


REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY: WEDNESDAY
TABLED BY: HON. RILEY BAYATAPU DEPUTY LEADER OF THE MAJORITY PARTY	<b>THE AUDITOR-GENERAL</b>
CLERK-AT THE-TABLE: RUTHEN NGINYO	

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ON

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**

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

**ANNUAL REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

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## I. Acronyms and Glossary of terms

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF	National Government Constituency Development Fund
NGCDFC	National Government Constituency Development Fund Committee
PFM	Public Finance Management
IPSAS	International Public Sector Accounting Standards.
PMC	Project Management Committee
FY	Financial Year
AIE	Authority to incur expenditure
AIA	Appropriation in Aid
VBMIS	Vote book Management Information System
DA	District Accountant

## **II. 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 2022. 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)

### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	<b>Elvirah Kebaya</b>
2.	Sub-County Accountant	<b>Collins Nundu</b>
3.	Chairman NGCDFC	<b>Philip K. Kemei</b>
4.	Member NGCDFC	<b>Joyce Marindany</b>

### **(c) 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.

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

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

### **(e) Ainamoi Constituency NGCDF Contacts**

Telephone: (254) 740934800  
E-mail: [cdfainamoi.ngcdf.go.ke](mailto:cdfainamoi.ngcdf.go.ke)  
Website: [www.ngcdfainamoi.go.ke](http://www.ngcdfainamoi.go.ke)

**(f) Ainamoi Constituency NGCDF Bankers**

Family Bank  
Kericho Branch  
P.O. Box 74145-00200  
Nairobi  
Kenya Commercial Bank  
Kericho Branch  
P.O. Box 1- 20200  
Nairobi

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**III. NG-CDFC Chairman’s Report**



**Philip K. Kemei, Chairman, Ainamoi NG-CDF.**

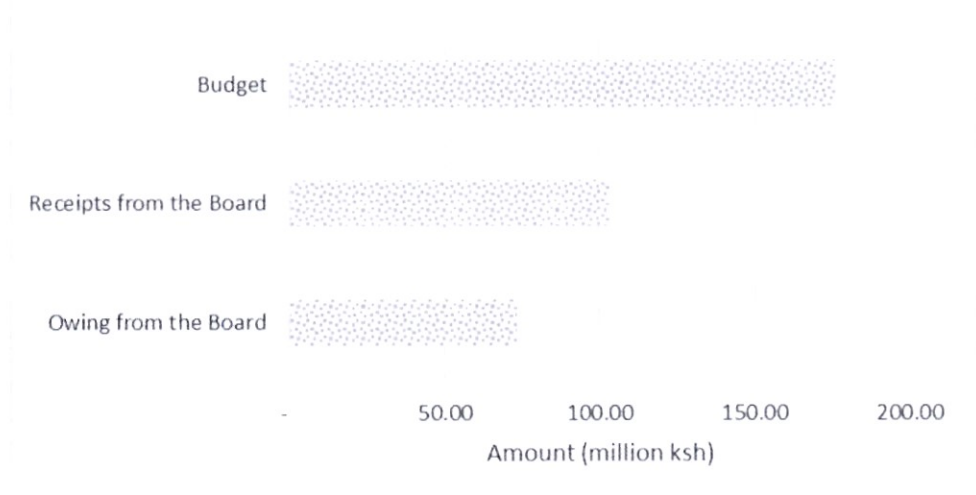
Ainamoi constituency is one of the six constituencies of Kericho County. The constituency was established in the eve of 1997 general elections. It boasts of an approximate population of 220,000 as per field report. the constituency has 6 wards vis Kapsoit, Ainamoi, Kapkugerwet, Kipchebor, Kipchimchim and Kapsaos wards.

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

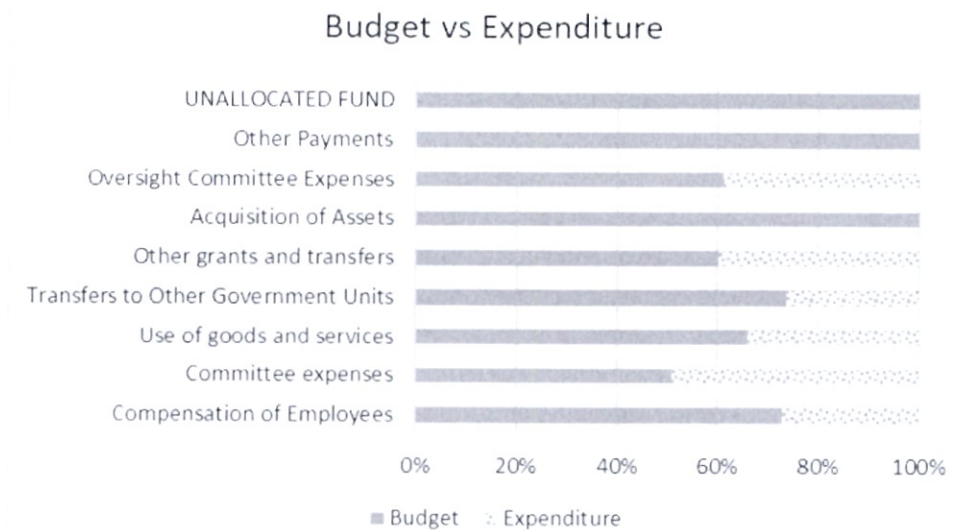
- The Ainamoi NG-CDF was allocated Kshs. 151 million in financial 2022/2022 and 12 million was brought forward from the previous financial years. The budget for the year was Kshs.176 Million. During the F/Y under review, Kshs. 91 million was disbursed to the constituency. A balance of Kshs. 73 million is due from the Board.

Below is an analysis of budget against fund received

**BUDGET VS RECEIPTS**



Below is an analysis of expenditure against the budget:



- The performance during the year was not so good since 45 % of the anticipated funds were not received and the 55% came in the third and fourth quarter of the financial year.

**Key Performance**

- 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 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.
- 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:



Laliat Chiefs Office – Construction of a chief’s office under F/Y 2021/2022 at Kshs. 1,200,000. This will help enhance security to the community and also avail a good working environment for the chief to attend the community.



- Chemugusu Primary School – Construction of classrooms under F/Y 2021/2022 at Kshs. 1,900,000 - the classrooms has helped in decongesting and allowing for a good learning atmosphere

### **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.

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- 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 Kemei**  
**CHAIRMAN NGCDF COMMITTEE**

#### IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023

##### 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:

S	Objective	Outcome	Indicator	Performance																		
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In this financial year we have been able to issue bursary to various students in secondary, tertiary and universities. I term of infrastructure we have been able to finance several infrastructures summarized below  Below is a summary of infrastructure done in the financial year <table border="1"> <thead> <tr> <th>Project</th> <th>primary</th> <th>secondary</th> </tr> </thead> <tbody> <tr> <td>classrooms</td> <td>8</td> <td>1</td> </tr> <tr> <td>Renovated classrooms</td> <td>11</td> <td>0</td> </tr> <tr> <td>Twin laboratory</td> <td>0</td> <td>2</td> </tr> <tr> <td>halls</td> <td>0</td> <td>1</td> </tr> <tr> <td>toilets</td> <td>30 doors</td> <td>0</td> </tr> </tbody> </table>	Project	primary	secondary	classrooms	8	1	Renovated classrooms	11	0	Twin laboratory	0	2	halls	0	1	toilets	30 doors	0
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				but they are all work in progress.  Bursary beneficiaries are approximately 7000: 5000 secondary students and 2000 tertiary students.				
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	In this financial year there were no security project implemented, however, they will be implemented in the next financial year				
Environment	conserved environment through natural resources conservation initiatives	Curb shortage of water	Number of water tanks supplied and gutter systems installed	In this financial year there were no environmental project implemented however, they will be implemented in the next financial year				
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	In this financial year there were no sports project implemented however, they will be implemented in the next financial year				
Emergency	Mitigate on any unforeseen occurrence in the constituency	Better learning environment for students	Number of projects with better toilets	We have built toilets in 5 primary school institutions namely: <table border="1" style="margin-left: 20px;"> <tr> <td>Kapkiam Primary School</td> </tr> <tr> <td>Kosisit Primary School</td> </tr> <tr> <td>Kisabei Primary School</td> </tr> <tr> <td>Kapngetuny Primary School</td> </tr> </table>	Kapkiam Primary School	Kosisit Primary School	Kisabei Primary School	Kapngetuny Primary School
Kapkiam Primary School								
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				Sugutek Lelach Primary School	
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**V. Statement of Governance**

**Appointment of National Government Constituency Development Fund Committee**

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
  - (a) the national government official responsible for co-ordination of national government functions;
  - (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
  - (c) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
  - (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
  - (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
  - (g) One member co-opted by the Board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.

