

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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TABLED BY:	Majority Whip Hon Wazir
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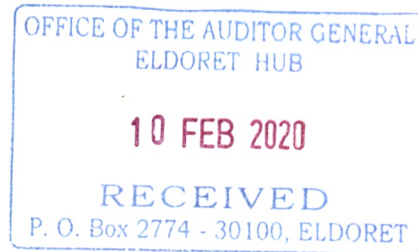
ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – AINABKOI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019

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

Revised Template 30th June 2019



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

REPORTS AND FINANCIAL STATEMENTS

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

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

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	BEATRICE BOWEN
2.	Sub-County Accountant	BENJAMIN MUCHINA
3.	Chairman NGCDFC	DAVID KIMAYO
4.	Member NGCDFC	PRISCAH J BARKECHIR

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF AINABKOI Constituency Headquarters

P.O. Box 9882
ELDORET
NEXT TO DCC OFFICE KAPSOYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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(f) NGCDF AINABKOI Constituency Contacts

Telephone: (254) 724240609
E-mail: cdfainabkoi@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF AINABKOI Constituency Bankers

1. COOPERATIVE BANK
ACCOUNT NO:01141598004000
ELDORET WEST BRANCH

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

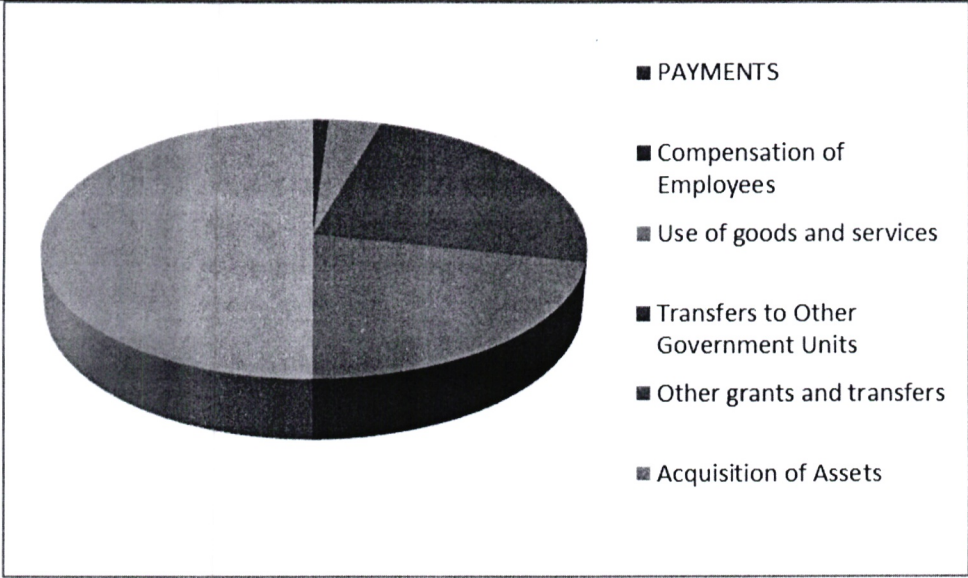
II.FORWARD BY THE CHAIRMAN NGCDFC

Ainabkoi CDF made excellent progress in its planned programmes especially on the completion rates of the funded projects. This report details the performance of the NG CDFC and financial statements represents the financial status of Ainabkoi Constituency Development Fund for financial year 2018/2019. It lays down the receipts and expenditures of all the funds Ainabkoi NG-CDFC received from the NG-CDF Board. A Total of kshs 108,784,483 was received from the board in the financials year 2018/2019. The total expenditure in the financial year under review amounted to kshs 100,309,881; this represented the constituency allocation of kshs. 109,040,875.52 in the FY 2018-2019 and a balance brought forward from the previous financial year of kshs 54,784,483.15.

The Budget utilisation was fairly good considering that a huge amount of Kshs 55 Million has not been disbursed to the constituency by the Board

PAYMENTS	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Compensation of Employees	2,248,000	1,161,340	3,409,340	1,989,905	1,419,435	58.4%
Use of goods and services	7,565,681	3,129,856	10,695,537	7,917,640	2,907,695	72.8%
Transfers to Other Government Units	52,311,352	29,583,316	81,894,668	35,504,662	46,390,006	43.4%
Other grants and transfers	46,915,843	17,416,267	64,332,110	47,181,869	17,150,241	73.3%
Acquisition of Assets	0	1,036,200	1,036,200	-	1,036,200	0.0%
Other Payments	0	8,177,027	8,177,027	7,715,805	331,424	95.9%
TOTAL	109,040,876	60,504,006	169,544,882	100,309,881	69,235,000	59.2%

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



Sign

CHAIRMAN NGCDF COMMITTEE

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

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

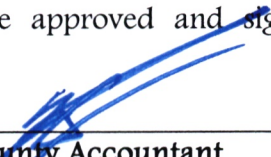
The Accounting Officer in charge of the NGCDF-AINABKOI Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-AINABKOI Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.



