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REPORT

THE NATIONAL ASSEMBLY

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OF

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

AINAMOI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

27 SEP 2019

RECEIVED

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
AINAMOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2011

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG - CDFB)
- ii. National Government Constituency Development Fund Committee (NG - CDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E Holder	Perez Anyango
2.	Sub-County Accountant	Stephen N. Mesa
3.	Chairman NGCDFC	Christopher Mibei
4.	Member NGCDFC	Viola Cherotich

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Ainamoi Constituency Headquarters

P.O. Box 470
Treasury Building
Kericho County Commissioner's Offices
Kericho, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
AINAMOI CONSTITUENCY
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(f) NGCDF Ainamoi Constituency Contacts

Telephone: (254) 722 612112
E-mail: cdfainamoi.ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Ainamoi Constituency Bankers

1. Kenya Commercial Bank
Kericho Branch
A/C No. 1103615831

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
AINAMOI CONSTITUENCY
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

First and foremost I want to thank God the Almighty and the people of Ainamoi Constituency for giving me the privilege to serve them as the Chairman of Ainamoi NG - CDFC. Together with the able team of the other NG - CDFC members, we have undertaken this noble task with humility and commitment. As we present our Financial Statements contained herein, we believe our guiding principles of transparency, accountability and commitment are the pillars against which our service to the people of Ainamoi Constituency is anchored.

With the challenges experienced during implementation of the 2018/2019 Budget notwithstanding, we have managed to attain a 60.9% budget absorption rate, as indicated in the Appropriation Account, and illustrated in the pie charts below:

Fig I – Budgetary allocation

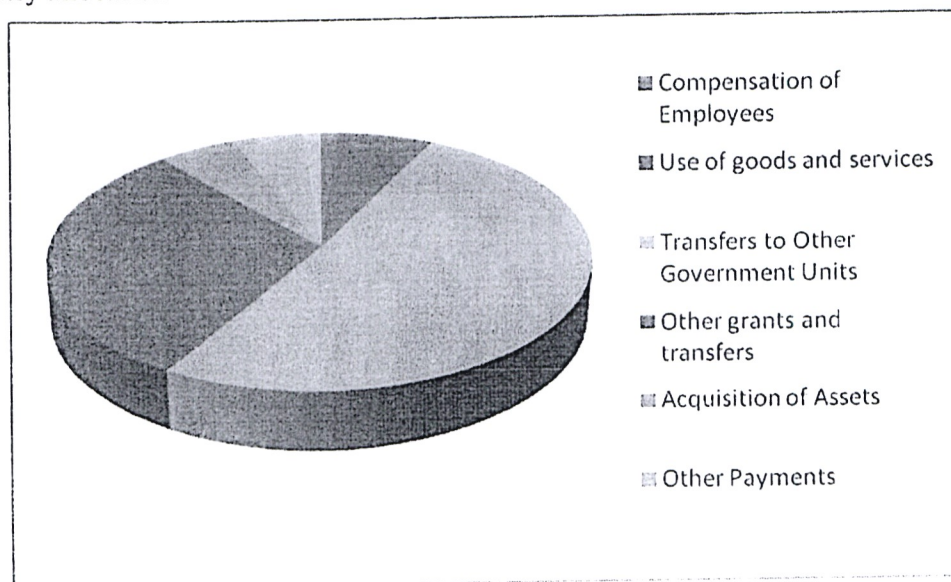
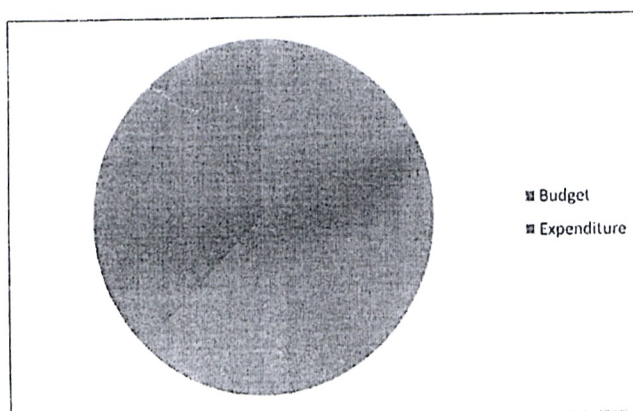


Fig. II – Budget Vs Expenditure



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We are still committed to attaining a 100% absorption rate within the first quarter of the 2019/2020 Financial Year.

The NG - CDFC has continued to tremendously impact on the lives of the people of Ainamoi Constituency as indicated below:

- Improved infrastructure in schools leading to increased enrolment
- Public participation in helping solve the challenges the constituents face
- Enhanced Public – Private – Partnerships
- Fast track the achievement of Millennium Development Goals and Vision 2030 objectives.
- Improved social welfare due to the multiplier effect of enhanced purchasing power of the residents.

Despite the achievements mentioned above, we have experienced challenges that have led to emerging issues which I believe if addressed will steer NG - CDF to greater heights of success. They include:

- Budgetary constraints
- Delayed disbursement of Funds by the Board hence affecting timely implementation of our Budget and Budget absorption.



CHAIRMAN NG - CDFC

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

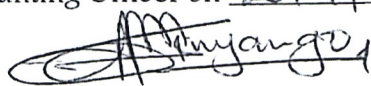
The Accounting Officer in charge of the NGCDF-Ainamoi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019.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

The Accounting Officer in charge of the NGCDF-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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Ainamoi Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

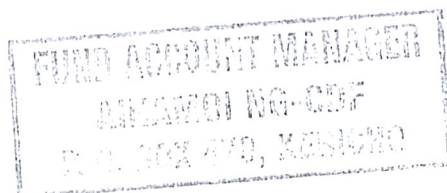
The Accounting Officer in charge of the NGCDF-Ainamoi Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible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

Approval of the financial statements

The NGCDF-Ainamoi Constituency financial statements were approved and signed by the Accounting Officer on 20/9/ 2019.