(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In accordance with the National Government Constituencies Development Fund act, Ainamoi NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

Vetting of the submitted application letters was done critically by a select committee which was created for the purpose. Successful applicants were thereafter contacted for an interview session which was scheduled at a later date.

The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager. The board submitted to the national assembly for approval and the new committee were gazetted on 9<sup>th</sup> December 2022 and held their first meeting in the same month.

### **Removal Of NG-CDFC Members**

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.
- Embezzlement of public funds.

- Bringing the committee into disrepute through unbecoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony within the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In the month of September 2022 the previous NGCDF members in Ainamoi Constituency were all faced due to the new regime taking power in office.

#### **Roles and Functions of NG-CDFC**

The functions of a Constituency Committee shall be to; -

1. build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
5. Consult with relevant government departments to ensure that cost estimates for projects are realistic in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
6. Rank projects proposals in order of priority while ensuring that on-going projects take precedence
7. Ensure that all projects receive adequate funding and are completed within three years
8. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
9. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board

10. Ensure that project reports are prepared and submitted to the board
11. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

### **Induction and Training of NG-CDFC Members**

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities. Ainamoi NG-CDFC members were inducted on 2<sup>nd</sup> -6<sup>th</sup> May 2023 at Mountain Breeze Hotel, Mombasa Embu by NG-CDF Board on the following issues; - Orientation, Legal and Regulatory Framework, Financial Management, Project Management Community Engagement Ethics and Integrity Conflict Resolution Monitoring and Evaluation Communication Skills.

### **Number of Meeting in A Year**

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. NG-CDFC Ainamoi held two meeting with the previous committee and fourteen meetings with the new committee.

### **Policy on Conflict of Interest**

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Ainamoi did not have any occurrence on conflict of interest

### **Remuneration of members**

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting as per guiding circular issued by the NG-CDF board.

### **Risk Management**

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Set the organization's risk appetite and tolerance levels. This means determining how much risk the organization is willing to take in order to achieve its goals.

- Review and approve the organization's risk management framework and policies. This framework should define how the organization identifies, assesses, and manages risks.
- Oversee the implementation and effectiveness of the organization's risk management process. This includes monitoring the risks that the organization faces, assessing the effectiveness of the controls in place to manage those risks, and making recommendations for improvement.
- Report to the board of directors on the organization's risk management activities. This includes providing information on the organization's risk profile, the effectiveness of its risk management process, and any significant risks that the organization is facing.

**Ethics and code of conduct**

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

## **VI. 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; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
  
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agroforestry as well as best practices to reduce soil erosion.

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

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

## **2. Environmental performance**

- Ainamoi constituency allocates money for environment ever financial year and the allocation has enhanced installation of gutters and tanks for water catchment in schools.

## **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**

*Ainamoi Constituency*  
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*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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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 has 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.**

## VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Ainamoi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Ainamoi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Ainamoi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Ainamoi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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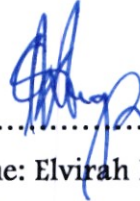
prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Ainamoi Constituency financial statements were approved and signed by the Accounting Officer on 2nd May 2024.



.....  
**Name: Philip Kemei**  
**Chairman – NGCDF Committee**



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

# REPUBLIC OF KENYA



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – AINAMOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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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 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainamoi Constituency set out on pages 1 to 53 which

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*Report of the Auditor-General on National Government Constituencies Development Fund – Ainamoi Constituency  
for the year ended 30 June, 2023*

comprise the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Ainamoi Constituency as at 30 June, 2023, 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 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

##### **1.1 Variance Between Financial Statement and Ledger Schedules**

The statement of receipts and payments reflects committee expenses amount of Kshs.4,039,450 and use of goods and services of Kshs.3,608,211 that further includes communication supplies and services amount of Kshs.681,570 as disclosed in Note 5 and 6 to the financial statements. However, the corresponding ledger balances of committee expenses and communication supplies and services reflects an amount of Kshs.4,073,450 and Kshs.581,570 resulting to a variance of Kshs.34,000 and Kshs.100,000 respectively which were not explained or reconciled.

In the circumstances, the accuracy and completeness of the committee expenses and communication supplies and services of Kshs.34,000 and 100,000 respectively in the financial statements could not be confirmed.

##### **1.2 Inaccuracies in the Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.40,046,856 as disclosed in Note 12A to the financial statements. The amount includes balances of Kshs.34,000,000 and Kshs.6,046,856 held in two commercial banks. However, review of bank reconciliations statement revealed the commercial banks had reconciled cash book balances of Kshs.38,129,993 and a Nil balance respectively resulting in an unexplained and unreconciled variances of Kshs.4,129,993 and Kshs.6,046,856 respectively. In addition, the balance of Kshs.6,046,856 was not supported with a certificate of bank balance and the respective cash books.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.10,176,849 could not be confirmed.

### **1.3 Misstatement of Gratuity**

The statement of assets and liabilities and as disclosed in Note 14B to the financial statements reflects a Nil gratuity balance. However, review of expenditure schedule in support of compensation to employees revealed an amount of Kshs.584,040 in respect of gratuity which was not disclosed in the financial statements. The human resource and appointment letters revealed that the staffs are on contract terms of engagement. This was contrary to Paragraph 14.8 of the Significant Accounting Policies adopted in the preparation of the financial statements on accounts payable which recognises gratuity earned on a monthly basis to be held on behalf of the employee and payable at the end of the contract period.

In the circumstances, the accuracy and completeness of a Nil balance in respect of gratuity could not be confirmed.

### **2. Unsupported Retention Monies**

The statement of assets and liabilities and as disclosed in Note 14A to the financial statements reflects balance of Kshs.1,916,863 in respect of retention. However, the retention monies were not supported with interim payment certificates.

In the circumstances, the accuracy and completeness of Kshs.1,916,863 in respect of retention monies could not be confirmed.

### **3. Unsupported Prior Year Adjustments**

The statements of assets and liabilities and as disclosed in Note 16 to the financial statements reflects comparative prior year adjustment balance of Kshs.47,000. However, approved adjusting journal entries were not provided. This was contrary to the International Public Sector Accounting Standards No.3 which requires that the amount of correction of an error that relates to prior period should be reported by adjusting the opening balance of accumulated surplus or deficit or restating the opening balance of assets and liabilities and net assets/equity for the earliest prior period.

In the circumstances, accuracy and completeness of the prior year adjustment balance of Kshs.47,000 could not be confirmed.

### **4. Unsupported Constituency Oversight Committee Expenses**

The statement of receipts and payments reflects an amount of Kshs.4,039,450 in respect of committee expenses and as disclosed in Note 5 to the financial statements. The amount includes other Committee expenses of Kshs.1,129,200 out of which an amount of Kshs.675,000 relates to payment to a local firm for provision of tents and chairs, meals, water and public address system during sensitization of the locals about the bursary

scheme. However, review of payment details revealed that there were no work plans to indicate the schedule of activities, deliverables, and committee reports during the year. Further, there were no appointment letters for the four (4) members of the constituency oversight committee.

In the circumstances, the accuracy and completeness of the other committee expenses of Kshs.675,000 could not be confirmed.

#### **5. Misstatement in the Unutilized Fund - Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets of nil amount and as disclosed in Note 9 to the financial statements. The amount is in respect of construction of Constituency Development Office(CDF) office. The construction of the CDF office was awarded at a tender sum of Kshs.21,916,125 to a local construction Company with the contract agreement not stipulating the expected completion date. Review of the interim certificates revealed that the contractor had been paid total amount of Kshs.19,215,275 resulting to unpaid amount of Kshs.2,700,850.