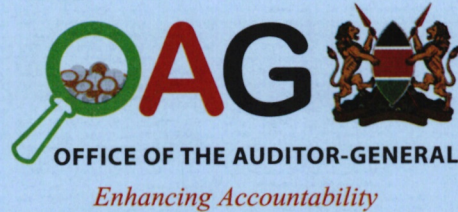
Fund Account Manager
Name: BEATRICE BOWEN



Sub-County Accountant
Name: BENJAMIN MUCHINA
ICPAK Member Number:

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainabkoi Constituency set out on pages 7 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects surplus/deficit comparative balance amounting to negative Kshs.68,457,177 whereas prior year audited financial statements reflected an amount of Kshs.2,109,006 resulting to an unreconciled variance amount of Kshs.66,348,171.

Further, the statement reflects bank balance totalling to Kshs.14,194,124. The bank reconciliation statement for the month of June, 2019 reflected unrepresented

cheques amounting to Kshs.5,455,435 out of which cheques amounting to Kshs.290,924 were stale. However, the cheques had not been reversed in the cashbook.

Consequently, the accuracy, completeness and validity of the above balances reflected in the statement of financial assets as at 30 June, 2019 could not be confirmed.

2. Unsupported Committee Allowances

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services totalling to Kshs.7,917,640. The balance includes committee expenses amount of Kshs.3,928,000. However, Management did not provide documentary evidence to show that the Secretary in consultation with the officer of the Board seconded to the constituency actually prepared and tabled before a Constituency Committee a schedule. Further, there was no evidence that copies of the minutes were submitted to the Board within thirty (30) days after the confirmation and execution of the minutes in the manner prescribed by the Board and attendance register and notices for the committee meetings were not provided.

Consequently, the accuracy, completeness and validity of committee expenses amount of Kshs.3,928,000 for the year ended 30 June, 2019 could not be confirmed.

3. Unsupported Committee Account Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling to Kshs.22,451,914 in sixty-three (63) accounts held in various banks as at 30 June, 2019. However, the Management did not provide cashbooks, bank statements and certificates of bank balance to ascertain the balances indicated.

Consequently, the accuracy, completeness and validity of the PMC bank balances totalling to Kshs.22,451,914 as at 30 June, 2019 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.169,544,882 and Kshs.114,504,006 respectively, resulting to an under-funding of Kshs.55,040,876 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.169,544,882 and Kshs.100,309,881 respectively, resulting to an under expenditure of Kshs.69,235,001 or 41% of the budget.

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

2. Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Project Implementation

1.1. Delay in Project Implementation

According to the Project Implementation Status Report as at 30 June, 2019 provided, the Fund had budgeted to spend a total of Kshs.99,227,197 towards

implementation of fifty-three (53) projects during the financial year 2018/2019. An amount of Kshs.43,274,043 was disbursed to nine (9) projects which were completed but completion certificates were not provided. Further, an amount of Kshs.11,751,807 was disbursed to twelve (12) projects which were still ongoing at various levels of completion of between 60% and 95% while an amount of Kshs.44,201,347 was disbursed to thirty-two (32) projects which had not started.

In addition, Management incurred a total of Kshs.1,900,000 disbursed to primary and secondary schools for planting trees in school compounds and leveling of school fields. However, the funds disbursed to the projects had not been utilized and were still held in the Project Management Committee Bank accounts. No justification was provided for failure to implement the projects.

1.2. Unsatisfactory Implementation of Projects

During the year under review, nineteen (19) projects costing Kshs.22,357,027 were physically verified in January, 2020. However, several unsatisfactory observations were made on eleven (11) projects costing Kshs.13,600,000 as shown in **Appendix I**.

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

2. Compensation of Employees

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees totalling to Kshs.1,989,905. Included in the balance is basic wages of contractual employees amount of Kshs.1,603,762. However, review of records revealed that five (5) members of staff were over paid by a total of Kshs.582,000.

Under the circumstances, the validity and propriety of basic wages of contractual employees expenditure of Kshs.1,603,762 for the year ended 30 June, 2019 could not be confirmed.

3. Irregular Emergency Fund

The Constituency Committee in its meeting approved funding of emergency projects amounting to Kshs.5,000,000 towards the construction of pit latrines. However, no evidence was provided to show that the activities that were funded were indeed unforeseen and that they qualify to be funded under emergency needs. This is contrary to the National Government Constituency Development Act, 2015. Further, an audit inspection of the construction works for some of the above projects revealed that they were not complete and funds were still in the bank accounts. No reason or justification was provided for failure to implement the projects.

Consequently, the Management is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy and ICT Committee

During the year under review, the Management did not have in place a risk management policy, risk management strategies and a system of risk management to enable them develop appropriate risk strategies in order to improve on effective and efficient management of public resources. In addition, there was no ICT strategic committee.

In the circumstances, I am unable to confirm existence of effective internal controls at the Fund.

