
Transfers to Other Government Units	69,511,100	-	43,427,000	112,938,100	100,888,100	12,050,000	89.3%
Other grants and transfers	54,412,657	1,048,808	6,617,310	62,078,776	56,264,636	5,814,140	90.6%
Acquisition of Assets	4,000,000	-	7,044,570	11,044,570	5,863,200	5,181,370	53.1%
Other Payments	-	-	-	-	-	-	0.0%
UNALLOCATED FUND	-	160,000	-	160,000	-	160,000	0.0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>1,208,808</b>	<b>57,088,880</b>	<b>195,386,568</b>	<b>171,147,837</b>	<b>24,238,731</b>	<b>87.6%</b>

*Explanatory Notes.*

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

(a) The underutilization in the Transfers to Other Government Units and Acquisition of Assets were occasioned by delays in disbursement of Funds from the Board.


<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	24,238,731
Less undisbursed funds receivable from the Board as at 30th June 2022	(12,088,880)
	12,149,850
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	12,149,850

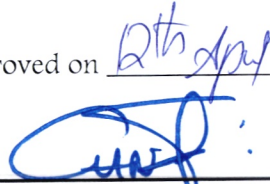
(b.) Compensation of Employees – we did not achieve the 90% utilisation because two staffs resigned in February 2022

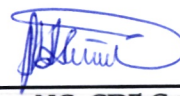
(c.) Transfer to other government units – we achieved 89.3% because we had not received all the allocated funds for F/Y 2021/22

(d.) Acquisition of assets – we achieved 53.1% because we had not received all the allocated funds for F/Y 2021/22

The Constituency financial statements were approved on 12th April 2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Elvirah Kebaya

  
\_\_\_\_\_  
National Sub-County Accountant  
Collins Nundu  
ICPAK M/No: 16554

  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Philip K. Kemei



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

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	2021/2022	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	2,637,978	-		2,637,978	2,183,532	454,446	83
1.2 Committee allowances	1,586,200		-	1,586,200	1,498,004	88,196	94
1.3 Use of goods and services	1,171,822		-	1,171,822	1,153,186	18,636	98
<b>Total</b>	<b>5,396,000</b>	<b>-</b>	<b>-</b>	<b>5,396,000</b>	<b>4,834,722</b>	<b>561,278</b>	
<b>2.0 Monitoring and evaluation</b>						-	
2.1 Capacity building	1,500,000	-	-	1,500,000	1,300,000	200,000	87
2.2 Committee allowances	1,300,000	-	-	1,300,000	1,280,000	20,000	98
2.3 Use of goods and services	969,122		-	969,122	717,179	251,943	74
<b>Total</b>	<b>3,769,122</b>	<b>-</b>	<b>-</b>	<b>3,769,122</b>	<b>3,297,179</b>	<b>471,943</b>	
<b>3.0 Emergency</b>							
3.1 Primary Schools	3,500,000	-	-	-	3,500,000	-	100
3.2 Secondary schools	-	-	-	-	-	-	-
3.3 Tertiary institutions	366,287	-	-	-	366,287	-	100
3.4 Security projects	-	-	-	-	-	-	-
3.5 Unutilised	3,325,920	-	1,857,735	-	-	-	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>1,857,735</b>	<b>9,049,942</b>	<b>3,866,287</b>	<b>5,183,655</b>	
<b>4.0 Bursary and Social Security</b>				-			-
4.1 Secondary Schools	23,000,000	571,541	4,736	23,576,277	23,576,277	-	100
4.2 Tertiary Institutions	15,000,000	477,268		15,477,268	15,243,723	233,545	98
4.3 Bursary Vocational Training Institutions	3,000,000	-	-	3,000,000	3,000,000	-	100
4.4 Bursary Primary Schools Revision Books	4,000,000	-	-	4,000,000	3,997,500	2,500	100
<b>Total</b>	<b>45,000,000</b>	<b>1,048,808</b>	<b>4,736</b>	<b>46,053,545</b>	<b>45,817,500</b>	<b>236,045</b>	
<b>5.0 Sports</b>							
5.1			4,212,838	4,212,838	3,920,399	292,439	93
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,212,838</b>	<b>4,212,838</b>	<b>3,920,399</b>	<b>292,439</b>	
<b>6.0 Environment</b>							
Ainapsosiot Primary school			10,000	10,000	-	10,000	-
Binyiny Primary school			10,000	10,000	-	10,000	-
Chepng'obob Primary school			10,000	10,000	-	10,000	-
Kapkwen 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	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
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>100,001</b>	<b>100,001</b>	-	<b>100,001</b>	
<b>7.0 Primary Schools Projects</b>							
Arorwet Cheribo Primary School	950,000			950,000	950,000	-	100
Bagao Primary School.	930,000			930,000	930,000	-	100
Barsayan Primary School			950,000.00	950,000	950,000	-	100
Bechulelach Primary School			950,000.00	950,000		950,000	0
Binyiny Primary School	950,000			950,000	950,000	-	100
Chelimo Primary School	250,000			250,000	250,000	-	100
Chemagaldit Primary School	950,000		1,900,000.00	2,850,000	2,850,000	-	100
Chemugusu Primary School	1,900,000			1,900,000	1,900,000	-	100
Chepkoinik Primary School	1,000,000		1,000,000.00	2,000,000	2,000,000	-	100
Chepkurbet Primary School			1,500,000.00	1,500,000	1,500,000	-	100
Cheplel Primary School	950,000			950,000	950,000	-	100
Cheplil Primary School	750,000			750,000	750,000	-	100
Kaboswa Primary School			1,000,000.00	1,000,000	1,000,000	-	100