Further, review of Note 19.3 to the financial statements in respect of unutilized funds further revealed an amount of Kshs.111,132,046 which includes an amount of Kshs.5,181,370 in respect of acquisition of assets relating to construction of CDF offices. However, audit inspection done in 13 March, 2024 revealed that no works was on going and the contractor was not on site.

Further, review of the expenditure returns and other correspondence letters between the Management and the contractor revealed that the contract was terminated after the contractor stopped work for 30 days disregarding the no stoppage of work clause on the program as stipulated under clauses 33.1(a) of the agreement. The Contractor's performance security bond and retention payment details was not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure in respect to construction of Constituency Development Office amount of Kshs.2,480,520 could not be confirmed.

#### **6. Unsupported Project Management Committee Balances**

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.43,789,150. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.43,789,150 could not be confirmed.

#### **7. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.32,469,500 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.20,000,000 and Kshs.9,969,500 disbursed to

secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiaries were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.29,969,500 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 - 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 qualified opinion.

### **Emphasis of Matter**

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

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.176,198,904 and Kshs.103,149,850 respectively resulting to an under-funding of Kshs.73,049,053 or 41% of the budget. However, the Fund spent a balance of Kshs.65,066,857 against actual receipts of Kshs.103,149,850 resulting to an under-utilization of Kshs.38,082,993 or 37% of actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

#### **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**

#### **Unresolved Prior Year Matters**

Various prior year audit issues raised under the Report on Financial Statements, and Report on Lawfulness and Effectiveness in Use of Public Resources remained unresolved as at 30 June, 2023. However, Management has not provided any explanation for failure to implement the recommendations.

# 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. Incomplete works at Matobo Secondary School**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government units of Kshs.23,000,000. The amount includes transfers to secondary schools of Kshs.5,300,000 out of which Kshs.2,100,000 relates to Matobo secondary schools for completion of twin laboratory works at a contract sum of Kshs.4,383,920. Physical inspection done in March 2024 revealed that the twin laboratory was already in use. However, works amounting to Kshs.918,475 as per the bills of quantities had not been completed despite the contractor having been paid in full including retention money. In addition, supporting documents including procurement documents, tender evaluation minutes, site meeting minutes, inspection and acceptance committee reports and the practical completion certificate were not provided for audit. Further, the contract period was not stipulated in the contract agreement.

In the circumstances, the public may not have obtained value for the money on the expenditure of Kshs.918,475 and the expected benefits from the Project.

### **2. Non-Implementation of Previous Years Projects**

Note 19.3 and Annex 3 to the financial statements reflects Kshs.111,132,046 in respect of unutilized of funds. The amount includes comparative balance of Kshs.24,238,731 in respect to funds unutilized during the previous financial year 2021/2022. However, review of the budget execution by sector and project for the year ended 30 June,2023 revealed unutilized funds for projects in the previous financial year 2021/2022 amounting to Kshs.5,200,000 were still unutilized in the current financial period and the specific projects were not implemented. The Management did not provided reasons for non-implementation of the projects.

In the circumstances, the public may not have realized the expected benefits that may accrue from implementing the projects amounting to Kshs.5,200,000.

### **3. Grounded Motor Vehicles**

Annex 4 of the financial statements in respect to summary of fixed assets register reflects transport equipment balance of Kshs.6,479,510. The amount relates to a motor vehicle

that was acquired in the year 2014. However, review of mechanical inspection report dated 17 April 2023 revealed that due to wear and tear, age and general mechanical condition the vehicle was uneconomical to repair, and hence recommended for boarding. Further, the Fund Account Manager, on 16 June, 2023, wrote a letter to NG CDF Board seeking authority to dispose the vehicle. As at the time of audit in March, 2024, authority had not yet been granted. The Accounting Officer did not prepare annual assets disposal plan of items declared as unserviceable surplus or obsolete stores asset or equipment, this was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020.

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

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

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

### Basis for Conclusion

#### Irregularities in Award of Bursaries

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects Kshs.32,469,500 in respect of other grants and transfers. The amount includes Kshs.20,000,000 relating to bursaries to secondary schools. However, review of the bursary beneficiary's list revealed that some students were awarded multiple bursaries against the Fund's guidelines. In addition, the Principal of one Secondary School re-distributed an amount of Kshs.84,000 that had been awarded to twenty eight (28) students over and above the standard allocation of Kshs.3,000 per student without prior approval from the bursary committee. Similarly, the Fund awarded bursary amounting to Kshs.81,000 to students without admission numbers.

In the circumstances, the effectiveness of internal controls on award of bursaries within the standard allocation per student to secondary schools' could not be relied upon.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**20 June, 2024**

*Ainamoi Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	91,000,000	182,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>91,000,000</b>	<b>182,088,879</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,274,696	2,183,532
Committee expenses	5	4,039,450	2,778,004
Use of goods and services	6	3,608,211	3,170,365
Transfers to Other Government Units	7	23,000,000	100,888,100
Other grants and transfers	8	32,469,500	56,264,636
Acquisition of Assets	9	-	5,863,200
Oversite Committee Expenses	10	675,000	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>65,066,857</b>	<b>171,147,837</b>
<b>SURPLUS/DEFICIT</b>		<b>25,933,143</b>	<b>10,941,042</b>

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

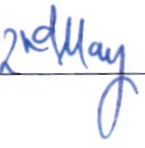

The Constituency financial statements were approved by the NGCDFC on 2nd May 2024 and signed by:

  
Fund Account Manager

Name: Elvirah Kebaya

  
National Sub-County  
Accountant

Name: Collins Nundu  
ICPAK M/No: 16554

  
  
Chairman NG-CDF  
Committee

Name: Philip Kemei


*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**X. Statement Of Assets and Liabilities as At 30th June, 2023**

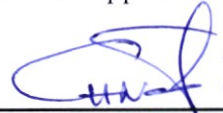
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	12A	40,046,856	12,149,850
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>40,046,856</b>	<b>12,149,850</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>40,046,856</b>	<b>12,149,850</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	1,916,863	-
Gratuity	14B	-	-
<b>NET FINANCIAL SSETS</b>		<b>38,129,993</b>	<b>12,149,850</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd. 1st July...	15	12,149,850	1,208,808
Prior year adjustments	16	47,000	-
Surplus/Deficit for the year		25,933,143	10,941,042
<b>NET FINANCIAL POSITION</b>		<b>38,129,993</b>	<b>12,149,850</b>

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

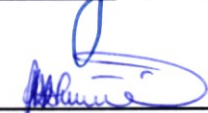
The Constituency financial statements were approved by NG CDFC on 2nd May 2024 and signed by:

  
Fund Account Manager

Name: Elvirah Kebaya

  
National Sub-County  
Accountant

Name: Collins Nundu  
ICPAK M/No:16554

  
Chairman NG-CDF  
Committee

Name: Philip Kemei

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	91,000,000	182,088,879
Other Receipts	3	-	-
		<b>91,000,000</b>	<b>182,088,879</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	1,274,696	2,183,532
Committee expenses	5	4,039,450	2,778,004
Use of goods and services	6	3,608,211	3,170,365
Transfers to Other Government Units	7	23,000,000	100,888,100
Other grants and transfers	8	32,469,500	56,264,636
Oversite Committee Expenses	10	675,000	-
Other Payments	11	-	-
		<b>65,066,857</b>	<b>165,284,637</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	1,916,863	-
Prior year Adjustments	16	47,000	-
<b>Net Adjustments</b>		<b>1,963,863</b>	<b>-</b>
<b>Net cash flow from operating activities</b>		<b>27,897,006</b>	<b>16,804,242</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(5,863,200)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(5,863,200)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>27,897,006</b>	<b>10,941,042</b>
Cash and cash equivalent at BEGINNING of the year	12	12,149,850	1,208,808
Cash and cash equivalent at END of the year		<b>40,046,856</b>	<b>12,149,850</b>

***Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

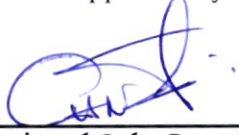
The Constituency financial statements were approved by NG CDFC on 2nd May 2024 and signed by:



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**Fund Account Manager**

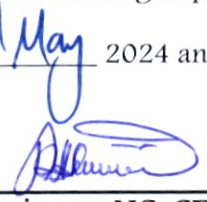
**Name: Elvirah Kebaya**



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**National Sub-County  
Accountant**

**Name: Collins Nundu  
ICPAK M/No: 16554**



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**Chairman NG-CDF  
Committee**

**Name: Philip Kemei**

*Ainamoi Constituency  
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**XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	12,149,850	12,088,879	176,198,904	103,149,850	73,049,053	59%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>TOTAL RECEIPTS</b>	<b>151,960,174</b>	<b>12,149,850</b>	<b>12,088,879</b>	<b>176,198,904</b>	<b>103,149,850</b>	<b>73,049,053</b>	<b>59%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,473,440	4,446	0	3,477,886	1,274,696	2,203,190	37%
Committee expenses	3,848,000	358,196	0	4,206,196	4,039,450	166,746	96%
Use of goods and services	6,354,976	670,579	0	7,025,555	3,608,211	3,417,343	51%
Transfers to Other Government Units	53,173,066	700,000	11,350,000	65,223,066	23,000,000	42,223,066	35%
Other grants and transfers	43,400,140	5,478,594	335,545	49,214,279	32,469,500	16,744,779	66%
Acquisition of Assets	0	4,778,035	403,335	5,181,370	0	5,181,370	0%
Oversight Committee Expenses	1,067,656	0	0	1,067,656	675,000	392,656	63%
Other Payments	3,500,000	0	0	3,500,000	0	3,500,000	0%
UNALLOCATED FUND	37,142,896	160,000	0	37,302,896	0	37,302,896	
<b>TOTAL</b>	<b>151,960,174</b>	<b>12,149,850</b>	<b>12,088,879</b>	<b>176,198,904</b>	<b>65,066,857</b>	<b>111,132,046</b>	<b>37%</b>

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


***Explanatory Notes.***

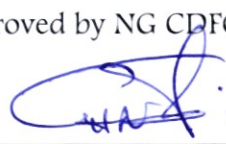
Compensation of Employees 37% – Under achieved due to the transition period. We did not have staff  
 Use of goods and services 51% – Under achieved because priority was given to development projects  
 Transfers to Other Government Units 31% – Under achieved due to delay in funding and unapproved projects  
 Other grants and transfers 66% – Under achieved due delay in funding and unapproved projects  
 Acquisition of Assets 0%– Under achieved due to delay in funding  
 Oversight Committee Expenses 63% – Under achieved due to late approval of the COC members  
 Other payments 0% - the strategic plan is at the tendering stage  
 Other Payments budget were underutilized due to delay of funding from the board.


*(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.*

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	111,132,046
Less undisbursed funds receivable from the Board as at 30th June 2023	73,049,053
	38,082,993
Add Accounts payable	1,916,863
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	47,000
Cash and Cash Equivalents at the end of the FY 2022/2023	40,046,856

The Constituency financial statements were approved by NG CDFC on 2nd May 2024 and signed by:

  
Fund Account Manager

  
National Sub-County Accountant

  
Chairman NG-CDF Committee

Name: Elvirah Kebaya

Name: Collins Nundu  
ICPAK M/No: 16554

Name: Philip Kemei

**XIII. Budget Execution by Sectors and Projects for The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs			Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,473,440	4,446	-	3,477,886	1,274,696	2,203,190
1.2 Committee allowances	1,872,000	338,196	-	2,210,196	2,074,200	135,996
1.3 Use of goods and services	3,772,170	218,636	-	3,990,806	1,709,061	2,281,745
<b>Total</b>	<b>9,117,610</b>	<b>561,278</b>	<b>-</b>	<b>9,678,888</b>	<b>5,057,957</b>	<b>4,620,931</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	1,870,000	200,000	-	2,070,000	1,558,300	511,700
2.2 Committee allowances	1,976,000	20,000	-	1,996,000	1,965,250	30,750
2.3 Use of goods and services	712,805	251,943	-	964,748	340,850	623,898
<b>Total</b>	<b>4,558,805</b>	<b>471,943</b>	<b>-</b>	<b>5,030,748</b>	<b>3,864,400</b>	<b>1,166,348</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools				-	500,000	-
Kapkiam Primary School					500,000	
Kosisit Primary School					500,000	-
Kisabei Primary School					500,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
Kapngetuny Primary School	-	-	-	-	500,000	-
Sugutek Lelach Primary School	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
<b>Total</b>	<b>7,636,190</b>	<b>5,183,655</b>		<b>12,819,845</b>	<b>2,500,000</b>	<b>10,319,845</b>
<b>4.0 Bursary and Social Security</b>				-		
4.1 Secondary Schools	20,000,000	-	-	20,000,000	20,000,000	-
4.2 Tertiary Institutions	10,000,000	-	233,544	10,233,544	9,969,500	264,044
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	2,500	-	2,500	-	2,500
<b>Total</b>	<b>30,000,000</b>	<b>2,500</b>	<b>233,544</b>	<b>30,236,044</b>	<b>29,969,500</b>	<b>266,544</b>
<b>5.0 Sports</b>						-
5.1 Constituency Sports Tournament	2,500,000	292,439	-	2,792,439	-	2,792,439
<b>Total</b>	<b>2,500,000</b>	<b>292,439</b>	<b>-</b>	<b>2,792,439</b>	<b>-</b>	<b>2,792,439</b>
<b>6.0 Environment</b>						
Ainapsosiot Primary school	-	-	10,000	10,000		10,000

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National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Binyiny Primary school	-	-	10,000	10,000	-	10,000
Chepng'obob Primary school	-	-	10,000	10,000	-	10,000
Kapkwon Primary school	-	-	10,000	10,000	-	10,000
Keongo Primary school	-	-	10,000	10,000	-	10,000
Kerego Primary school	-	-	10,000	10,000	-	10,000
Kosisit Primary school	-	-	10,000	10,000	-	10,000
Laliat Primary school	-	-	10,000	10,000	-	10,000
Motobo Primary school	-	-	10,000	10,000	-	10,000
Torsogek Primary school	-	-	10,001	10,001	-	10,001
Ainamoi Primary School	150,000	-	-	150,000	-	150,000
Bechulelach Primary School	150,000	-	-	150,000	-	150,000
Chepkolon Primary School	150,000	-	-	150,000	-	150,000
Binyiny Primary School	150,000	-	-	150,000	-	150,000
Kapcheptoror Primary School	150,000	-	-	150,000	-	150,000
Kipkwes Primary School	150,000	-	-	150,000	-	150,000
Samutet Primary School	150,000	-	-	150,000	-	150,000
				-		-
<b>Total</b>	<b>1,050,000</b>	<b>-</b>	<b>100,001</b>	<b>1,150,001</b>	<b>-</b>	<b>1,150,001</b>
<b>7.0 Primary Schools Projects</b>						

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Ainapsosiot Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Bechulelach Primary School	-	-	950,000	950,000	-	950,000
Chemagaldit Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Chepkoinik Primary School	500,000	-	-	500,000	-	500,000
Cheplel Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Cheplil Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Kaigaron Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Kamasian Primary School	-	-	1,000,000	1,000,000	-	1,000,000
Kapsigirio Primary School	1,600,000	-	-	1,600,000	1,600,000	-
Kenegut Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Keongo Primary School	800,000	-	-	800,000	-	800,000
Kerego Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kericho Boys Boarding Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Ketipyese Primary School	1,700,000	-	-	1,700,000	1,700,000	-
Kiburet Primary School	600,000	-	-	600,000	-	600,000
Kiburuny Primary School	-	-	1,000,000	1,000,000	-	1,000,000
Kimeswon Primary School	-	-	950,000	950,000	-	950,000
Kinyose Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kipchimchim Primary School	1,600,000	-	-	1,600,000	-	1,600,000