Fund Account Manager
Name:

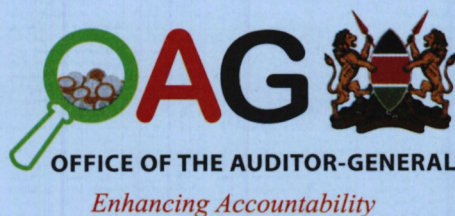


Sub-County Accountant
Name:
ICPAK Member Number:

DISTRICT ACCOUNTANT
KERICHU DISTRICT

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Ainamoi Constituency set out on pages 7 to 41, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misstatements in the Financial Statements

The following balances reflected in the statements of receipts and payments differed with the balances reflected in the supporting schedules as detailed below:

Item	Financial Statements (Kshs.)	Supporting Schedules (Kshs.)	Variance (Kshs.)
Other Grants and Payments:			
Sports Projects	1,967,980	599,640	1,368,340
Emergency Projects	6,773,790	6,015,750	758,040
Use of Goods and Services	7,640,785	11,455,625	3,814,840

The variances were not reconciled or explained.

Consequently, the accuracy of the financial statements could not be confirmed.

2. Unsupported Expenditure on Other Grants and Transfers

The statement of receipts and payments reflects a balance of Kshs.35,832,914 for other grants and transfers which as disclosed in Note 7 to the financial statements, includes Kshs.16,214,500 and Kshs.3,829,144 being bursaries to secondary schools and tertiary institutions respectively, both totalling to Kshs.20,043,644. However, the minutes of the Bursary Subcommittee of the Fund indicating the criteria for identifying and awarding the beneficiaries were not provided for audit. It could therefore, not be confirmed that the Committee was constituted as provided under Constituency Development Fund Board Circular/Vol.1/111 dated 13 September, 2010. The Circular also provides that the committee should vet, identify and categorise needy students using established criteria; verify and ensure all bursary cheques are dispatched to schools/colleges. Evidence that the committee executed its responsibilities as required, was not provided.

In the circumstances, the accuracy and propriety of the bursary payments amounting to Kshs.20,043,644 could not be confirmed.

3. Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments of Kshs.160,000 relating to refund of overpaid amounts as disclosed under Note 14 to the financial statements. However, Paragraph 47(a) of IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors provides that an entity shall correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by restating the comparative amounts for prior period presented in which the error occurred.

3. Unreconciled Variance on Unutilized Funds

The summary statement of appropriation - recurrent and development combined reflects a budget underutilization of Kshs.67,814,958. However, Note 15.3 to the financial statements and Annex 3 reflect unutilized funds balance of Kshs.67,974,958 resulting into an unreconciled variance of Kshs.160,000.

4. Misstated Under collection of Receipts

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.173,387,081 and Kshs.118,186,205 resulting into receipts under-collection of Kshs.55,200,876. However, the under collection is erroneously shown as Kshs.55,040,875. The variance of Kshs.160,001 has not been explained or reconciled.

5. Unsupported and Irregular Expenditure on Emergency Projects

The statement of receipts and payments reflects other grants and transfers balance of Kshs.35,832,914 which includes expenditure of Kshs.6,773,790 on emergency projects

as disclosed at Note 7 to the financial statements. However, expenditure returns for payments amounting to Kshs.4,133,250 were not provided for audit. Further, audit inspection of the projects revealed the following anomalies:

Beneficiary	Amount (Kshs.)	Audit Anomalies
Torit Primary School	485,750	The Constituency Development Fund Committee (CDFC) minutes were not specific about disbursement of funds to school.
Kapsoit Secondary School	750,000	The project was not approved by the Board.
Kenegut Chief Office	500,000	The CDFC resolution to disburse the funds was not available. The Project was not approved by the Board.
Construction of Gate & Sentry at Kericho Police Station	299,500	Managing of public during demonstrations is not emergency as implied in the payment.
Completion of AP single line at Kericho	498,000	The PMC did not make the expenditure returns to the CDFC.
Ainamoi ACC	600,000	CDFC resolution to disburse the funds was not provided.
Kericho Police Station	1,000,000	The funds had not been utilized by March, 2020 (9 months later) and payment voucher was not supported by CDFC resolutions to disburse the funds.
Total	4,133,250	

In addition, the Completion of Residential Houses at Kericho AP Line and Construction of Gate and Sentry at Kericho Police Station projects at a cost of Kshs.498,000 and Kshs.299,500 respectively, were implemented by the Constituency Development Fund Committee and not Project Management Committees as required under Section 36 of National Government Constituencies Development Fund Act, 2015.

Also, the report to the Board on the utilization of the emergency reserve as required under Regulation 20 of the National Government Constituencies Development Fund Regulations, 2016 was not provided.

In the circumstances, the accuracy and propriety of the expenditure on emergency projects could not be confirmed.

6. Unsupported Fuel Expenses

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.7,640,785 which includes routine maintenance - motor vehicles balance of Kshs.755,416 as disclosed under Note 4 to the financial statements. However, supporting documents for expenditure amounting to Kshs.570,000 incurred on fuel, oil and lubricants were not provided.