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Kamasian Primary School	900,000		2,200,000.00	3,100,000	2,100,000	1,000,000	68
Kapcheptoror Primary School	1,000,000			1,000,000	1,000,000	-	100
Kapsilangwa Primary School	1,000,000			1,000,000	1,000,000	-	100
Kericho Boys Boarding School	400,000			400,000	400,000	-	100
Kiboybei Primary School	1,000,000			1,000,000	1,000,000	-	100
Kiburuny Primary School			1,000,000.00	1,000,000		1,000,000	0
Kimeswon Primary School			950,000.00	950,000		950,000	0
Kinyose Primary School			950,000.00	950,000	950,000	-	100
Kipchebor Primary School	1,000,000		750,000.00	1,750,000	1,750,000	-	100
Kipkeron Primary School	950,000		950,000.00	1,900,000	1,900,000	-	100
Kipsigori Baraka Primary School			950,000.00	950,000	950,000	-	100
Kiptegan Primary School			950,000.00	950,000	950,000	-	100
Kisabei Primary School	950,000			950,000	950,000	-	100
Koibeyot Primary School	950,000			950,000	950,000	-	100
Koisamoi Primary School	950,000			950,000	950,000	-	100
Koitamat Primary School			1,000,000.00	1,000,000	1,000,000	-	100
Kondametul Primary School	950,000			950,000		950,000	0
Lamayat Primary School	950,000			950,000		950,000	00
Lemeiywet Primary School	950,000			950,000	950,000	-	100

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Metro primary school	750,000			750,000	750,000	-	100
Motiosiet Primary School	950,000			950,000	950,000	-	100
Ogirgir Primary School	1,000,000			1,000,000	1,000,000	-	100
Otui Primary School	950,000		950,000.00	1,900,000	1,900,000	-	100
Samaria Primary School			950,000.00	950,000	950,000	-	100
Samutet Primary School	600,000			600,000	600,000	-	100
Songinin Primary School			1,000,000.00	1,000,000	1,000,000	-	100
Sugutek lelach Primary School			950,000.00	950,000	950,000	-	100
Tabet Primary School	2,200,000			2,200,000	2,200,000	-	100
Torit Primary School			1,000,000.00	1,000,000	1,000,000	-	100
<b>Total</b>	<b>27,030,000</b>	<b>-</b>	<b>21,850,000</b>	<b>48,880,000</b>	<b>43,080,000</b>	<b>5,800,000</b>	<b>88</b>
<b>8.0 Secondary Schools Projects</b>							
AIC Telanet Girls Secondary School	2,500,000			2,500,000		2,500,000	0
Ainamoi Secondary School			3,509,000	3,509,000	3,509,000	-	100
Brooke day Secondary School	1,500,000		2,000,000	3,500,000	3,500,000	-	100
Brooke day Secondary School	950,000			950,000	950,000	-	100
Buchenge Secondary School	300,000			300,000	300,000	-	100
Buchenge Secondary School	454,800			454,800	454,800	-	100
Chebigen Secondary School	8,000,000			8,000,000	7,300,000	700,000	91