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

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources

are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are

based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 October, 2021

Appendix I: Unsatisfactory Implementation of Projects

No.	Payee	Project Activity	Amount (Kshs.)	Observation
1	Ainabkoi Secondary School	Construction of a 8-Door pit latrine	1,500,000	<ul style="list-style-type: none"> The toilets were stalled without doors and painting. Although money was received in February, 2019 the construction was not going on and the contractor was not on site. Interim certificates of completion and approved bill of quantities were not provided.
2	Cheplelachbei Secondary School	Construction of a six (6) door pit latrine	500,000	<ul style="list-style-type: none"> The toilets were complete and in use but the walls and floors had cracks. Completion certificates and approved bill of quantities were not provided.
3	Ainabkoi Kenya Medical Training College (KMTC)	Construction of ultra-modern tuition block currently at 1 st floor	4,000,000	<ul style="list-style-type: none"> The Project has Stalled. No contractor on site. Lack of agreement with KMTC
4	Tendwo Secondary School	Construction of a dining hall	800,000	<ul style="list-style-type: none"> Construction almost complete only undercoat paint and floor terrazzo remaining. Interim certificates of completion not provided Lack of independent Project Management Committee.
5	Tendwo Secondary School	Construction of a 6-door pit latrine	200,000	<ul style="list-style-type: none"> Toilets were almost complete but fixing of the doors was ongoing but interim certificate of completion was not provided. Lack of independent Project Management Committee.
6	Rcea Biwot Ngeleltarit	Construction of administration block and a classroom	1,200,000	<ul style="list-style-type: none"> Two classrooms were in use. Flooring in progress but interim certificate of completion was not provided.

No.	Payee	Project Activity	Amount (Kshs.)	Observation
7	AIC Kaptagat Children's Home Primary School	Purchase of land	2,200,000	<ul style="list-style-type: none"> Land purchased but ownership documents were not provided
8	Kipkorgot Multipurpose Hall	Construction of hall	2,000,000	<ul style="list-style-type: none"> The project not yet complete. Certificate showing the level of completion was not provided
9	Lotonyok Primary School	Purchasing and planting of trees in school compound	100,000	<ul style="list-style-type: none"> Although most of the trees were planted they were thriving in the bush since no weeding had taken place
10	Munyaka Primary School	Levelling of school field	600,000	<ul style="list-style-type: none"> Levelling of the field had not started as at January, 2020. The money was still in the bank account.
11	Usalama Primary School	Levelling of school field	500,000	<ul style="list-style-type: none"> Levelling of the field had started but the contractor was not on site as at the time of field verification in January, 2020.
	Total		13,600,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AINABKOI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

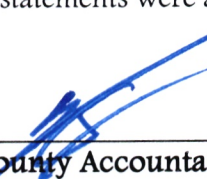
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	108,784,483	43,405,172
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		108,784,483	43,405,172
PAYMENTS			
Compensation of employees	4	1,989,905	1,793,304
Use of goods and services	5	7,917,640	5,134,845
Transfers to Other Government Units	6	35,504,662	16,300,000
Other grants and transfers	7	47,181,869	22,286,029
Acquisition of Assets	8	-	
Other Payments	9	7,715,805	
TOTAL PAYMENTS		100,309,881	45,514,178
SURPLUS/DEFICIT		8,474,602	(2,109,2006)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2019 and signed by:



Fund Account Manager
Name: BEATRICE BOWEN



Sub-County Accountant
Name: BENJAMIN MUCHINA
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AINABKOI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019


STATEMENT OF ASSETS AND LIABILITIES

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	14,194,124	5,719,523
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		14,194,124	5,719,523
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		14,194,124	5,719,523
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>14,194,124</u>	<u>5,719,523</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,719,523	7,828,529
Surplus/Defict for the year		8,474,602	(68,457,177)
Prior year adjustments	14	-	-
NET LIABILITIES		<u>14,194,124</u>	<u>(60,628,648)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2019 and signed by:



Fund Account Manager
Name: BEATRICE BOWEN



Sub-County Accountant
Name: BENJAMIN MUCHINA
ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AINABKOI CONSTITUENCY**


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

I. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from CDF Board	1	108,784,483	43,405,172
Other Receipts	3	-	
Total Receipts		108,784,483	43,405,172
Payments			
Compensation of Employees	4	1,989,905	1,793,304
Use of goods and services	5	7,917,640	5,134,845
Transfers to Other Government Units	6	35,504,662	16,300,000
Other grants and transfers	7	47,181,869	22,286,029
Other Payments	9	7,715,805	-
Total Payments		100,309,881	45,514,178
Total Receipts Less Total Payments		8,474,602	(2,109,006)
 Adjusted for:			
Outstanding Imprest	11	-	
Retention	12A	-	
Gratuity Payable	12B	-	
Prior Year adjustment	14		
Net Adjustments			-
Net cash flow from operating activities		8,474,602	(2,109,006)
 CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
 NET INCREASE IN CASH AND CASH EQUIVALENT		8,474,602	(2,109,006)
Cash and cash equivalent at BEGINNING of the year	13	5,719,523	7,828,529
Cash and cash equivalent at END of the year		14,194,124	5,719,523

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2019 and signed by:


**Fund Account Manager
Name: BEATRICE BOWEN**


**Sub-County Accountant
Name: BENJAMIN MUCHINA
ICPAK Member Number:**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	60,504,006	169,544,882	114,504,006	55,040,876	67.5%
Proceeds from Sale of Assets			-		-	
Other Receipts		-	-	-	-	
TOTAL RECEIPTS	109,040,876	60,504,006	169,544,882	114,504,006	55,040,876	67.5%
PAYMENTS						
Compensation of Employees	2,248,000	1,161,340	3,409,340	1,989,905	1,419,435	58.4%
Use of goods and services	7,565,681	3,129,856	10,695,537	7,917,640	2,777,897	74%
Transfers to Other Government Units	52,311,352	29,583,316	81,894,668	35,504,662	46,390,006	43.4%
Other grants and transfers	46,915,843	17,416,267	64,332,110	47,181,869	17,150,241	73.3%
Acquisition of Assets	0	1,036,200	1,036,200	-	1,036,200	0.0%
Other Payments	0	8,177,027	8,177,027	7,715,805	461,222	95.9%
TOTAL	109,040,876	60,504,006	169,544,882	100,309,881	69,235,000	59.2%