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Kipchimchim Primary School-Special Unit	800,000	-	-	800,000	-	800,000
Kipkeron Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Kipkwes Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kipsigori Baraka Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kipsotet Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kiptegan Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Kisabei Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Koibeyot Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Kondametul Primary School		-	950,000	950,000	950,000	-
Laliat Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Lamayat Primary School		-	950,000	950,000	950,000	-
Matobo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Merto Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Mjini Primary School	900,000	-	-	900,000	-	900,000
Mulkelwet Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Mureret Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Ngenybare Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Ogirgir Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Poiywek Primary School	1,600,000	-	-	1,600,000	1,600,000	-

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National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
Samutet Primary School	300,000	-	-	300,000	-	300,000
Sinendet Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Sitotwet Primary School	1,000,000	-	-	1,000,000	-	1,000,000
St Johns Cheribo Primary School	1,600,000	-	-	1,600,000	1,600,000	-
St. Patricks Primary School	200,000	-	-	200,000	-	200,000
Sugutek Primary School	1,700,000	-	-	1,700,000	1,700,000	-
Tabain Primary School	1,100,000	-	-	1,100,000	1,100,000	-
<b>Total</b>	<b>43,200,000</b>	<b>-</b>	<b>5,800,000</b>	<b>49,000,000</b>	<b>17,700,000</b>	<b>31,300,000</b>
<b>8.0 Secondary Schools Projects</b>						
AIC Telanet Girls Secondary School	-	-	2,500,000	2,500,000	2,500,000	-
Chebigen Secondary School	-	700,000	-	700,000	700,000	-
Chepkoiyo Secondary School	-	-	950,000	950,000	-	950,000
Kapngetuny Secondary School	400,000	-	-	400,000	-	400,000
Kenegut Day Secondary School	1,100,000	-	-	1,100,000	-	1,100,000
Keongo Secondary School	500,000	-	-	500,000	-	500,000
Ketitui Secondary School	800,000	-	-	800,000	-	800,000
Laliat Secondary School	600,000	-	-	600,000	-	600,000

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
Maso Secondary School	2,263,104	-		2,263,104		2,263,104
Motobo Secondary School		-	2,100,000	2,100,000	2,100,000	-
Sumeiyon Secondary School	700,000	-	-	700,000	-	700,000
Telanet Girls Secondary School	1,100,000	-	-	1,100,000	-	1,100,000
Torit Girls Secondary School	1,083,512	-	-	1,083,512	-	1,083,512
Torit Girls Secondary School	326,450	-	-	326,450	-	326,450
Township Secondary School	1,100,000	-	-	1,100,000	-	1,100,000
<b>Total</b>	<b>9,973,066</b>	<b>700,000</b>	<b>5,550,000</b>	<b>16,223,066</b>	<b>5,300,000</b>	<b>10,923,066</b>
<b>9.0 Tertiary institutions Projects</b>				-		-
						-
<b>Total</b>	-		-	-	-	-
<b>10.0 Security Projects</b>				-		-
Chepsoo Chiefs Office	698,050	-	-	698,050	-	698,050
Kericho Administration Police camp	-	-	2,000	2,000	-	2,000
Kericho AP Line	600,000	-	-	600,000	-	600,000
Kericho East Deputy County commissioners' office	415,900	-	-	415,900	-	415,900
Kericho Police Station	500,000	-	-	500,000	-	500,000
						-

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
<b>Total</b>	<b>2,213,950</b>	<b>-</b>	<b>2,000</b>	<b>2,215,950</b>	<b>-</b>	<b>2,215,950</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles	-	-	350,000	350,000	-	350,000
11.2 Construction of CDF office	-	4,778,035	53,335	4,831,370	-	4,831,370
	-					-
<b>Total</b>	<b>-</b>	<b>4,778,035</b>	<b>403,335</b>	<b>5,181,370</b>	<b>-</b>	<b>5,181,370</b>
<b>12.0 Oversight Committee Expenses</b>						
Accommodation - Domestic Travel	300,000	-	-	300,000	175,000	125,000
Advertising, Awareness and Publicity Campaigns	77,656	-	-	77,656	-	77,656
COC Members allowance	300,000	-	-	300,000	260,000	40,000
Refined Fuels and Lubricants for Transport	150,000	-	-	150,000	-	150,000
Travel Costs	240,000	-	-	240,000	240,000	-
<b>Total</b>	<b>1,067,656</b>	<b>-</b>	<b>-</b>	<b>1,067,656</b>	<b>675,000</b>	<b>392,656</b>
<b>13.0 Other payments</b>						
Ainamoi NG-CDF Strategic Plan	3,500,000	-	-	3,500,000	-	3,500,000
						-

*Ainamoi Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/06/2023	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
<b>Total</b>	3,500,000	-	-	3,500,000	-	3,500,000
<b>14.0 unallocated fund</b>						
Unapproved projects	37,142,896	-	-	37,142,896	-	37,142,896
AIA	-	160,000	-	160,000	-	160,000
PMC savings	-	-	-	-	-	-
<b>Total</b>	<b>37,142,896</b>	<b>160,000</b>	<b>-</b>	<b>37,302,896</b>	<b>-</b>	<b>37,302,896</b>
<b>GRAND TOTAL</b>	<b>151,960,174</b>	<b>12,149,850</b>	<b>12,088,879</b>	<b>176,198,904</b>	<b>65,066,857</b>	<b>111,132,046</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

#### **XIV. Significant Accounting Policies**

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

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

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

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

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

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

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

*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 Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 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.

*Significant Accounting Policies Continued*

**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 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO. B 105182		12,000,000
AIE NO. B 105333		33,000,000
AIE NO. B 105683		34,000,000
AIE NO. B 105723		34,000,000
AIE NO. B 105859		5,000,000
AIE NO. B 128752		12,000,000
AIE NO. B 154355		12,000,000
AIE NO. B 154252		18,000,000
AIE NO. A 888520		12,000,000
AIE NO. B 140775		10,088,879
AIE NO. B 185002	7,000,000	
AIE NO. B 206285	38,000,000	
AIE NO. B 205674	12,000,000	
AIE NO. B 207755	16,000,000	
AIE NO. B 205515	18,000,000	
<b>TOTAL</b>	<b>91,000,000</b>	<b>182,088,879</b>

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	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>	<b>-</b>	<b>-</b>

3. Other Receipts

Description	2022-2023	2021-2022
	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>	-	-

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*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,256,816	1,563,847
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	619,685
Employer Contributions Compulsory national social security schemes	17,880	-
<b>TOTAL</b>	<b>1,274,696</b>	<b>2,183,532</b>

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,910,250	2,778,004
Other committee expenses	1,129,200	0
<b>TOTAL</b>	<b>4,039,450</b>	<b>2,778,004</b>

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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	9,450
Communication, supplies and services	681,570	-
Domestic travel and subsistence	343,000	404,400
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,026,100	1,400,000
Hospitality supplies and services	436,200	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	702,219	333,955
Fuel, oil & lubricants	400,000	550,000
Other operating expenses	-	-
Bank Charges	19,122	23,056
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	449,504
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>3,608,211</b>	<b>3,170,365</b>

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*Notes to the Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	17,700,000	43,080,000
Transfers to Secondary Schools	5,300,000	57,808,100
Transfers to Tertiary Institutions	-	
<b>TOTAL</b>	<b>23,000,000</b>	<b>100,888,100</b>

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	20,000,000	23,576,277
Bursary -Tertiary (see attached list)	9,969,500	18,243,723
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	3,997,500
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	2,660,450
Sports Projects (see attached list)	-	3,920,399
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	2,500,000	3,866,287
Roads Projects	-	-
<b>TOTAL</b>	<b>32,469,500</b>	<b>56,264,636</b>

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

Description	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	5,863,200
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>TOTAL</b>	-	<b>5,863,200</b>

**10. Oversight Committee Expenses**

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	435,000	-
Other COC expenses	240,000	-
<b>TOTAL</b>	<b>675,000</b>	-

**11. Other Payments**

Description	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
		-
<b>TOTAL</b>	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<b>12A: Bank Balances (cash book bank balance)</b>		
Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Family Bank, Kericho Branch, Ainamoi-NG-CDF-acc no. 022000039637	34,000,000	-
Kenya Commercial Bank, Ainamoi NG-CDF acc. no. 1103615831	6,046,856	12,149,850
<b>TOTAL</b>	<b>40,046,856</b>	<b>12,149,850</b>
<b>12B: CASH IN HAND)</b>		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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13. 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>Total</i>		-	-	-