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Chepkoiyo Secondary School			950,000	950,000		950,000	0
Chepng'obob Secondary School	950,000		3,509,000	4,459,000	4,459,000	-	100
Kaboloin Secondary School	700,000			700,000	700,000	-	100
Kapkiam Secondary School	1,500,000			1,500,000	1,500,000	-	100
Kapng'etuny Secondary School	700,000		500,000	1,200,000	1,200,000	-	100
Kapsoit Secondary School	1,200,000			1,200,000	1,200,000	-	100
Kapsoit Secondary School	1,900,000		3,509,000	5,409,000	5,409,000	-	100
Kenegut Secondary School	2,100,000		2,100,000	4,200,000	4,200,000	-	100
Kericho Township Secondary School	667,000			667,000	667,000	-	100
Ketitui Secondary School	2,000,000			2,000,000	2,000,000	-	100
Kipchimchim Boys Secondary School			2,000,000	2,000,000	2,000,000	-	100
Kipchimchim Day Secondary School			1,000,000	1,000,000	1,000,000	-	100
Kipsigis Girls Secondary School	5,000,000			5,000,000	5,000,000	-	100
Maso Secondary School.	500,000		1,500,000	2,000,000	2,000,000	-	100
Motobo Secondary School	2,100,000			2,100,000		2,100,000	0
Poiywek Secondary School	2,200,000			2,200,000	2,200,000	-	100
Sumeiyon Secondary School	1,259,300			1,259,300	1,259,300	-	100
Taiywet Secondary School	2,000,000			2,000,000	2,000,000	-	100

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Torit Girls Secondary School	4,000,000		1,000,000	5,000,000	5,000,000	-	100
<b>Total</b>	<b>42,481,100</b>	<b>-</b>	<b>21,577,000</b>	<b>64,058,100</b>	<b>57,808,100</b>	<b>6,250,000</b>	<b>90</b>
<b>9.0 Tertiary institutions Projects</b>				-			
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>				-			
Chepsoo Chief's office	500,000			500,000	500,000	-	100
Kapsaos Chief's Office	720,450			720,450	720,450	-	100
Kericho Administration Police camp			2,000	2,000		2,000	0
Laliat Chiefs office	700,000			700,000	700,000	-	100
Maso Chiefs office			440,000	440,000	440,000	-	100
Torsogek Chief's Office	300,000			300,000	300,000	-	100
<b>Total</b>	<b>2,220,450</b>	<b>-</b>	<b>442,000</b>	<b>2,662,450</b>	<b>2,660,450</b>	<b>2,000</b>	
<b>11.0 Acquisition of assets</b>				-			
11.1 Motor Vehicles			350,000	350,000	-	350,000	0
11.2 Construction of CDF office	4,000,000		6,694,570	10,694,570	5,863,200	4,831,370	55
11.3 Purchase of furniture and equipment	-		-	-	-	-	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	Percentage utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
11.4 Purchase of computers	-		-	-	-	-	-
<b>Total</b>	<b>4,000,000</b>	<b>-</b>	<b>7,044,570</b>	<b>11,044,570</b>	<b>5,863,200</b>	<b>5,181,370</b>	
12.0 Other payments							
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13.0 unallocated fund							
AIA		160,000		160,000		160,000	#DIV/0!
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>1,208,808</b>	<b>57,088,880</b>	<b>195,386,568</b>	<b>171,147,837</b>	<b>24,238,731</b>	

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

## **XI. Significant Accounting Policies**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-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 recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalents.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

*Significant Accounting Policies continued*

**14. Errors**

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

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

**15. Related Party Transactions**

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

## 1. Transfers from NGCDF Board

Description		2021-2022	2020-2021
		Kshs	Kshs
Normal Allocation	B104869		69,367,724
	B128339		8,000,000
AIE NO. B 005108	B124883		8,500,000
	B119689		12,000,000
	B119729		6,900,000
	B124699		8,000,000
	B132084		6,000,000
	B138752		12,000,000
	B126048		7,000,000
	B126338		11,600,000
	B105182	12,000,000	
	B105333	33,000,000	
	B105683	34,000,000	
	B105723	34,000,000	
	B105859	5,000,000	
	B128752	12,000,000	
	B154355	12,000,000	
	B154252	18,000,000	
	A888520	12,000,000.	
	B140775	10,088,879.	
<b>TOTAL</b>		<b>182,088,879</b>	<b>149,367,724</b>

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*Notes to the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	-	-

**3. Other Receipts**

Description	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
<b>TOTAL</b>	-	-

**4. Compensation Of Employees**

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,563,847	2,465,492
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	619,685	-
Employer Contributions Compulsory national social security schemes	-	-
<b>Total</b>	<b>2,183,532</b>	<b>2,465,492</b>