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

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

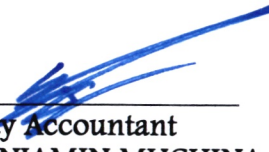
- i. Transfers from NGCDF Board .The reason for underutilization(below 90% of utilization) is that NG-CDF Ainabkoi have not received all funding for the financial 2018/2019*
- ii. Use of goods and services. The reason for underutilization below 90% is that NG-CDF Ainabkoi have not received all the funding from NGCDF board*
- iii. Use of goods and services.The reason for underutilization is that ngcdf have not received all the funding and there are project still waiting for technical reports*
- iv. Acquisition of Assets.The reason for underutilization (below 90% of utilization) is that the NGCDFC still wait for technical reports*

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

The NGCDF-AINABKOI Constituency financial statements were approved on _____ 2019 and signed by:



Fund Account Manager
Name: BEATRICE BOWEN



Sub-County Accountant
Name: BENJAMIN MUCHINA
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,188,000	1,161,340	3,349,340	1,969,905	1,379,435
1.2 Committee allowances	2,000,000	2,024,761	4,024,761	1,799,000	2,225,761
1.3 Use of goods and services	2,294,453	1,099,248	3,393,700	3,493,759	29,739
2.0 Monitoring and evaluation					
2.1 Capacity building	1,000,000		1,000,000	162,000	838,000
2.2 Committee allowances	1,866,916	372,334	2,239,250	2,129,000	110,250
2.3 Use of goods and services	404,310		404,310	333,881	70,429
3.0 Emergency	5,338,993		5,338,993		5,338,993
3.1 Primary Schools					
Chepkero primary school		200,000	200,000	200,000	-
Chelelek primary school		200,000	200,000	200,000	-
Arangai primary school		200,000	200,000	200,000	-
Kapsunde primary school		200,000	200,000	200,000	-
Kiburur primary school		200,000	200,000	200,000	-
Koilonget primary school		200,000	200,000	200,000	-
Chepkurmum primary school		200,000	200,000	200,000	-
Kapsoyap primary school		200,000	200,000	200,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Chororget primary		200,000	200,000	200,000	-
Lelek primary school		200,000	200,000	200,000	-
		608	608		608
3.2 Secondary schools					
Ilula Secondary School		200,000	200,000	200,000	-
Arnesens Secondary School		200,000	200,000	200,000	-
Kabore Secondary School		200,000	200,000	200,000	-
Ainabkoi secondary School		1,500,000	1,500,000	1,500,000	-
Chelelachbei East Secondary school		500,000	500,000	500,000	-
3.3 Tertiary institutions					
3.4 Security projects					
Cheptigit chiefs office	100,000		100,000	100,000	-
Chepngoror chiefs office	100,000		100,000	100,000	-
Ainabkoi chiefs office	100,000		100,000	100,000	-
Chepkongony chiefs office	100,000		100,000	100,000	-
4.0 Bursary and Social Security					
4.1 Primary Schools				-	
4.2 Secondary Schools	17,301,421	2,385,315	19,686,736	19,930,030	289,857
4.3 Tertiary Institutions	14,022,811	980,000	15,002,811	13,198,464	1,271,196
4.4 Universities	0			-	-
4.5 Social Security	60,000		60,000	20,000	40,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