*Notes to the Financial Statement Continued*

14. Retention and Gratuity

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
Retention as at 1st July (A)	1,916,893	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	1,916,893	-

14 B. Gratuity

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
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	-	-

15. Fund Balance B/F

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs (1/7/2022)</i>	<i>Kshs (1/7/2021)</i>
Bank accounts	12,149,850	1,208,808

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Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>12,149,850</b>	<b>1,208,808</b>

**16. Prior Year Adjustments**

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-	47,000	47,000
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>47,000</b>	<b>47,000</b>

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

Description	2022-2023	2021-2022
	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 D-A</b>	<b>-</b>	<b>-</b>

**18. Changes In Accounts Payable – Deposits and Retentions**

Description	2022-2023	2021-2022
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-

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Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
<b>Net changes in accounts payables (D-A)</b>	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	-	-

19.2: Pending Staff Payables (See Annex 2)

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
<b>TOTAL</b>	-	-

19.3: Unutilized Fund (See Annex 3)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,203,190	454,446
Committee expenses	166,746	578,775
Use of goods and services	3,417,343	12,050,000
Transfers to Other Government Units	42,223,066	5,814,140
Other grants and transfers	16,744,779	5,181,370
Acquisition of Assets	5,181,370	0
Oversite Committee Expenses	392,656	160,000
Other Payments	3,500,000	0
Funds pending approval	37,302,896	0
<b>TOTAL</b>	<b>111,132,046</b>	<b>24,238,731</b>

18.4: PMC account balances (See Annex 5)

Description	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	43,789,150	64,878,530
<b>TOTAL</b>	<b>43,789,150</b>	<b>64,878,530</b>

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2022-2023	2021-2022	
	a	b	c	d=(a-c)		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees		2,203,190	454,446	Delay in funding
Use of goods & services		3,584,089	578,775	Delay in funding
Amounts due to other Government entities				Delay in funding
<b>PRIMARY SCHOOL</b>				Delay in funding
Bechulelach Primary School	construction of a classroom and purchase of desk	950,000	950,000	Delay in funding
Kamasian Primary School	Construction of classrooms, purchase of desk & Purchase of 0.2 acres of land	1,000,000	1,000,000	Delay in funding
Kiburuny Primary School	Purchase of one acre of land	1,000,000	1,000,000	Delay in funding
Kimeswon Primary School	Purchase of Desk	950,000	950,000	Delay in funding
Kondametul Primary School	Purchase of Desk		950,000	Delay in funding
Lamayat Primary School	construction of 1 classroom and purchase of desk		950,000	Delay in funding
Cheplil Primary School	Renovation to completion of four classrooms: flooring, plastering, painting, and external finishes	1,600,000		Delay in funding
Kipchimchim Primary School	Renovation to completion of four classrooms: Flooring, plastering, painting, and external finishes	1,600,000		Delay in funding
Kericho Boys Boarding Primary School	Renovation to completion of eleven classrooms: Flooring with tiles	1,500,000		Delay in funding
Kerego Primary School	Construction to completion of 6 door pit latrines: 3 doors for girls with one chamber catering for persons with disabilities and 3 doors for boys with one chamber catering for persons with disabilities	1,200,000		Delay in funding
Kipkwes Primary School	Renovation to completion of four classrooms: Flooring, plastering, painting, and external finishes	1,200,000		Delay in funding
Laliat Primary School	Renovation to completion of four classrooms: flooring, plastering, painting and external finishes	1,200,000		Delay in funding
Merto Primary School	Renovation to completion of four classrooms Flooring,	1,200,000		Delay in funding

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	plastering, painting and external finishes			
Cheplel Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Kinyose Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Kipsigori Baraka Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Kipsotet Primary School	Renovation to completion of three classrooms: reinforcement of the foundation, flooring, wall plastering, painting, and external	1,100,000		Delay in funding
Mulkelwet Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Mureret Primary School	Construction of one classroom to completion	1,100,000		Delay in funding
Ngenybare Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Ogirgir Primary School	Construction to completion of one classroom	1,100,000		Delay in funding
Ainapsosiot Primary School	Renovation to completion of three classrooms: flooring with tiles, plastering, painting and external finishes	1,000,000		Delay in funding
Kenegut Primary School	Renovation to completion of three classrooms: Flooring with tiles, plastering, painting and external finishes	1,000,000		Delay in funding
Kisabei Primary School	Renovation to completion of four classrooms: Flooring with tiles, plastering, painting and external finishes	1,000,000		Delay in funding
Matobo Primary School	Renovation to completion of three classrooms: Flooring, plastering, painting and external finishes	1,000,000		Delay in funding
Sitotwet Primary School	Renovation to completion of three classrooms: Flooring with tiles, plastering, painting and external finishes	1,000,000		Delay in funding
Mjini Primary School	Fencing of 400 metres school land using barbed wire and treated poles at Kshs.300,000 and construction to completion of 6 door pit latrines:	900,000		Delay in funding
Keongo Primary School	Construction to completion of 8 door pit latrines: catering for persons with disabilities, 1 door for male teachers and 1 door for female teachers	800,000		Delay in funding

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Kipchimchim Primary School-Special Unit	Construction to completion of 4 door pit latrines: 2 doors for girls catering for persons with disabilities and 2 doors for boys catering for persons with disabilities	800,000		Delay in funding
Kiburet Primary School	Construction to completion of 6 door pit latrines: 3 doors for girls with one chamber catering for persons with disabilities and 3 doors for boys with one chamber catering for persons with disabilities	600,000		Delay in funding
Chepkoinik Primary School	Installation of solar water pump at Kshs.250,000, Steel masts at Kshs.100,000, Purchase of 10,00 litres water tank at Kshs.80,000 and construction of a tank base at Kshs.70,000	500,000		Delay in funding
Samutet Primary School	Construction to completion of 2 door pit latrines for female teachers with one chamber catering for Persons with Disabilities.	300,000		Delay in funding
St. Patricks Primary School	Fencing to completion of 400 metres school land using barbed wire and treated poles.	200,000		Delay in funding
<b>SECONDARY SCHOOL</b>				Delay in funding
AIC Telanet Girls Secondary School	Completion of 100 capacity one storey twin laboratory		2,500,000	Delay in funding
Chebigen Secondary School	Completion of multipurpose hall (phase II)		700,000	Delay in funding
Chepkoiyo Secondary School	construction of a classroom	950,000	950,000	Delay in funding
Motobo Secondary School	construction of classroom and laboratory		2,100,000	Delay in funding
Kapngetuny Secondary School	Completion of 50 students' capacity single laboratory: Gas piping and supply, fixing of windows and doors, glazing, drainage and painting.	400,000		Delay in funding
Kenegut Day Secondary School	Construction to completion of one classroom	1,100,000		Delay in funding
Keongo Secondary School	Completion of 50 students' capacity laboratory: installation of fume chamber, wiring and work tops at Kshs.125,000, 10 tables each at Kshs.22,500 (Kshs.225,000) and 60 stools each at Kshs.2,500 (Kshs.150,000)	500,000		Delay in funding