## Notes To the Financial Statements (Continued)

## 5. Use Of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	9,450	133,018
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	288,000
Communication, supplies and services	-	366,598
Domestic travel and subsistence	404,400	391,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,400,000	496,400
Hospitality supplies and services	-	482,640
Other committee expenses	-	405,258
Committee allowance	2,778,004	4,240,620
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	333,955	658,197
Fuel , oil & lubricants	550,000	860,000
Other operating expenses	-	-
Bank service commission and charges	23,056	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	449,504	827,962
Routine maintenance- other assets	-	57,500
<b>TOTAL</b>	<b>5,948,369</b>	<b>9,207,193</b>

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*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	43,080,000	45,487,770
Transfers to Secondary Schools	57,808,100	51,677,000
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>100,888,100</b>	<b>97,164,770</b>

**7. Other Grants and Other transfers**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary - Secondary ( see attached list)	23,576,277	21,123,723
Bursary -Tertiary&Vocational ( see attached list)	18,243,723	19,414,014
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	3,997,500	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	2,660,450	2,950,000
Sports Projects ( see attached list)	3,920,399	-
Environment Projects ( see attached list)	-	-
Emergency Projects ( see attached list)	3,866,287	8,425,290
<b>TOTAL</b>	<b>56,264,636</b>	<b>51,913,027</b>

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*Notes To The Financial Statements (Continued)*

**8. Acquisition Of Assets**

<b>Non financial assets</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	5,863,200	10,424,790
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-
Purchase of computers ,printers and other IT 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>5,863,200</b>	<b>10,424,790</b>

**9. Other Payments**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic Plan	-	784,000
ICT Hubs	-	1,169,257
		-
<b>TOTAL</b>	<b>-</b>	<b>1,953,257</b>

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*Notes To The Financial Statements (Continued)*

**10: Cash Book Bank Balance**

<b>Name Of Bank, Account No. &amp; Currency</b>	<b>Account No</b>	<b>2021-2022 Kshs (30/6/2022)</b>	<b>2020-2021 Kshs (30/6/2022)</b>
<i>Kenya Commercial Bank, Kericho Branch . Ainamoi NG-CDF-Acc. no. 1103615831</i>	<i>A/C no.1146215614</i>	<b>12,149,850</b>	<b>1,208,808</b>
		-	-
<b>TOTAL</b>		<b>12,149,850</b>	<b>1,208,808</b>
<b>10 B: Cash on Hand</b>			
Location 1		-	-
Other receipts (specify)		-	-
<b>TOTAL</b>		-	-

**11: Outstanding Imp-rests**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken Kshs</i>	<i>Amount Surrendered Kshs</i>	<i>Balance Kshs</i>
			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<i>TOTAL</i>		-	-	-

**12A. Retention**

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

**12B. Gratuity**

	2021-2022	2020-2021
	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	-	-

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	1,208,808	24,969,613
Cash in hand	-	-
Imp-rest	-	-
<b>TOTAL</b>	<b>1,208,808</b>	<b>24,969,613</b>

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**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	-	-	-

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

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
<b>Net changes in accounts receivables A-D</b>		

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposits and Retention as a t 1st July 2021 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
<b>Net changes in accounts payable A-D</b>		

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**17. Other Important Disclosures**

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

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	144,000	144,000
<b>TOTAL</b>	<b>144,000</b>	<b>144,000</b>

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

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

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

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	454,446	-
Use of goods and services	578,775	-
Amounts due to other Government entities (see attached list)	12,050,000	43,817,000
Amounts due to other grants and other transfers (see attached list)	5,814,140	7,276,117
Acquisition of assets	5,181,370	7,044,570
Others ( <i>specify</i> )	-	-
Funds pending approval	160,000	160,000
<b>TOTAL</b>	<b>24,238,731</b>	<b>58,297,687</b>

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

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	67,991,389	73,165,613
<b>TOTAL</b>	<b>67,991,389</b>	<b>73,165,613</b>

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**Annexes**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	A	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.	144,000		0	144,000	
Sub-Total	144,000		0	144,000	
<b>Grand Total</b>	<b>144,000</b>		<b>0</b>	<b>144,000</b>	