5.0 Sports					
5.1	2,180,818	1,050,009	3,230,827	725,375	2,505,452
5.2					
5.3					
6.0 Environment					
Kipsinende Primary school	100,000		100,000		100,000
Illula Secondary School	100,000		100,000		100,000
Naiberi Primary School	100,000		100,000		100,000
Kipsunde Primary School	100,000		100,000		100,000
Naiberi Secondary School	100,000		100,000		100,000
Chepsogor Primary School	100,000		100,000		100,000
Cheptigit Chiefs Office	100,000		100,000		100,000
Kewampoi Primary school	100,000		100,000		100,000
Chepkurmur Primary School	100,000		100,000		100,000
Koilonget Primary school	100,000		100,000		100,000
Kimuruk Primary School	100,000		100,000		100,000
Cheplelachbei east Secondary School	100,000		100,000		100,000
Chepngoror Secondary School	100,000		100,000		100,000
Kapsoya Primary School	100,000		100,000		100,000
Munyaka Primary school	100,000		100,000		100,000
Eldoret Border Farm	100,000		100,000		100,000
Koibarak	100,000		100,000		100,000
Kapsoya Secondary School	100,000		100,000		100,000
Ndanai Primary School	100,000		100,000		100,000
Rurigi Primary school	100,000		100,000		100,000
Munyaka Primary School		600,000.00	600,000.00	600,000.00	-
Soliat Secondary School		400,000.00	400,000.00	400,000.00	-
Usalama Primary School		500,000.00	500,000.00	500,000.00	-
DCC Office		50,000.00	50,000.00	50,000.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Illula primary school		50,000.00	50,000.00	50,000.00	-
Ngatit primary school		100,000.00	100,000.00	100,000.00	-
lotonyok primary school		100,000.00	100,000.00	100,000.00	-
uhuru primary school		28,000.00	28,000.00	28,000.00	-
Ngarua Primary School		100,000.00	100,000.00	100,000.00	-
Kipteimet Primary School		100,000.00	100,000.00	100,000.00	-
7.0 Primary Schools Projects					
Kiberur Primary School	500,000		500,000		500,000
Ndanai Primary School	1,000,000		1,000,000		1,000,000
Lamaon Primary School	2,400,000		2,400,000		2,400,000
Ngatit primary school	650,000		650,000		650,000
Munyaka primary school	7,000,000		7,000,000		7,000,000
Kewet primary school	650,000		650,000		650,000
Kitoroch Primary school	80,000		80,000	80,000	-
Eldoret Border Primary School	250,000		250,000	250,000	-
Olaare Primary School	100,000		100,000	100,000	-
Cheplelachbei east Primary School	100,000		100,000		100,000
Chemnoet Primary School	50,000		50,000		50,000
Tinga primary school		1,600,000	1,600,000		1,600,000
Aic kaptagat children's home primary		1,200,000	1,200,000	1,200,000	-
Aic kaptagat children's home primary		1,000,000	1,000,000	1,000,000	-
Arap Moi Primary School		350,000	350,000	350,000	-
berur primary school		500,000	500,000	500,000	-
chepkero primary school		300,000	300,000	300,000	-
cheseret primary school		200,000	200,000	200,000	-
drys farm primary school		200,000	200,000	200,000	-
kapsundei primary school		600,000	600,000	600,000	-
kewapmoi primary school		200,000	200,000	200,000	-
kiluka primary		400,000	400,000	400,000	-
Kipteimet Primary School		200,000	200,000	200,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

kitoroch primary school		600,000	600,000	600,000	-
koilel primary school		600,000	600,000	600,000	-
lelek primary school		200,000	200,000	200,000	-
lotonyok primary school		600,000	600,000	600,000	-
naiberi primary school		600,000	600,000	600,000	-
uhuru primary school		200,000	200,000	200,000	-
ndanai primary school		200,000	200,000	200,000	-
siliboi primary school		200,000	200,000	200,000	-
sirwo primary school		600,000	600,000	600,000	-
skyline primary school		850,000	850,000	850,000	-
soliat primary school		400,000	400,000	400,000	-
songich primary school		200,000	200,000	200,000	-
kipsinende primary school		400,000	400,000	400,000	-
Ngarua Primary School		400,000	400,000	400,000	-
Ndanai primary school		450,000	450,000	450,000	-
ndanai primary school		500,000	500,000		500,000
Rurigi Primary School		600,000	600,000	600,000	-
Baharini Primary School		200,000	200,000	200,000	-
Silas Primary School		1,200,000	1,200,000		1,200,000
Ilula Primary School		600,000	600,000	600,000	-
Brockley Primary School		200,000	200,000	200,000	-
8.0 Secondary Schools Projects					
Bishop Birech Sec. school	380,000		380,000	380,000	-
Kipsundei sec. School	2,900,000		2,900,000	650,000	2,250,000
Rcea Biwot Ngelel Tarit Sec. School	11,683,585		11,683,585	1,200,000	10,483,585
Chepkongonyoc secondary school	480,000		480,000		480,000
Tendwo Secondary School	1,000,000		1,000,000	1,000,000	-
Cheptigit secondary School	614,033		614,033		614,033
Rurigi Secondary school	3,680,835		3,680,835	3,680,835	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

St. peters Waunifor secondary school	200,000		200,000	200,000	-
Arnasens High School	2,000,000		2,000,000	2,000,000	-
Dry Girls Secondary School	283,820		283,820	283,820	-
Ngatit Secondary School	1,300,000		1,300,000		1,300,000
Ilula Secondary School	580,000		580,000		580,000
Chepsogor Secondary School		783,309	783,309		783,309
Bishop Birech Girls Sec School		600,000	600,000	600,000	-
Chelelek Mixed Sec School		600,000	600,000	600,000	-
Chepngoror Secondary School		200,000	200,000	200,000	-
Drys Girls Secondary School		1,200,000	1,200,000	1,200,000	-
Plateau Girls Secondary Sch		400,000	400,000	400,000	-
Rcea Biwott Ngelel Tarit		2,000,000	2,000,000	2,000,000	-
Rurigi Secondary School		1,000,000	1,000,000	1,000,000	-
Tendwo Secondary School		450,000	450,000	450,000	-
Kipsundei Secondary School		1,200,000	1,200,000	1,200,000	-
9.0 Tertiary institutions Projects					
Ainabkoi KMTC	14,429,079		14,429,079	480,000	13,949,079
ainabkoi kmtc		4,000,000	4,000,000	4,000,000	-
kipkabus tti		300,007	300,007	300,007	-
10.0 Security Projects					
Ainabkoi chief's office	112,996	500,000	612,996	500,000	112,996
Ainabkoi assistant county commissioner office	1,651,160		1,651,160		1,651,160
Chepkongony chief office	112,996		112,996		112,996
Kaptagat chief office	132,000	1,000,000	1,132,000	1,000,000	132,000
Ainabkoi Assistant county Commissioner Office		500,000	500,000	500,000	-
chepngoror chief office		200,000	200,000	200,000	-
cheptigit chiefs office		800,000	800,000	800,000	-
kapsoya ap line project		1,000,000	1,000,000	1,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