Consequently, the accuracy and propriety of Kshs.570,000 incurred on fuel 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.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.173,387,081 and Kshs.118,186,205 respectively, resulting into an under-funding of Kshs.55,200,876 or 32% of the budget. Similarly, the Fund's expenditure amounted to Kshs.105,412,123 against an approved budget of Kshs.173,227,081 resulting to an under-expenditure of Kshs.67,814,958 or 39% of the budget.

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

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 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 noncompliance. 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 scepticism 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 going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue as a going concern or 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 as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 November, 2021

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
 AINAMOI CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	110,284,483	82,853,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		110,284,483	82,853,447
PAYMENTS			
Compensation of employees	4	1,215,924	1,724,742
Use of goods and services	5	7,640,785	6,548,951
Transfers to Other Government Units	6	58,276,000	46,448,532
Other grants and transfers	7	35,832,914	22,715,086
Acquisition of Assets	8	310,500	-
Other Payments	9	<u>2,136,000</u>	-
TOTAL PAYMENTS		105,412,123	77,437,311
SURPLUS/(DEFICIT)		<u>4,872,360</u>	<u>5,416,136</u>

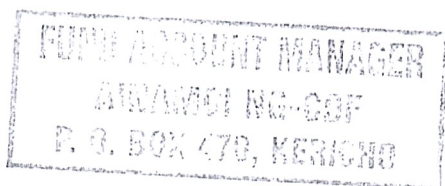
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ainamoi Constituency financial statements were approved on 2019 2019 and signed by:



Fund Account Manager
 Name: Perez Anyango



Sub-County Accountant
 Name: Stephen Mesa
 ICPAK Member No. 20408



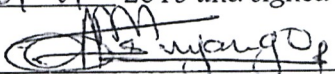
DISTRICT ACCOUNTANT
 KERicho DISTRICT

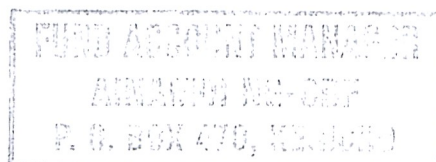
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 Reports and Financial Statements
 For the year ended June 30, 2019

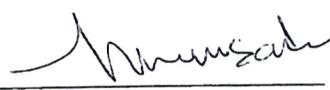
V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,934,082	7,901,722
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		12,934,082	7,901,722
Current Receivables		-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,934,082	7,901,722
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		12,934,082	7,901,722
REPRESENTED BY			
Fund balance b/fwd	13	7,901,722	2,485,586
Surplus/Defict for the year		4,872,360	5,416,136
Prior year adjustments	14	160,000	-
NET FINANCIAL POSITION		12,934,082	7,901,722

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ainamoi Constituency financial statements were approved on 20/9/2019 2019 and signed by:


 Fund Account Manager
 Name: Perez Anyango



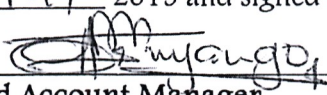

 Sub-County Accountant
 Name: Stephen Mesa
 ICPAK Member No. 20408
 DISTRICT ACCOUNTANT
 KERicho DISTRICT

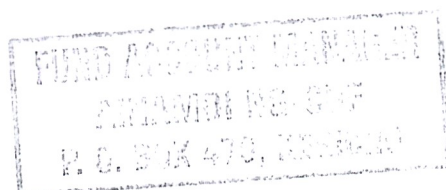
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
AINAMOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

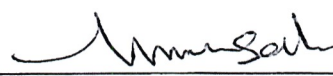
VI. STATEMENT OF CASHFLOW

		2018 – 2019	2017 - 2018
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Transfers from NGCDF Board	1	110,284,483	82,853,447
Other Receipts	3	-	-
Total receipts		110,284,483	82,853,447
Payments			
Compensation of Employees	4	1,215,924	1,724,742
Use of goods and services	5	7,640,785	6,548,951
Transfers to Other Government Units	6	58,276,000	46,448,532
Other grants and transfers	7	35,832,914	22,715,086
Other Payments	9	2,136,000	-
Total payments		105,101,623	77,437,311
Total Receipts Less Total Payments			5,416,136
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	160,000	-
Net Adjustments		160,000	-
Net cash flow from operating activities		5,342,860	5,416,136
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	310,500	-
Net cash flows from Investing Activities		310,500	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,032,360	5,416,136
Cash and cash equivalent at BEGINNING of the year	13	7,901,722	2,485,586
Cash and cash equivalent at END of the year		<u>12,934,082</u>	<u>7,901,722</u>

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


Fund Account Manager
Name: Perez Anyango




Sub-County Accountant
Name: Stephen Mesa
ICPAK Member No. 20408

DISTRICT ACCOUNTANT
KERICHO DISTRICT

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUNDS
NAMOI CONSTITUENCY**

Reports and Financial Statements
for the year ended June 30, 2019

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget A	Adjustments B	Final Budget C=A+B	Actual on Comparable Basis D	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	64,186,205	173,227,081	118,186,205	55,040,876	68%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	109,040,876	64,346,205	173,387,081	118,186,205	55,040,876	68%
PAYMENTS						
Compensation of Employees	1,600,000	558,720	2,158,720	1,215,924	942,796	56%
Use of goods and services	8,213,679	2,900,871	11,114,550	7,951,285	3,163,265	72%
Transfers to Other Government Units	54,466,349	33,671,823	88,138,172	58,276,000	29,862,172	66%
Other grants and transfers	41,580,030	10,877,764	52,457,794	35,832,914	16,624,880	68%
Acquisition of Assets	1,000,000	8,000,000	9,000,000	-	9,000,000	0.0%
Other Payments	-	8,177,027	8,177,027	2,136,000	6,041,027	26%
Allocation awaiting approval	2,180,818	-	2,180,818	-	2,180,818	0%
TOTALS	109,040,876	64,186,205	173,227,081	105,412,123	67,814,958	

(a) The underutilization (68%) was occasioned by delays in disbursement of Funds from the Board.