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
<b>Compensation of employees</b>		454,446	-	
<b>Use of goods &amp; services</b>		578,775	-	
<b>Amounts due to other Government entities</b>				
<b>PRIMARY SCHOOL</b>				
Barsayan Primary School	Construction of one classroom & Purchase of Desk		950,000	
Bechulelach Primary School	contruction of a classroom and purchase of desk	950,000	950,000	
Chemagaldit Primary School	Construction of two classroom	-	1,900,000	
Chepkoinik Primary School	Purchase of 0.5 acres of land	-	1,000,000	
Chepkurbet Primary School	renovation of 7 classroom & Purchase of Desk	-	1,500,000	
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	1,000,000	2,200,000	
Kiburuny Primary School	Purchase of one acre of land	1,000,000	1,000,000	
Kimeswon Primary School	Purchase of Desk	950,000	950,000	
Kinyose Primary School	Purchase of Desk		950,000	
Kipchebor Primary School	Purchase of Desk	-	750,000	
Kipkeron Primary School	Construction of a classroom	-	950,000	
Kipsigori Baraka Primary School	Construction of a classroom & Purchase of Desk	-	950,000	
Kiptegan Primary School	Construction of a classroom	-	950,000	
Koitamat Primary School	renovation of 4 classrooms	-	1,000,000	
Kondametul Primary School	Purchase of Desk	950,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Lamayat Primary School	construction of 1 classroom and purchase of desk	950,000	-	
Otui Primary School	construction of a classroom & Purchase of Desk	-	950,000	
Samaria Primary School	construction of a classroom	-	950,000	
Songinin Primary School	Purchase of one acre of land	-	1,000,000	
Sugutek lelach Primary School	construction of a classroom	-	950,000	
Torit Primary School	renovation of 4 classrooms	-	1,000,000	
Torsogek Primary School		-	(860,000)	
<b>Secondary Schools Projects</b>			-	
AIC Telanet Girls Secondary School	Completion of 100 capacity one storey twin laboratory	2,500,000	-	
Ainamoi Secondary School	purchase of bus	-	3,509,000	
Brooke day Secondary School	construction of laboratory	-	2,000,000	
Chebigen Secondary School	Completion of multipurpose hall (phase II)	700,000	-	
Chepkoiyo Secondary School	construction of a classroom	950,000	950,000	
Chepng'obob Secondary School	purchase of bus	-	3,509,000	
Kapng'etuny Secondary School	construction of laboratory	-	500,000	
Kapsoit Secondary School	leveling of field and construction of sheds	-	750,000	
Kapsoit Secondary School	purchase of bus	-	3,509,000	
Kenegut Secondary School	construction of laboratory	-	2,100,000	
Kipchimchim Boys Secondary School	construction of a dormitory	-	2,000,000	
Kipchimchim Day Secondary School	Purchase of 0.15 acres of land	-	1,000,000	
Maso Secondary School.	construction of laboratory	-	1,500,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Motobo Secondary School	construction of classroom and laboratory	2,100,000	500,000	
Torit Girls Secondary School	constructon of latrine and dormotory	-	1,000,000	
			-	
<b>Sub-Total</b>		<b>12,050,000</b>	<b>43,817,000</b>	
<b>Amounts due to other grants and other transfers</b>			-	
<b>Security Projects</b>			-	
Binyiny Chiefs Office	Completion of Chiefs Office	-	500,000	
Kericho Administration Police camp	completion of residential house	2,000	2,000	
Maso Chiefs office	Purchase of 0.4 acres of land	-	440,000	
<b>Bursary</b>				
Secondary Schools		-	576,277	
Tertiary Institutions		233,545	477,268	
Bursary Primary Schools Revision Books		2,500		
<b>Sports</b>		292,439	4,212,838	
<b>Environment</b>		100,001	100,001	
<b>Emergency</b>		5,183,655	967,735	
			-	
<b>Sub-Total</b>		<b>5,814,140</b>	<b>7,276,117</b>	
<b>Acquisition of assets</b>			-	
Motor Vehicles		350,000	350,000	
Construction of CDF office		4,831,370	6,694,570	
<b>Others (specify)</b>			-	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Strategic Plan		-	-	
ICT Hubs		(0)	(0)	
			-	
<b>Sub-Total</b>		<b>5,181,370</b>	<b>7,044,570</b>	
Funds pending approval		<b>160,000</b>	<b>160,000</b>	
<b>Grand Total</b>		<b>24,238,730</b>	<b>58,297,687</b>	

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land	-	-	-	-
Buildings and structures	13,305,430	5,863,200	-	19,168,630
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>20,642,440</b>	<b>5,863,200</b>	<b>-</b>	<b>26,505,640</b>