kapsoya police post		300,000	300,000	300,000	-
Kipkorgot Multi Purpose hall		2,000,000	2,000,000	2,000,000	-
Kipkorgot Multi Purpose hall	3,662,650		3,662,650		3,662,650
11.0 Acquisition of assets		36,200.00	36,200.00		36,200.00
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment		1,005,848	1,005,848		1,005,848
11.4 Purchase of computers					
11.5 Purchase of land					
12.0 Others					
12.1 Strategic Plan		3,500,000	3,500,000	2,010,000	89,509
12.2 Innovation Hub		4,677,027	4,677,027	4,435,112	241,915

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

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
AIE NO. B005149		54,784,483	
AIE NO. B0301162		10,000,000	
AIE NO. B006281		6,000,000	
AIE NO. B030342		15,000,000	
AIE NO. A699018		11,000,000	
AIE NO. B042703		12,000,000	
AIE NO. 855752			5,500,000
AIE NO. 892755			37,905,172
		108,784,483.15	43,405,172

2. PROCEEDS FROM SALE OF ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Basic wages of contractual employees	1,603,762	1,793,304
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance	-	
Transport allowance		
Leave allowance		
Other personnel payments	-	
Employer contribution to NSSF	20,000	
Gratuity-Paid	366,143	
Gratuity-Accrued		
TOTAL	1,989,905	1,793,304

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Utilities, supplies and services		1,954,162	20,000
Electricity			
Water & sewerage charges			
Office rent			
Communication, supplies and services			22,960
Domestic travel and subsistence			173,800
Printing, advertising and information supplies & services			39,440
Rentals of produced assets			
Training expenses			722,130
Telephone Expenses			62,200
Hospitality supplies and services			106,235
Other committee expenses			
Committee allowance		3,928,000	3,175,900
Insurance costs			
Specialised materials and services			
Office and general supplies and services		1,400,488	287,200
Fuel , oil & lubricants		472,990	350,000
Other operating expenses		162,000	
Bank service commission and charges			
Security operations			
Routine maintenance - vehicles and other transport equipment			172,980
Routine maintenance- other assets			2,000
TOTAL		7,917,640	5,134,845

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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Transfers to Primary schools		13,680,000	3,900,000
Transfers to Secondary schools		17,044,655	8,400,000
Transfers to Tertiary institutions		4,780,007	4,000,000
TIVET			
TOTAL		35,504,662	16,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2018-2019	2017 - 2018
		Kshs	Kshs
Bursary –Secondary		19,930,030	11,016,106
Bursary –Tertiary		13,198,464	8,582,773
Bursary-Special schools		-	
Mocks & CAT		-	
Security		6,300,000	1,187,150
Sports		725,375	
Environment		2,028,000	
Emergency Projects		5,000,000	1,500,000
TOTAL		47,181,869	22,286,029

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets		2018-2019	2017 - 2018
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles			-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of office furniture and fittings		-	0
Purchase of computers ,printers and other IT equipments		-	0
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
TOTAL		-	-

9. OTHER PAYMENTS

ICT HUB		4,435,112	-
Strategic Plan		3,280,690	-
specify		-	-
TOTAL		7,715,805	-

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

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2018-2019 Kshs (30/6/2019)	2017 - 2018 Kshs (30/6/2018)
<i>Co -operative Bank - Eldoret Branch -Ainabkoi NG- CDF</i>	<i>A/C no.01141598004000</i>	14,194,124	5,719,523
Total		14,194,124	5,719,523

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

Supplier/Contractor	PV No.	2018-2019	2017 - 2018
ABC Ltd		-	-
XYZ Ltd		-	-
TOTAL		-	-
13 BALANCES BROUGHT FORWARD			

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

		2018-2019	2017 - 2018
		(1/7/2018	(1/7/2017)
		Kshs	Kshs
Bank accounts		5,719,523	7,828,529
Cash in hand			-
Imprest			-
TOTAL		5,719,523	7,828,529

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

		2018-2019	2017 - 2018
		Kshs	Kshs
NGCDFC Staff		-	-
Others (specify)		-	-
		-	-

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,419,435	1,161,340
Use of goods and services	2,907,695	3,124,008
Amounts due to other Government entities (see attached list)	46,390,006	29,583,316
Amounts due to other grants and other transfers (see attached list)	17,150,241	17,416,266
Acquisition of assets	1,032,200	36,200
Others (<i>specify</i>)	331,424	9,182,875
	69,235,000	60,504,006

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	22,451,914	20,109,251
	22,451,914	20,109,251