(b) The difference between the original and the final budget is due to Funds for the previous Financial Years, Kshs 1,500,000.00 and Kshs 54,784,483.15 vide AIE Nos. B 0300189 (2016/2017) and B005150(2017/2018) respectively, that were received during the

Financial Year under review.

(c) The difference in the cash book balance and the appropriation A/C balance, column E, is due to a prior year adjustment of Kshs 160,000.00 that was refunded by Bechelelach Primary School.

The NGCDF-Ainamoi Constituency financial statements were approved on 20/06/2019 2019 and signed by:



Fund Account Manager
Name: Perez Anyango



Sub-County Accountant
Name: Stephen Mesa
ICPAK Member No. 20408

NATIONAL GOVERNMENT COMMITTEE ON DEVELOPMENT FUNDS
 NAMOI CONSTITUENCY

Reports and Financial Statements
 for the year ended June 30, 2019

I. TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2019		
	DR	CR
Cash and Cash equivalents		
Bank Balances	12,934,082	
Cash Balances	-	
Outstanding Imprest	-	
Payments		
Compensation of Employees	1,215,924	
Use of goods and services	7,640,785	
Transfers to Other Government Units	58,276,000	
Other grants and transfers	35,832,914	
Acquisition of Assets	310,500	
Other Payments	2,136,000	
Receipts		
Transfers from the Board		110,284,483
Proceeds from sale of assets		-
Others receipts		-
Prior Year Adjustment		160,000
Fund Balance b/f		7,901,722
TOTAL	118,346,205	118,346,205

[Signature]

[Signature]

DISTRICT ACCOUNTANT
 KERICHO DISTRICT

RECEIVED
 NAMOI CONSTITUENCY
 JUNE 30 2019

REGIONAL GOVERNMENT COMMITTEE OF ELECTIONS FUNDS
 NAMOI CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2019

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	1,600,000.00	558,720.00	2,158,720.00	1,215,924.00	942,796.00
1.2 Committee allowances	1,600,000.00	1,000,000.00	2,600,000.00	1,877,000.00	723,000.00
1.3 Use of goods and services	3,031,953.00	1,206,458.00	4,238,411.00	2,557,785.00	1,680,626.00
1.4 Acquisition of Assets	310,500.00	-	310,500.00	310,500.00	0.00
TOTAL	6,542,453.00	2,765,178.00	9,307,631.00	5,961,209.00	3,346,422.00
2.0 Monitoring and evaluation					
2.1 Capacity building	1,400,000.00	100,000.00	1,500,000.00	1,433,000.00	67,000.00
2.2 Committee allowances	1,200,000.00	300,000.00	1,500,000.00	1,167,500.00	332,500.00
2.3 Use of goods and services	671,226.00	300,000.00	971,226.00	605,500.00	365,726.00
TOTAL	3,271,226.00	700,000.00	3,971,226.00	3,206,000.00	765,226.00
3.0 Emergency					
3.0 Emergency	5,738,993.00	3,352,000.00	9,090,993.00	7,073,290.00	2,017,703.00
3.1 Primary Schools	2,793,790.00	2,680,000.00	5,473,790.00	5,473,790.00	-
3.2 Secondary schools	850,000.00	450,000.00	1,300,000.00	1,300,000.00	-
3.3 Security projects	-	299,500.00	299,500.00	299,500.00	-
TOTAL					2,017,703.00
4.0 Bursary and Social Security					
4.1 Secondary Schools	14,260,219.00	2,075,000.00	16,335,219.00	16,214,500.00	120,719.00
4.2 Tertiary Institutions	13,000,000.00	-	13,000,000.00	3,829,144.00	9,170,856.00
TOTAL	27,260,219.00	2,075,000.00	29,335,219.00	20,043,644.00	9,291,575.00
5.0 Sports					
5.1 Sports Activities	2,180,818.00	1,500,000.00	3,680,818.00	2,717,980.00	962,838.00
6.0 Environment					

PUBLIC ACCOUNTS DEPARTMENT
 NAMOI CONSTITUENCY
 P. O. BOX 470, NEMBA
 TEL: 020 222 2222
 FAX: 020 222 2222

ANAMOI CONSTITUENCY DEVELOPMENT COMMITTEE (ANAMOI)