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

PMC	Bank	Account number	Date of opening	Bank Balance	Bank Balance
				2021/22	2020/21
AIC Telanet Secondary School	KCB	1139125818	2018	540,522	1,159,581
Ainamoi Secondary School	KCB	1285696077	2018	5,211	107,073
Ainaparsiot Primary School	KCB	1109616740	2018	84,720	937,470
Ainapkoror Primary School	KCB	1226781349	2018	92,065	954,487
Arorwet Cheribo Pri School	KCB	1150676078	2018	56,048	236,988
Bagao Primary School	KCB	1161329013	2018	163,551	3,029,775
Barsaiyan Primary School	KCB	1202584799	2018	101,276	831
Bechulelach Primary School	KCB	1137215275	2018	88,973	630,737
Binyiny Primary School	KCB	1137224304	2018	1,052,296	1,018,509
Brooke Day Secondary School	KCB	1233557645	2018	2,280,817	493,047
Buchenge Secondary School	KCB	1136481176	2017	649,927	503,440
Chebigen B Primary School	KCB	1225444187	2018	38,789	38,789
Chebigen Primary School	KCB	1258618044	2018	299,262	1,036,005
Chebigen Secondary School	KCB	1116107465	2018	7,336,367	1,020,109
Chemagaldit Primary School	KCB	1149818638	2018	895,582	49,026
Chemobei Primary School	KCB	1175797340	2019	2,631,895	1,328,494
Chepkoinik Primary School	KCB	1161082042	2020	5,170	5,370
Chepkoiyo Primary School	KCB	1204431663	2020	2,399	2,399
Chepkoiyo Secondary School	KCB	1129342271	2018	11,115	11,115
Chepkolon Primary School	KCB	1161725938	2018	47,082	580,638
Chepkurbet Primary School	KCB	1184139113	2020	97,559	6,033
Cheplel Primary School	KCB	1150691239	2018	1,078,206	254,544
Cheplil Primary School	KCB	1137215364	2018	749,902	102
Chepngobob Secondary School	KCB	1161471626	2020	53,625	212,948

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Cherungus Primary School	KCB	1161716610	2017	79,502	455,722
Highlands Primary School	KCB	1119267048	2017	18,218	18,218
Itobei Primary School	KCB	1152511513	2017	88,152	394,428
Kaboloin Primary School	KCB	1113759216	2017	82,344	582,985
Kaboloin Secondary School	KCB	1136084711	2017	356	1,502,482
Kaboswa Primary School	KCB	1283492490	2018	100,328	498,975
Kamasian Primary School	KCB	1161229086	2020	2,110,543	40,543
Kamelilo Primary School	KCB	1167144287	2018	4,479	4,479
Kapcheptendeniet Primary School	KCB	1176666509	2018	2,493	2,493
Kapcheptoror Primary School	KCB	1177269570	2018	2,845,314	4,683,850
Kapkiam Primary School	KCB	1239607733	2017	192,188	1,996,507
Kapkiam Secondary School	KCB	1149718234	2017	2,167,397	1,168,417
Kapng'etuny Secondary School	KCB	1147955190	2017	1,161,005	2,002,453
Kapngetuny Primary School	KCB	1208135864	2017	2	-
Kapsaos Chiefs Office	KCB	1272276945	2020	63,284	63,284
Kapsigirio Primary School	KCB	1154471888	2019	574	874
Kapsilangwa Primary School	KCB	1225732131	2019	74,238	992,225
Kapsoit Secondary School	KCB	1141542560	2017	4,896,532	2,752,124
Kaptebeswet Secondary School	KCB	1150010738	2017	5,007	3,560,251
Kaptoroi Primary School	KCB	1117728935	2019	1,002,316	1,002,316
Kenegut Day Secondary School	KCB	1172460671	2018	2,261,555	257,251
Kenegut Primary School	KCB	1114189235	2018	71,139	71,265
Keongo Primary School	KCB	1202922384	2018	116,301	40
Keongo Secondary School	KCB	1109393539	2018	96,483	3,651,349
Kerego Primary School	KCB	1157943373	2018	129,742	137,335
Kericho Day Secondary School	KCB	1276597819	2018	5,713	62,319
Kericho Township Primary	KCB	1169822959	2016	2,867	2,867