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	J o b G r o u p	Original Amount	Date Payable Contracted	Amount Paid To- Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
		Sub-Total				
Middle Management						
4.						
5.						
6.						
		Sub-Total				
Unionisable Employees						
7.						
8.						
9.						
		Sub-Total				
Others (<i>specify</i>)						
10.						
11.						
12.						
		Sub-Total				
		Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land				
Buildings and structures	6,634,430	nil	nil	6,634,430
Transport equipment	6,161,095	nil	nil	6,161,095
Office equipment, furniture and fittings	854,073	nil	nil	854,073
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	13,649,598			13,649,598

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – AINABKOI CONSTITUENCY

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CONSTITUENCIES DEVELOPMENT FUND						
AINABKOI CDF						
INVENTORY OF CDF ASSETS AS AT 30TH JUNE 2019						
	PARTICULARS	ASSET NO.	ASSET SERIAL NO.	ACQUISITION DATE	COST	CURRENT CONDITION
	FILLING CABINET		CDF/AINAB/144/039	7/7/2014	20,500.00	GOOD CONDITION
	EXECUTIVE OFFICE CHAIR		CDF/AINAB/144/043	7/1/2014	24,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/006	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/007	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/008	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/009	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/010	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/011	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/012	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/013	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/014	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/015	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/016	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/017	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/018	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/019	7/1/2014	4,500.00	GOOD CONDITION
	CONFERENCE CHAIR		CDF/AINAB/144/020	7/1/2014	4,500.00	GOOD CONDITION

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CONFERENCE CHAIR		CDF/AINAB/144/021	7/1/2014	4,500.00	GOOD CONDITION
CONFERENCE CHAIR		CDF/AINAB/144/022	7/1/2014	4,500.00	GOOD CONDITION
CONFERENCE CHAIR		CDF/AINAB/144/023	7/1/2014	4,500.00	GOOD CONDITION
CONFERENCE CHAIR		CDF/AINAB/144/024	7/1/2014	4,500.00	GOOD CONDITION
CONFERENCE CHAIR		CDF/AINAB/144/025	7/1/2014	4,500.00	GOOD CONDITION
VISITORS CHAIR		CDF/AINAB/144/026	7/1/2014	3,155.00	GOOD CONDITION
VISITORS CHAIR		CDF/AINAB/144/027	7/1/2014	3,155.00	GOOD CONDITION
VISITORS CHAIR		CDF/AINAB/144/028	7/1/2014	3,155.00	GOOD CONDITION
VISITORS CHAIR		CDF/AINAB/144/029	7/1/2014	3,155.00	GOOD CONDITION
VISITORS CHAIR		CDF/AINAB/144/041	7/1/2014	3,155.00	GOOD CONDITION
FILLING CABINET		CDF/AINAB/144/042	7/1/2014	20,500.00	GOOD CONDITION
CUPBOARD CABINET		CDF/AINAB/144/030	7/1/2014	24,500.00	GOOD CONDITION
CONFERENCE TABLE		CDF/AINAB/144/034	7/1/2014	34,999.00	GOOD CONDITION
OFFICE WORK STATION		CDF/AINAB/144/001-004	7/1/2014	104,499.00	GOOD CONDITION
KYOCERA PHOTOCOPIER		CDF/AINAB/144/035	7/1/2014	110,000.00	GOOD CONDITION
HP COMPUTER		CDF/AINAB/144/037/050	7/7/2014	52,114.00	GOOD CONDITION
HP LAPTOP	CND62314KW	CDF/AINAB/144/037/051	8/3/2016	80,018.00	GOOD CONDITION
HP LAPTOP	CND62310K8	CDF/AINAB/144/037/052	8/3/2016	80,000.00	GOOD CONDITION
COLOR PRINTER	MFP M176n	CDF/AINAB/144/037/053	8/3/2016	55,000.00	GOOD CONDITION
WATER METER AND CONNECTION		CDF/AINAB/144/045	11/26/2014	3,000.00	GOOD CONDITION
HP COMPUTER		CDF/AINAB/144/031/032	7/7/2014	52,114.00	GOOD CONDITION

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KITCHEN EQUIPMENT		CDF/AINAB/144/044	11/25/2014	56,555.00	GOOD CONDITION
COMMUNICATION AND INTERNET CONNECTIONS		CDF/AINAB/144/046	11/25/2014	29,999.00	GOOD CONDITION
CDF OFFICE BLOCK		CDF/AINAB/144/044	6/1/2014	4,286,625.00	GOOD CONDITION
CDF OFFICE TOILET BLOCK		CDF/AINAB/144/047	10/1/2014	568,550.00	GOOD CONDITION
CDF OFFICE BLOCK-TILES AND SEWARAGE		CDF/AINAB/144/048	4/14/2015	1,779,255.00	GOOD CONDITION
CDF VEHICLE		CDF/AINAB/144/049	8/26/2014	6,161,095.00	GOOD CONDITION
Total Assets Value				13,649,598.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Chepkero primary school	Consolidated bank	10151203000015	315,633	101,543
Eldoret school for the hearing impaired	Consolidated bank	10151203000026	2,753	2,753
Kileges primary school	Consolidated bank	10151203000007	580	213,550
Munyaka primary school	Consolidated bank	0120375125900	600,528	1,048
St peters Secondary school	Consolidated bank	101512030000021	254,631	819,641
Arnesens high school	Consolidated bank	101512030000037	1,699,498	327,788
Kapngetuny A.p staff houses	Consolidated bank	0120375125900	132,370	132.370
Arnesens primary school	Cooperative Bank	011399046538901	3,281	3,281
Kipkabus upper primary school	Cooperative Bank	01139441385600	49,455	49,455
Katuiyo Secondary School	Cooperative Bank	01139442861600	8,547	8,547
Tendwo Sec school	Cooperative Bank	01139182241602	1,011,039	1,011,039
Baharini primary school	Cooperative Bank	01141685630800	902	902
Berur primary school	Cooperative Bank	011415988188000	38,385	502,885
Brockley primary school	Cooperative Bank	01141685445700	93,311	826
Drys farm primary school	Cooperative Bank	01140598818400	2,973	1,958
Eldoret border farmprimary school	Cooperative Bank	01141685633300	250,897	600,882
Illula primary school	Cooperative Bank	01141686207400	53,240	645
Kewapmoi primary school	Cooperative Bank	01141685263800	212,647	1,178,112
Kewet primary school	Cooperative Bank	01139086901900	33,300	25,280
Kiburur primary school	Cooperative Bank	01141598818000	502,2885	38,385
Kllula primary school	Cooperative Bank	01141685213300	13,566	16,886