INAMOI CONSTITUENCY
 Reports and Financial Statements
 for the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
6.1 Environmental Activities	2,180,817.00	800,000.00	2,980,817.00	800,000.00	2,180,817.00
7.0 Primary Schools Projects					
7.1 Mogoiywet Primary School	460,000.00	1,000,000.00	1,460,000.00	1,000,000.00	460,000.00
7.2 Kaptoroi Primary School	460,000.00	1,000,000.00	1,460,000.00	960,000.00	500,000.00
7.3 Barsaiyan Primary School	460,000.00	1,000,000.00	1,460,000.00	1,000,000.00	460,000.00
7.4 Cheplil Primary School	460,000.00	500,000.00	960,000.00	960,000.00	0.00
7.5 Kipsotet Primary School	460,000.00	1,000,000.00	1,460,000.00	500,000.00	960,000.00
7.6 Sebetet Primary School	460,000.00	500,000.00	960,000.00	500,000.00	460,000.00
7.7 Cheplel Primary School	500,000.00	1,000,000.00	1,500,000.00	1,000,000.00	500,000.00
7.8 Kapkiam Primary School	460,000.00	500,000.00	960,000.00	500,000.00	460,000.00
7.9 Kipsigori Baraka Primary School	1,160,000.00	500,000.00	1,660,000.00	1,660,000.00	0.00
7.11 Bagao Primary School	1,160,000.00	500,000.00	1,660,000.00	0.00	1,660,000.00
7.12 Koigaron Primary School	460,000.00	500,000.00	960,000.00	960,000.00	0.00
7.13 Kamasian Primary School	460,000.00	500,000.00	960,000.00	0.00	960,000.00
7.14 Manyoror Primary School	1,500,000.00	677,000.00	2,177,000.00	2,177,000.00	0.00
7.15 Koibeyot Primary School	1,400,000.00	-	1,400,000.00	1,400,000.00	0.00
7.16 Chepsoo Primary School	2,000,000.00	-	2,000,000.00	0.00	2,000,000.00
7.17 Cheribo Arorwet Primary School	1,400,000.00	-	1,400,000.00	1,400,000.00	0.00
7.18 Otui Primary School	1,400,000.00	-	1,400,000.00	1,400,000.00	0.00
7.19 Kapsilangwa Primary School	800,000.00	-	800,000.00	0.00	800,000.00
7.20 Ainapkoror Primary School	1,450,000.00	-	1,450,000.00	1,450,000.00	0.00
7.21 Queentete Primary School	800,000.00	100,000.00	900,000.00	800,000.00	0.00
7.22 Kipchebor Primary School	2,000,000.00	-	2,000,000.00	0.00	2,000,000.00
7.23 Koitammat Primary School	1,000,000.00	-	1,000,000.00	0.00	1,000,000.00
7.24 Kosisit Primary School	700,000.00	-	700,000.00	580,000.00	120,000.00
7.25 Chemugusu Primary School	700,000.00	600,000.00	1,300,000.00	700,000.00	600,000.00
7.26 Chemagaldit Primary School	950,000.00	-	950,000.00	950,000.00	0.00

NATIONAL GOVERNMENT COMMITTEE ON SELECTED GOVERNMENT FUNDS
 INAMOI CONSTITUENCY

Reports and Financial Statements
 for the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.27 Chemobei Primary School	1,000,000.00	-	1,000,000.00	0.00	1,000,000.00
7.28 Kapngetuny Primary School	1,800,000.00	-	1,800,000.00	1,800,000.00	0.00
7.29 Kisabei Primary School	700,000.00	-	700,000.00	700,000.00	0.00
7.30 Tabain Primary School	500,000.00	-	500,000.00	500,000.00	0.00
7.31 Kaboloin Primary School	1,000,000.00	-	1,000,000.00	0.00	1,000,000.00
7.32 Chepkolon Primary School	700,000.00	-	700,000.00	0.00	700,000.00
7.33 Koisamoi Primary School	700,000.00	-	700,000.00	700,000.00	0.00
7.34 Kericho Boys Boarding Primary School	1,000,000.00	-	1,000,000.00	0.00	1,000,000.00
7.35 Lamaiyat Primary School	200,000.00	1,000,000.00	1,200,000.00	1,000,000.00	200,000.00
7.36 Ngecherok Primary School	700,000.00	1,000,000.00	1,700,000.00	1,000,000.00	700,000.00
7.37 Koisagat Primary School	-	500,000.00	500,000.00	1,100,000.00	(600,000.00)
7.38 Torsogek Primary School	-	780,000.00	780,000.00	0.00	780,000.00
7.39 Ngorokaa Primary School	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00
TOTAL	31,260,000.00	14,157,000.00	45,417,000.00	26,697,000.00	18,720,000.00
8.0 Secondary Schools Projects					
8.1 Sumeiyon Secondary School	920,000.00		920,000.00	920,000.00	0.00
8.2 Buchenge Secondary School	700,000.00	1,000,000.00	1,700,000.00	1,700,000.00	0.00
8.3 Kapkiam Secondary School	1,107,580.00	1,000,000.00	2,107,580.00	1,000,000.00	1,107,580.00
8.4 Kaboloin Secondary School	1,000,000.00	1,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00
8.5 Kipchimchim Secondary School	1,000,000.00	1,500,000.00	2,500,000.00	2,500,000.00	0.00
8.6 Manyoror Secondary School	600,000.00		600,000.00	0.00	600,000.00
8.7 Kapngetuny Secondary School	420,000.00	500,000.00	920,000.00	920,000.00	0.00
8.8 Brooke Day Secondary School	920,000.00		920,000.00	920,000.00	0.00
8.9 Maso Day Secondary School	920,000.00		920,000.00	0.00	920,000.00
8.10 Kapsoit Secondary School	1,600,000.00	600,000.00	1,600,000.00	600,000.00	1,000,000.00
8.11 Chemorir Secondary School	2,000,000.00		2,000,000.00	0.00	2,000,000.00
8.12 Chebigen Secondary School	3,000,000.00	7,110,000.00	10,110,000.00	10,110,000.00	0.00

ANNUAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND

INAMOI CONSTITUENCY

Reports and Financial Statements
for the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
8.13 Toror Girls Secondary School	7,109,000.00		7,109,000.00	7,109,000.00	0.00
8.14 Kenegut Day Secondary School	509,769.00	1,000,000.00	1,509,769.00	1,000,000.00	509,769.00
8.15 Keongo Secondary School	500,000.00		500,000.00	0.00	500,000.00
8.16 Poiywek Secondary School	500,000.00	1,000,000.00	1,500,000.00	0.00	1,500,000.00
8.17 Motobo Secondary School	500,000.00	1,000,000.00	1,500,000.00	1,000,000.00	500,000.00
8.18 Kericho Township Secondary School	500,000.00		500,000.00	0.00	500,000.00
8.19 Laliat Secondary School	-	800,000.00	800,000.00	800,000.00	0.00
8.20 Ketitui Secondary School	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00
8.21 Chepkoiyo Secondary School	-	1,000,000.00	1,000,000.00	1,000,000.00	0.00
8.22 Township Secondary School	-	1,000,000.00	1,000,000.00	0.00	1,000,000.00
TOTAL	23,206,349.00	19,510,000.00	42,716,349.00	31,597,000.00	11,137,349.00
9.0 Security Projects					
9.1 Kenegut Chiefs Office	-	500,000.00	500,000.00	500,000.00	0.00
9.2 Kipchebor AP Camp	-	500,000.00	500,000.00	0.00	500,000.00
9.3 Ainamoi ACC	-	600,000.00	600,000.00	600,000.00	0.00
9.4 Kapsait Chiefs Office	-	300,000.00	300,000.00	0.00	300,000.00
9.5 Kapsaos Chiefs Office	200,000.00	250,000.00	450,000.00	0.00	450,000.00
9.6 Kerich AP Camp	-	500,000.00	500,000.00	498,000.00	2,000.00
9.7 Kericho East Sub-County Commissioner	-	500,000.00	500,000.00	500,000.00	0.00
9.8 Laliat Chiefs Office	1,000,000.00	-	1,000,000.00	0.00	1,000,000.00
9.9 Chepsoo Chiefs Office	500,000.00	-	500,000.00	500,000.00	0.00
9.10 Chepkurpet Chiefs Office	500,000.00	-	500,000.00	0.00	500,000.00
9.11 Kericho County Commissioner's Office	1,100,000.00	-	1,100,000.00	0.00	1,100,000.00
9.12 Kericho Police Station	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00
9.13 Kipchimchim Chiefs Office	1,000,000.00	-	1,000,000.00	1,000,000.00	0.00
9.14 Poiywek Chiefs Office	600,000.00	-	600,000.00	600,000.00	0.00
9.15 Binyiny Chiefs Office	500,000.00	-	500,000.00	0.00	500,000.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
 AINAMOI CONSTITUENCY

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

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
TOTAL	6,400,000.00	3,150,000.00	9,550,000.00	5,198,000.00	4,352,000.00
10.0 Acquisition of assets					
10.1 Construction of CDF office	1,000,000.00	8,000,000.00	9,000,000.00	0.00	9,000,000.00
TOTAL	1,000,000.00	8,000,000.00	9,000,000.00	0.00	9,000,000.00
11.0 Others					
11.1 Strategic Plan	-	3,500,000.00	3,500,000.00	2,136,000.00	1,364,000.00
11.2 Innovation Hub	-	4,677,027.00	4,677,027.00	0.00	4,677,027.00
TOTAL	-	8,177,027.00	8,177,027.00	2,136,000.00	6,041,027.00
GRAND TOTAL	109,040,876.00	64,186,205.00	173,227,081.00	105,412,123.00	67,814,957.00

FUND ACCOUNTS MANAGER
 AINAMOI CDF
 P. O. BOX 676, NAIKORU

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

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

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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.

Tax Receipts

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

Transfers from the Exchequer

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
AINAMOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE No.	A855753		5,500,000
AIE No.	A892691		39,448,275
AIE No.	A896791		37,905,172
AIE No.	B005150	54,784,483	
AIE No.	B030018	1,500,000	
AIE No.	B006282	6,000,000	
AIE No.	B030343	10,000,000	
AIE No.	B030163	10,000,000	
AIE No.	B 042705	12,000,000	
AIE No.	B042865	16,000,000	
TOTAL		110,284,483	82,853,447

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. OTHER RECEIPTS

	2018-2019 Kshs	2017-2018 Kshs
Other Receipts Not Classified Elsewhere	-	
Total	-	

3. COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic wages of contractual employees	1,185,924	1,295,728
Basic wages of casual labour	30,000	-
NSSF	-	40,460
Gratuity	-	388,554
Total	1,215,924	1,724,742

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,044,500	3,787,790
Utilities, supplies and services	612,580	35,960
Communication, supplies and services	79,850	50,000
Fuel Oil and Lubricants	570,000	-
Printing, advertising and information supplies & services	73,080	-
Domestic travel and subsistence	151,900	-
Electricity	25,000	-
Training expenses	1,433,000	1,263,500
Hospitality supplies and services	69,130	-
Insurance costs	-	182,155
Bank charges	4,604	-
Office and general supplies and services	91,125	218,099
Other operating expenses	277,000	424,000
Routine maintenance – motor vehicles	755,416	435,547
Routine maintenance – other assets	-	-
Other Committee Expenses	605,500	-
Total	7,640,785	6,548,951

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to primary schools (see attached list)	26,697,000	36,550,000
Transfers to secondary schools (see attached list)	31,579,000	9,600,000
Transfers to Health Institutions	-	298,532
TOTAL	58,276,000	46,448,532

7. **OTHER GRANTS AND OTHER PAYMENTS**

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools (see attached list)	16,214,500	13,298,386
Bursary – tertiary institutions (see attached list)	3,829,144	7,416,700
Security projects (see attached list)	5,497,500	500,000
Sports projects (see attached list)	1,967,980	150,000
Environment projects (see attached list)	1,550,000	-
Emergency projects (see attached list)	6,773,790	1,350,000
Total	35,832,914	22,715,086