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school						
Ketipyese Primary School	KCB	1153816954	2018	118	178	
Ketitui Secondary School	KCB	1156561507	2016	419,530	1,082,309	
Kiboybei Primary School	KCB	1175908568	2016	131,233	337,065	
Kimasian Primary School	KCB	1161229086	2018	2,110,543		
Kimeswon Primary School	KCB	1176001809	2017	104,151	104,151	
Kipchebor Ap Camp	KCB	1279327138	2016	180,469	500,000	
Kipchimchim Boys Secondary School	KCB	1239547633	2020	3,244	19	
Kipchimchim Primary School	KCB	1167243498	2017	1,475	1,475	
kipkeron Primary School	KCB	1290747571	2022	1,292,352		
Kipkwes Primary School	KCB	1144706548	2020	834	834	
Kiprotgorik Primary School	KCB	1160142378	2019	1,548	139,674	
Kipsigis Girls Secondary School	KCB	1285394593	2017	4,302,330	500,000	
Kipsigori Baraka Primary School	KCB	1149574305	2017	608,256	131,075.40	
Kipsotet Primary School	KCB	1128702916	2019	680	1,058	
Kiptegan Primary School	KCB	1149439246	2016	69,248	4,580	
Kiptoroi Primary School	KCB	1117728935		1,002,316		
Kisabei Primary School	KCB	1150689609	2017	1,089,913	387,444	
Koibeyot Primary School	KCB	1176162179	2017	953,556	303,045	
Koigaron Primary School	KCB	1160874077	2019	1,503,840	1,503,840	
Koisagat Primary School	KCB	1203457839	2018	268,011	341,354	
Koitammat Primary School	KCB	1161348182	2018	166,709	119,232	
Kondametul Primary School	KCB	1150668415	2020	1,808	2,700,286	
Kosisit Primary School	KCB	1157944353	2019	953	32,953	
Laliat Primary School	KCB	1175694207	2019	907	907	
Laliat Secondary School	KCB	1136922180	2019	0	-	

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Lamayat Primary School	KCB	1200694791	2018	24,830	517,361
Lelechwet Primary School	KCB	1226217109	2019	4,729	729
Lemeiywet Pri. School	KCB	1172276161	2019	599	599
Manyoror Primary School	KCB	1206475323	2019	99,352	704,648
Manyoror Secondary School	KCB	1121891225	2018	90,037	355,281
Maso Secondary School	KCB	1153557495	2019	25,925	8,245
Merto Dispensary	KCB	1157819419	2017	323	1,297
Merto Primary School	KCB	1202988555	2017	5,232	5,232
Mjini Primary Sch	KCB	1138650420	2019	299	299
Mogoiywet Primary School	KCB	1184408564	2018	193,862	193,861.50
Moi Sitotwet Secondary School	KCB	1162864664	2018	1769	3,555,043
Motobo Secondary School	KCB	1172034915	2018	554,488	611,156
Motosiet Primary School	KCB	1176103954	2018	950,124	
Mulkelwet Primary School	KCB	1153507595	2018	12,164	69,908
Mureret Primary School	KCB	1158048823	2019	62,485	62,485.45
Ngecherok Primary School	KCB	1114596027	2019	100,456	992,189
Ngenybare Secondary School	KCB	1134434456	2019	88,808	28,296
Ogirgir Primary School	KCB	1156872227	2019	1,113	950,066
Otui Primary School	Equity	1291419926	2019	1,069,707	
Poiywek Chiefs Office	KCB	1203510659	2019	0	-
Poiywek Secondary School	KCB	1255522305	2019	189,330	4,330
Queen Tete Primary School	KCB	1202913571	2020	1,604	1,604
Rongai Primary School	KCB	1164105833	2018	13,855	534,057
Samaria Primary School	KCB	1120147018	2018	73,069	
Sebetet Primary School(Kinyose)	KCB	1166602672	2018	88,393	2,318
Semeiyon Secondary School	KCB	1155913744	2018	1,391,631	1,901,782
Sinendet Primary School	KCB	1202530001	2019	868	868

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Sitotwet Chiefs Office	KCB	1285956532	2019	26,195	626,195
Sosit Primary School	KCB	1162793791	2019	3,079	3,080
St John Cheribo Primary School	KCB	1203796129	2019	58,443	578,742
St. Patrick Primary School	KCB	1132978890	2018	156,183	190,309
Sugutek Ielach Primary School	KCB	1149658894	2019	71,412	300
Sumeiyon Primary School	KCB	1146696639	2019	107,209	141,601
Sumeiyon Day Secondary School	KCB	1155		1,391,631	
Tabain Primary School	KCB	1225165881	2018	26,532	26,532
Tabet Primary School	KCB	1159684286	2018	3,203,959	1,077,959
Torgosek Primary School	KCB	1286105978	2018	135,999	1,248,659
Torit Primary School	KCB	1255483423	2018	84,816	28,949
Toror Girls Secondary School	KCB	1183601336	2018	136	136
Torsogek Primary School	KCB	1103588826	2018	80,201	52,400
Chemorir Day Secondary School	Sidian Bank	1010030000396	2020	42,821	209,515
Chemugusu Primary School	Sidian Bank	1010150013840	2020	1,306,551	40
Chepngetuny Primary School	Sidian Bank	1010030000586	2018	704,855	1,000,000
Chepsoo Sub-Location	Sidian Bank	1010030000346	2018	502,767	2,767
Kapsoit Chiefs Office	Sidian Bank	1010030000516	2020	50,957	91,800
Kericho Police Station	Sidian Bank	1010030000356	2018	248,347	248,347
Kiburuny Primary School	Sidian Bank	1010030000496	2020	968,855	998,975
Kipchebor Primary School	Sidian Bank	1010030000376	2018	447	447
Kipchimchim Day Secondary School	Sidian Bank	1010030000486	2018	17,495	1,998,975
Kipchimchim Sub-Location	Sidian Bank	1010030000366	2018	500,592	43,647
Koisamoi Primary School	Sidian Bank	1010030000326	2018	636,786	65,577
Laliat Chiefs Office	Sidian Bank	1010030000416	2022	165,632	0
Ngororga Primary School	Sidian Bank	1010030000416	2018	1,998,975	1,998,975