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Koibarak primary school	Cooperative Bank	01141598778300	201,147	27,087
Koilel primary school	Cooperative Bank	01141685638000	136,192	2,797
Koilonget primary school	Cooperative Bank	01141598820300	331	300,156
Ielek primary school	Cooperative Bank	01141685638000	200,385	250
Olare primary school	Cooperative Bank	01141685481800	125,823	25,823
Plateau primary school	Cooperative Bank	01141685912700	512	512
Skyline primary school	Cooperative Bank	01141685657600	1662	24,012
Chelelek Secondary school	Cooperative Bank	01141685575600	121,683	117,048
Chepngoror Secondary school	Cooperative Bank	01141685655900	213,472	13,472
Drys Girls Secondary school	Cooperative Bank	01141685936200	247,362	238,305
Kapsoya Secondary school	Cooperative Bank	01141598952600	11,862	11,862
Koibarak Secondary school	Cooperative Bank	01141685579600	23,639	783,650
Ainabkoi kmtc	Cooperative Bank	01141685525100	3,259,394	4,005,041
Ainabkoi chiefs office	Cooperative Bank	01141685620400	12,547	1,942
Waunifor Secondary school	Cooperative Bank	01141685956000	482	482
Tinga Secondary school	Cooperative Bank	01141686503300	998,650	988,650
Cheseret Secondary school	Cooperative Bank	01116686535500	204,865	4,865
Wounifour police station	Cooperative Bank	1141685655600	63,648	174,388
Chepnoet primary school	National bank	01024027619901	4,451	504,171
Kapsundei primary school	National bank	01024028135901	119,357	25,427
Naiberi primary school	National bank	2428050401	105,357	4,608
AIC KILuka primary school	National bank	01025073540903	602	602



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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Aic Kaptagat children home	Sidian Bank	010080300187	330,155	498,11
Arab moi primary School	Sidian Bank	0100803000183	4,777	5,109
Arangai primary school	Sidian Bank	010080300185	1,232	200,000
Chelek primary school	Sidian Bank	0100803000083	52,123	252,123
Chepkurmum primary school	Sidian Bank	010080300142	14,925	214,925
Chepngoror primary school	Sidian Bank	010080300178	1,846	1,846
Cherorget primary school	Sidian Bank	010080300158		377
Kabore primary school	Sidian Bank	010080300176	5,462	962
Kapsinende primary school	Sidian Bank	010080300174		400,053
Kipteimit primary school	Sidian Bank	010080300082	114,746	
Kitoroch primary school	Sidian Bank	010080300188	96,027	44,674
lotonyok primary school	Sidian Bank	010080300161	91,193	
Saito primary school	Sidian Bank	010080300153	378,804	
Ngarua primary school	Sidian Bank	010080300183	613,067	
Sirwo primary school	Sidian Bank	010080300154	600,000	1,734
Tingwa primary school	Sidian Bank	010080300080	50,999	50,999
Usalama primary school	Sidian Bank	010080300167	500,436	40,000
Chesogor Secondary school	Sidian Bank	010080300141	3,152	986,117
Illua Secondary school	Sidian Bank	010080300032	15,203	907,208
Kipkabusr Secondary school	Sidian Bank	010080300153	26,545	26,545
Olare Secondary school	Sidian Bank	010080300164	2,620	602,640
Rurigi Secondary school	Sidian Bank	010080300185	3,694,758	1,004,573
Total			22,451,914	20,109,251



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
AINABKOI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	Kmtc Ainabkoi-management did not provide a signed memorandum of understanding, title deed for the land on ownership on which the college is being constructed to confirm ownership was not availed for audit verification	The committee wanted to finish the construction first so that they hand over the project to Kenya Medical Training College and sign the memorandum of understanding (MOU) specifying the obligations and responsibilities however we have draft memorandum of understanding (MOU) was prepared after the audit verification .The contractor now is on site he is done with the construction of walling of the first floor now he is constructing the second floor slab. The land is a government land as indicated by the allotment letter.	Fund Manager	Not resolved	30/09/2019