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Ketitui Secondary School	Construction to completion of 8 door pit latrines for girls with one chamber catering for persons with disabilities	800,000		Delay in funding
Laliat Secondary School	Fencing to completion of 600 metres school land using barbed wire and treated poles and gate	600,000		Delay in funding
Maso Secondary School	Completion of 50 students' capacity single laboratory: Roofing, external finishes including windows and doors fixing, work tops, gas piping and supply, mechanical works, electrical works and painting	2,263,104		Delay in funding
Sumeiyon Secondary School	Construction to completion of 6 door pit latrines for girls with one chamber catering for persons with disabilities	700,000		Delay in funding
Telanet Girls Secondary School	Construction of one classroom to completion	1,100,000		Delay in funding
Torit Girls Secondary School	Completion of first phase 240 capacity storey dormitory: Internal partitions, internal and external finishes, painting, floor finishes, mechanical and electrical works	1,083,512		Delay in funding
Torit Girls Secondary School	Completion of 6 door pit latrine for girls with one chamber catering for Persons with Disabilities: Finishing of electrical works on the toilets at Kshs. 70,000 and completion of fencing of 400m compound with chain link and concrete poles: fencing of 200 meters remaining at Kshs.256,450	326,450		Delay in funding
Township Secondary School	Construction to completion of one classroom	1,100,000		Delay in funding
				Delay in funding
<b>Sub-Total</b>		<b>42,223,066</b>	<b>12,050,000</b>	Delay in funding
<b>Amounts due to other grants and other transfers</b>				Delay in funding
<b>Security Projects</b>				Delay in funding
Kericho Administration Police camp	completion of residential house	2,000	2,000	Delay in funding
Chepsoo Chiefs Office	Completion of 3 rooms chiefs office: Roofing, internal	698,050		Delay in funding

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	and external finishes, fixing of windows and doors and painting			
Kericho AP Line	Construction to completion of 4 door pit latrines: 2 doors for female with one chamber catering for persons with disabilities and 2 doors for male with one chamber catering for persons with disabilities	600,000		Delay in funding
Kericho Police Station	Completion of 150m perimeter wall and sentry house: painting works, drainage, grilling works, painting	500,000		Delay in funding
Kericho East Deputy County commissioners' office	Completion of 100m perimeter wall: grilling works, drainage and painting	415,900		Delay in funding
<b>Bursary</b>				Delay in funding
Secondary Schools	Fee for the needy	-	-	Delay in funding
Tertiary Institutions	Fee for the needy	264,044	233,545	Delay in funding
Bursary Primary Schools Revision Books		2,500	2,500	Delay in funding
<b>Sports</b>	Sports	2,792,439	292,439	Delay in funding
<b>Environment</b>	Gutters and tanks	1,150,001	100,001	Delay in funding
<b>Emergency</b>	For unforeseen events	10,319,845	5,183,655	Delay in funding
<b>Sub-Total</b>		<b>16,744,779</b>	<b>5,814,140</b>	Delay in funding
<b>Acquisition of assets</b>				Delay in funding
<b>Motor Vehicles</b>		350,000	350,000	Delay in funding
<b>Construction of CDF office</b>		4,831,370	4,831,370	Delay in funding
<b>Oversight Committee</b>		392,656		Delay in funding
<b>Others (specify)</b>				
Strategic Plan		3,500,000		Delay in funding

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Sub-Total		9,074,026	5,181,370	
Funds pending approval		37,302,896	160,000	
Grand Total		111,132,046	24,238,731	

## Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	2021-2022			2022-2023
Land	-	-	-	-
Buildings and structures	19,168,630	-	-	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>26,505,640</b>	<b>-</b>	<b>-</b>	<b>26,505,640</b>

*Ainamoi Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
AIC Telanet Secondary School	KCB	1139125818	694,969	540,522
Ainamoi Secondary School	KCB	1285696077	3,020	5,211
Ainaparsiot Primary School	KCB	1109616740	28,734	84,720
Ainapkoror Primary School	KCB	1226781349	36,784	92,065
Arorwet Cheribo Pri School	KCB	1150676078	1,763	56,048
Bagao Primary School	KCB	1161329013	50,681	163,551
Barsaiyan Primary School	KCB	1202584799	46,099	101,276
Bechulelach Primary School	KCB	1137215275	88,973	88,973
Binyiny Primary School	KCB	1137224304	159,165	1,052,296
Brooke Day Secondary School	KCB	1233557645	24,122	2,280,817
Buchenge Secondary School	KCB	1136481176	453,076	649,927
Chebigen B Primary School	KCB	1225444187	38,789	38,789
Chebigen Primary School	KCB	1258618044	299,262	299,262
Chelimo Primary School			14,135	
Chebigen Secondary School	KCB	1116107465	1,837,060	7,336,367
Chemagaldit Primary School	KCB	1149818638	1,253,716	895,582

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PMC	Bank	Account number	Bank Balance	Bank Balance
Chemobei Primary School	KCB	1175797340	2,170,977	2,631,895
Chepkoinik Primary School	KCB	1161082042	5,170	5,170
Chepkoiyo Primary School	KCB	1204431663	2,399	2,399
Chepkoiyo Secondary School	KCB	1129342271	11,115	11,115
Chepkolon Primary School	KCB	1161725938	47,082	47,082
Chepkurbet Primary School	KCB	1184139113	9,342	97,559
Cheplel Primary School	KCB	1150691239	61,707	1,078,206
Cheplil Primary School	KCB	1137215364	1,902	749,902
Chepngobob Secondary School	KCB	1161471626	2,182	53,625
Cherungus Primary School	KCB	1161716610	79,502	79,502
Highlands Primary School	KCB	1119267048	18,218	18,218
Itobei Primary School	KCB	1152511513	32,779	88,152
Kaboloin Primary School	KCB	1113759216	82,218	82,344
Kaboloin Secondary School	KCB	1136084711	230	356
Kaboswa Primary School	KCB	1283492490	41,691	100,328
Kamasian Primary School	KCB	1161229086	192,691	2,110,543
Kamelilo Primary School	KCB	1167144287	4,479	4,479
Kapcheptendeniet Primary School	KCB	1176666509	2,493	2,493

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PMC	Bank	Account number	Bank Balance	Bank Balance
Kapcheptoror Primary School	KCB	1177269570	1,630,656	2,845,314
Kapkiam Primary School	KCB	1239607733	192,348	192,188
Kapkiam Secondary School	KCB	1149718234	166,136	2,167,397
Kapng'etuny Secondary School	KCB	1147955190	137,437	1,161,005
Kapng'etuny Primary School	KCB	1208135864	5,559	2
Kapsaos Chiefs Office	KCB	1272276945	63,284	63,284
Kapsigirio Primary School	KCB	1154471888	1,600,574	574
Kapsilangwa Primary School	KCB	1225732131	1,074,238	74,238
Kapsoit Secondary School	KCB	1141542560	3,696,454	4,896,532
Kaptesbeswet Secondary School	KCB	1150010738	5,007	5,007
Kaptoroi Primary School	KCB	1117728935	1,002,316	1,002,316
Kenegut Day Secondary School	KCB	1172460671	127,333	2,261,555
Kenegut Primary School	KCB	1114189235	40,975	71,139
Keongo Primary School	KCB	1202922384	49,880	116,301
Keongo Secondary School	KCB	1109393539	11,776	96,483
Kerego Primary School	KCB	1157943373	12,910	129,742
Kericho Day Secondary School	KCB	1276597819	5,713	5,713
Kericho Township Primary school	KCB	1169822959	2,867	2,867

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PMC	Bank	Account number	Bank Balance	Bank Balance
Kericho Boys Boarding School	KCB	1258573598	25,274	
Ketipyese Primary School	KCB	1153816954	1,699,978	118
Ketitui Secondary School	KCB	1156561507	286,812	419,530
Kiboybei Primary School	KCB	1175908568	71,020	131,233
Kimeswon Primary School	KCB	1176001809	104,151	104,151
Kipchebor Ap Camp	KCB	1279327138	180,469	180,469
Kipchimchim Boys Secondary School	KCB	1239547633	3,244	3,244
Kipchimchim Primary School	KCB	1167243498	1,475	1,475
Kipkwes Primary School	KCB	1144706548	834	834
Kiprotgorik Primary School	KCB	1160142378	1,548	1,548
Kipsigis Girls Secondary School	KCB	1285394593	566,781	4,302,330
Kipsigori Baraka Primary School	KCB	1149574305	168,265	608,256
Kipsotet Primary School	KCB	1128702916	554	680
Kiptegan Primary School	KCB	1149439246	1,069,248	69,248
Kipkeron Primary School	KCB	1290747571	1,175,797	1,292,352
Kisabei Primary School	KCB	1150689609	160,456	1,089,913
Koibeyot Primary School	KCB	1176162179	1,102,621	953,556
Koigaron Primary School	KCB	1160874077	2,603,588	1,503,840