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Queentete Primary School	Sidian Bank	1010030000606	2018	760	760
Samutet Primary School	Sidian Bank	1010030000336	2018	50,957	92,760
Telanet Primary School	Sidian Bank	1010030000526	2018	870	222,470
Torit Girls Secondary School	Sidian Bank	1010030000596	2021	248,420	4,000,000
<b>Total</b>				<b>67,991,389</b>	<b>73,165,613</b>

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

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. **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>Draft Audit Report Ref: OAG/Kisumu/2020-2021-1-01-0190-90-7 dated 9<sup>th</sup> September 2022</b></p>	<p><b>Budget Control and Performance</b> The Fund's approved budget for the year 2020/2021 amounted to Kshs. 231,426,216 comprising of 2020/2021 allocation of Kshs. 137,088,879 and balance brought forward from 2019/2020 of Kshs. 69,367,724. The analysis of comparison of budget and actuals is as tabulated below: During the period, the Fund incurred an</p>	<p>The concern has been noted. The constituency received Kshs. 149,367,724 plus a balance brought forward of Kshs. 24,969,613 making it a total of Kshs. 174,337,337. As at 30<sup>th</sup> June 2021, the total expenditure was Kshs. 173,128, 529. The balance of Kshs. 58m had not been received. An amount of Kshs. 45,000,000 has since been received and disbursed to the various projects as</p>	<p>Not resolved</p>	<p>Waiting for OAG response</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenditure of Kshs. 173,128,529 representing 74.8% of the approved budget and resulting in under-absorption by Kshs. 58,297,687 or 25.19% under absorption of the approved budget. Consequently, failure to utilize all funds as budgeted or disbursed is an indication that programs and activities are not implemented as planned hence not achieving the intended objective of improving delivery of goods and services to the residents of Ainamoi Constituency.</p>	<p>per the attached AIEs and bank statement extracts. <i>Attached AIE and Bank statement extract – No. B105182 of Kshs. 12,000,000 and No. B105333 of Kshs. 33,000,000 – Annex 2</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>.Undisclosed Pending Payables</b> Included in the Use of Goods balance of Kshs.9,207,193 is an amount of Kshs.288,000 paid to Kericho Guest Enterprise Limited being rent for Lease on LR Kericho/Kapsoit 1872 1st Floor Ark Plaza Kapsoit Market - Kericho. This was rent for the NG-CDF offices in the building for twenty-four (24) months from July 2018 to June 2020. However, this had not been disclosed in the pending payables for the period ending 30th June, 2020 in the disclosures in the</p>	<p>It is true the financial statements had had not captured the pending payables, this has been noted and the adjustment to the pending payables under page 40. The figure is Kshs. 144,000 for rent payable for 12 months and not Kshs. 156,000.</p> <p><i>Attached - adjusted Financial statement f/y 2020/21 - Annex 1</i></p>		

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)
	financial statements. It was also noted that the accrued rent for the period			
	<p><b>Project Implementation Status</b></p> <p>The projects are meant to be completed in the scheduled time frame to enable effective service delivery to the constituents.</p> <p>Findings</p> <p>A review of the project implementation status report indicates that thirtyone ongoing projects of which twenty projects are yet to start or are at procurement stage. In this circumstances, the residents of Ainamoi constituency did not receive</p>	<p>The concern has been noted. The funds are always received in trenches and prioritized as received. The projects are always at various stages of implementation depending on when the funds have been received. The funds under F/Y 2020/21 received have been disbursed to the various projects.</p> <p><i>Attached AIE and Bank statement extract – No. B105182 of Kshs. 12,000,000 and No. B105333 of Kshs.</i></p>	Not 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)
	benefits from the incomplete projects	33,000,000 – Annex 2		



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Name: Elvirah Kebaya  
Fund Account Manager