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	310,500	-
Total	310,500	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,136,000	-
ICT Hub	-	-
	2,136,000	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
KCB, Kericho Branch A/C No. 1103615831	12,934,082	7,901,722
Total	12,934,082	7,901,722
10B: CASH IN HAND	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	NIL	NIL		NIL
<i>Total</i>				<u><u>NIL</u></u>

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Total	<u><u>-</u></u>	<u><u>-</u></u>

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Total	<u><u>-</u></u>	<u><u>-</u></u>

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	7,901,722	2,485,58
Cash in hand	-	-
Imprest	-	-
Total	<u><u>7,901,722</u></u>	<u><u>2,485,58</u></u>

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14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bechlelach Primary School	160,000	-
Cash in hand	-	-
Imprest	-	-
Total	160,000	-

Kshs 160,000.00 that had been overpaid was refunded by Bechulelach Primary School to the main Account .

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDF Staff gratuity	320,021.00	
Middle management	-	
Unionisable employees	-	
Others (<i>specify</i>)	-	
	320,021	

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	942,796	558,72
Use of goods and services	3,163,264	2,900,87
Amounts due to other Government entities (see attached list)	30,022,172	33,671,82
Amounts due to other grants and other transfers (see attached list)	16,624,880	10,877,76
ICT Hubs	4,677,027	4,677,02
Strategic Plan	1,364,000	3,500,00
Environment	2,180,817	
Acquisition of assets	9,000,000	8,000,00
	67,974,958	64,186,20

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
NG-CDF Staff Gratuity						
1. Raymond Kibet Sang		91,743		-	91,743	
2. Japheth Kiprono Sigei		44,045		-	44,045	
3. Nick Kiplangat Koskei		71,882		-	71,882	
4. Too Sammy		62,094		-	62,094	
5. Sheila Chepnetich		50,257		-	50,257	
Sub-Total		320,021			320,021	
Middle Management						
6.						
7.						
8.						
Sub-Total						
Unionisable Employees						
9.						
10.						
11.						
Sub-Total						
Others (specify)						
12.						
13.						
14.						
Sub-Total						
Grand Total		320,021			320,021	

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ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees				
	Salaries	942,796	558,720	
Use of goods & services:				
	Committee Allowances	723,000	1,000,000	
	Goods and Services	1,675,039	1,200,871	
Monitoring and Evaluation				
	Capacity Building	67,000	100,000	
	Committee Allowances	332,500	300,000	
	Goods and Services	365,726	300,000	
	Sub-Total	3,163,265	3,459,591	
Amounts due to other Government entities				
	Mogolywet Primary School	460,000	1,000,000	
	Kapotoi Primary School	500,000	1,000,000	
	Barsaiyan Primary School	460,000	1,000,000	
	Cheplil Primary School	-	500,000	
	Kipsofet Primary School	960,000	1,000,000	
	Sebetet Primary School	460,000	500,000	
	Cheplel Primary School	500,000	1,000,000	
	Kapkiam Primary School	460,000	500,000	
	Kipsigori Baraka Primary School	-	500,000	
	Bagao Primary School	1,660,000	500,000	
	Koigaron Primary School	-	500,000	
	Kamasian Primary School	960,000	500,000	
	Manyoror Primary School	-	677,000	
	Chepsoo Primary School	2,000,000	-	
	Kapsilangwa Primary School	800,000	-	
	Queentete Primary School	-	100,000	
	Kipchebor Primary School	2,000,000	-	
	Koitamat Primary School	1,000,000	-	
	Kosisit Primary School	120,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	Chemugusu Primary School	600,000	600,000	
	Chemobei Primary School	1,000,000	-	
	Kabolion Primary School	1,000,000	-	
	Chepkolon Primary School	700,000	-	
	Kericho Boys Boarding Pri. School	1,000,000	-	
	Lamaiyat Primary School	200,000	1,000,000	
	Ngecherok Primary School	700,000	1,000,000	
	Koisagat Primary School	(600,000)	500,000	
	Torsogek Primary School	780,000	-	
	Ngoroka Primary School	1,000,000	-	
	Sub-Total	18,720,000	18,720,000	
	Secondary Schools			
	Buchtenge Secondary Schools	-	1,000,000	
	Kapkiam Secondary School	1,107,580	1,000,000	
	Kaboloin Secondary School	1,000,000	1,000,000	
	Kipchumchim Secondary School	-	1,500,000	
	Manyoror Primary School	600,000	-	
	Kapguethuny Secondary School	-	500,000	
	Maso Day Secondary School	920,000	-	
	Kapsoit Secondary School	1,000,000	600,000	
	Chemorir Secondary School	2,000,000	-	
	Chebigen Secondary School	-	7,110,000	
	Kenegut Day Secondary School	509,769	1,000,000	
	Keongo Secondary School	500,000	-	
	Poiywek Secondary School	1,500,000	1,000,000	
	Motobo Secondary School	500,000	1,000,000	
	Kericho Township Sec. School	500,000	-	
	Laliat Secondary School	-	800,000	
	Ketitui Secondary School	-	1,000,000	
	Chepkoiyo Secondary School	-	1,000,000	
	Township Secondary School	1,000,000	-	
	Sub-Total	11,137,349	19,510,000	