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PMC	Bank	Account number	Bank Balance	Bank Balance
Koisagat Primary School	KCB	1203457839	268,011	268,011
Koitabmat Primary School	KCB	1161348182	69,370	166,709
Kondametul Primary School	KCB	1150668415	408	1,808
Kosisit Primary School	KCB	1157944353	321	953
Laliat Primary School	KCB	1175694207	907	907
Laliat Secondary School	KCB	1136922180	0	-
Lamayat Primary School	KCB	1200694791	26,761	24,830
Lelechwet Primary School	KCB	1226217109	4,729	4,729
Lemeywet Pri. School	KCB	1172276161	14,712	599
Manyoror Primary School	KCB	1206475323	66,780	99,352
Manyoror Secondary School	KCB	1121891225	90,037	90,037
Maso Secondary School	KCB	1153557495	21,034	25,925
Merto Dispensary	KCB	1157819419	95,538	323
Merto Primary School	KCB	1202988555	7,092	5,232
Mjini Primary Sch	KCB	1138650420	299	299
Mogoiywet Primary School	KCB	1184408564	113,662	193,862
Moi Sitotwet Secondary School	KCB	1162864664		1,769
Motobo Secondary School	KCB	1172034915	684,165	554,488

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PMC	Bank	Account number	Bank Balance	Bank Balance
Motosiet Primary School	KCB	1176103954	20,403	950,124
Mulkelwet Primary School	KCB	1153507595	12,038	12,164
Mureret Primary School	KCB	1158048823	5,249	62,485
Ngecherok Primary School	KCB	1114596027	45,990	100,456
Ngenybare Secondary School	KCB	1134434456	28,655	88,808
Ogirgir Primary School	KCB	1156872227	67	1,113
Poiywek Chiefs Office	KCB	1203510659	0	-
Poiywek Secondary School	KCB	1255522305	187,200	189,330
Otui Primary School	Equity	1291419926	72,700	1,069,707
Queen Tete Primary School	KCB	1202913571	1,604	1,604
Rongai Primary School	KCB	1164105833	13,855	13,855
Samaria Primary School	KCB	1120147018	27,903	73,069
Sebetet Primary School(Kinyose)	KCB	1166602672	32,679	88,393
Semeyon Secondary School	KCB	1155913744	765	1,391,631
Sinendet Primary School	KCB	1202530001	1,100,668	868
Sitotwet Chiefs Office	KCB	1285956532	26,195	26,195
Sosit Primary School	KCB	1162793791	3,080	3,079
St John Cheribo Primary School	KCB	1203796129	1,658,243	58,443

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PMC	Bank	Account number	Bank Balance	Bank Balance
St. Patrick Primary School	KCB	1132978890	156,183	156,183
Sugutek Ielach Primary School	KCB	1149658894	1,771,286	71,412
Sumeiyon Primary School	KCB	1146696639	765	107,209
Sumeiyon Day Secondary School	KCB	1155	9,083	1,391,631
Tabain Primary School	KCB	1225165881	1,126,332	26,532
Tabet Primary School	KCB	1159684286	3,203,959	3,203,959
Torgosek Primary School	KCB	1286105978	135,873	135,999
Torit Primary School	KCB	1255483423	24,951	84,816
Toror Girls Secondary School	KCB	1183601336	136	136
Torsogek Chiefs Office	KCB	1103588826	17,569	80,201
Chemorir Day Secondary School	Sidian Bank	1010030000396	42,821	42,821
Chemugusu Primary School	Sidian Bank	1010150013840	77,815	1,306,551
Chepnetuny Primary School	Sidian Bank	1010030000586	704,675	704,855
Chepsoo Sub-Location	Sidian Bank	1010030000346	3,767	502,767
Kapsoit Chiefs Office	Sidian Bank	1010030000506	332	50,957
Kericho Police Station	Sidian Bank	1010030000356	248,347	248,347
Kiburuny Primary School	Sidian Bank	1010030000496	968,855	968,855
Kipchebor Primary School	Sidian Bank	1010030000376	447	447

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PMC	Bank	Account number	Bank Balance	Bank Balance
Kipchimchim Day Secondary School	Sidian Bank	1010030000486	375	17,495
Kipchimchim Sub-Location	Sidian Bank	1010030000366	136,025	500,592
Koisamoi Primary School	Sidian Bank	1010030000326	93,794	636,786
Laliat Chiefs Office	Sidian Bank	1010030000406	1,825	165,632
Ngororga Primary School	Sidian Bank	1010030000606	1,998,975	1,998,975
Queentete Primary School	Sidian Bank	1010030000336	760	760
Samutet Primary School	Sidian Bank	1010030000516	50,957	50,957
Telanet Primary School	Sidian Bank	1010030000526	870	870
Torit Girls Secondary School	Sidian Bank	1010030000596	1,467,153	248,420
			<b>43,789,150</b>	<b>64,878,530</b>

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

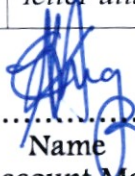
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>Report Ref: OAG/CN/AINAMOI-CDF/2021-2022(27) dated 14<sup>th</sup> July 2023</p>	<p>1.0 Transfer to other government units</p> <p>1.1 Failure to procure land</p> <p>Tabet Primary School – purchase of land had not been done</p>	<p>The concern has been noted. The matter has taken longer than expected because there is a succession process involved, the land owner was to initiate the process which has not taken place. The project/PMC will be advised on other measures to take for the process to be hastened so that the project can put the funds to its intended use.</p>	<p>unresolved</p>	
	<p>1.2 Unutilized projects at Torit Girls Secondary school – All works were substantially completed and handed over but the project remained unoccupied</p>	<p>Torit Girls Secondary School - The project had not been occupied due to lack of basic facilities like kitchen, electricity and lockers &amp; chairs. The concerns are being mitigated on for intake to take place in January 2024.</p> <p><i>Torit Girls Secondary School letter – Annex 8</i></p>	<p>unresolved</p>	
	<p>2.0 Other grants &amp; transfers</p> <p>2.1 Irregular procurement of sports equipment</p>	<p>The concern has been noted. The company was able to deliver in bulk and on time. However, we shall endeavor to follow the</p>	<p>unresolved</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)
	The supplier was awarded the tender without meeting the criterion of a valid tax compliance	<p>recommendations shared during audit.</p> <p><i>Attached – Chepseon traders tax compliance certificate Annex 3</i></p>		
	<p><b>2.2. Irregular use of emergency funds</b> Utilization of emergency funds for construction of pit latrines</p>	<p>This concern has been noted. The toilet projects done by emergency funds under the financial year are always in dire need and the public health officer has issued a report to close the school within a period of time, to mitigate on the matter, the projects are assisted through emergency funds so that the school doesn't have to be closed, However, this matter has been noted and the committee will initiate other measures.</p> <p><i>Attached – public health officer report and requests from school for emergency projects 2020/21 - Annex 6</i></p>	unresolved	
	<p><b>2.3 Unutilised security projects Laliat chiefs office</b></p> <p>All works were substantially completed and handed over but the</p>	<p>Laliat Chiefs Office– The project had not been occupied due to lack of sanitation facilities, the priorities were captured during the ward public participation fora which will</p>	unresolved	

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)
	project remained unoccupied	inform the funding activities for the next 2 financial years  <i>DCC letter – Laliat Chiefs Office – Annex 7</i>		
	<p><b>3.0 Irregular procurement and issuance of books to private schools</b></p> <p>Issuing of revision books to candidates in both public and private institutions</p>	<p>This concern has been noted. Delivery of the books was done on 12<sup>th</sup> January 2022 under two batches on 4,950 and 50 books. Distribution of the books was done between the 13<sup>th</sup> and 18<sup>th</sup> January 2022. The encyclopedias were procured for each class eight candidate sitting for the exam in the academic year concerned. The total number of students was 5,000 and we procured books for each student regardless of public or private institutions, however, this concern has been noted and the recommendations shared will be implemented going forward.</p> <p><i>Attached – Inspection report for 50 books – Annex 4</i></p> <p><i>Attached – District Education office letter attached – Annex 5</i></p>	unresolved	

  
Name

Fund Account Manager.