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Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Amounts due to other grants and other transfers	Security Projects			
	Kenegut Chiefs Office	-	500,000	
	Kipchebor AP Camp	500,000	-	
	Ainamoi ACC	600,000	-	
	Kapsoit Chiefs Office	300,000	300,000	
	Kapsaos Chiefs Office	450,000	250,000	
	Kericho AP Camp	2,000	500,000	
	Kericho East Sub- County Comm.	-	500,000	
	Laliat Chiefs Office	1,000,000	-	
	Chepkurpet Chiefs Office	500,000	-	
	Kericho County Commissioner	1,100,000	-	
	Binyiny Chiefs Office	500,000	-	
Sub-Total		4,352,000	3,150,000	
Acquisition of assets	Construction of NG-CDF Office	9,000,000	8,000,000	
Sub-Total		9,000,000	8,000,000	
Others	Strategic Plan	1,364,000	3,500,000	
	ICT Hubs	4,677,027	4,677,027	
Sub-Total		6,041,027	8,177,027	
Grand Total		67,974,958	61,016,618	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	6,479,510	-	-	6,479,510
Office equipment, furniture and fittings	279,000	310,500	-	589,500
ICT Equipment, Software and Other ICT Assets	268,000	-	-	268,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	7,026,510	310,500	-	7,337,010

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

PMC	BANK	A/C No.	Bank Balance 2018/2019	Bank Balance 2017/2018
Kiptegan Pri. School	KCB	1149439246	0.00	100,644.85
Kericho Boys Boarding	KCB	1207367036	0.00	635.00
Keongo Primary School	KCB	1202922384	1,105.00	289,025.00
Samaria Pri. School	KCB	1120147018	80,421.87	861,390.75
Ketipyese Pri School	KCB	1153816954	16,620.50	962,570.50
Arorwet Cheribo Pri School	KCB	1150676078	1,423,226.22	861,977.80
Kapngetuny Pri. Sch	KCB	1208135864	127,766.50	28,904.50
Chepkurbet Pri. Sch	KCB	1184139113	67,088.80	890,530.00
Kapcheptoror Pri. Sch	KCB	1177269570	7,113.95	502,153.95
Chebigen B Pri. Sch	KCB	1225444187	38,789.00	859,050.00
Merto Pri. School	KCB	1202988555	56,570.00	860,985.00
Lemeiyet Pri. School	KCB	1172276161	4,004.00	859,375.00
Kipkwes Primary School	KCB	1144706548	0.00	861,503.60
Mulkelwet Pri. Sch	KCB	1153507595	2,565.40	860,379.40
Sinendet Pri. Schoolk	KCB	1202530001	20,994.00	861,969.00
Chepkoiyo Pri. School	KCB	1204431663	0.00	664,660.50
Tabain Pri. School	KCB	1225165881	27,723.00	859,350.00
Ngenybare Pri. School	KCB	1134434456	0.00	500,111.65
Manyoror Sec. School	KCB	1121891225	62,514.00	3,843.00
Maso Sec. School	KCB	1153557495	1,570.00	304,300.00
Keongo Sec. School	KCB	1109393539	0.00	290.00
Chebigen Sec. School	KCB	1116107465	3,067,722.00	7,895.00
Sumeyion Sec. School	KCB	1155913744	1,039,609.50	1,040.00
Brooke Day Sec. Sch	KCB	1233557645	994,215.00	0.00
Chepngobob Sec. Sch	KCB	1161471626	13,925.85	950,754.50
Ogirgir Pri. Sch	KCB	1156872227	3,446.50	962,038.50
Tabet Pri. Sch	KCB	1159684286	3,826.00	1,073,834.50
Kondametul Pri Sch	KCB	1150668415	2,667.65	804,917.65
Kimeswon Pri. Sch	KCB	1176001809	82,336.90	923,627.90
Koibeyot Pri. School	KCB	1176162179	1,422,534.10	860,526.00
Itobei Pri. School	KCB	1152511513	1,341.90	862,833.80
Rongai Pri. School	KCB	1164105833	0.00	10,460.95
Lelechwet Pri. School	KCB	1226217109	10,852.75	859,050.00
Kapsigirio Pri. School	KCB	1154471888	100,400.35	400.35

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Kipchinchim Pri. Sch	KCB	1167243498	0.00	1,475.00
Koitamat Pri. Sch	KCB	1161348182	0.00	109,053.50
Ainapkoror Primary School	KCB	1226781349	5,677.70	860,000.00
Chemobei Pri. Sch	KCB	1175797340	230,875.85	981,825.85
Mjini Pri. Sch	KCB	1138650420	21,363.90	860,630.90
Merto Dispensary	KCB	1157819419	1,996.70	737.70
Bechulelach Pri. Sch	KCB	1137215275	48,034.50	903,134.50
Kimasian Pri. Sch	KCB	1161229086	55,599.50	44.5
Kapcheptendeniet Pri. Sch	KCB	1176666509	2,493.00	859,210.00
Laliat Pri. School	KCB	1175694207	114,050.00	900,050.00
Chepkolon Pri. School	KCB	1161725938	552,294.60	861,668.90
Kapsilangwa Pri. School	KCB	1225732131	344,496.40	860,500.00
Kapngetuny Sec. School	KCB		156,994.50	141,891.00
Sosit Pri School	KCB	1162793791	146,978.00	1,216,248.00
Kiprotgorik Pri. School	KCB	1160142378	0.00	2,579.95
Chemagaldit Pri. School	KCB	1149818638	51,324.05	859,400.00
Sugutek Pri. School	KCB	1149658894	30,754.35	860,789.35
Binyiny Pri. School	KCB	1137224304	46,593.00	861,515.00
Kapkwen Pri. School	COOP	1109077768100		892,740.93
Mogoiywet Primary School	KCB	1184408564	501,324.50	0.00
Kaptoroi Primary School	KCB	1117728935	96,394.25	0.00
Barsaiyan Primary School	KCB	1202584799	38,043.50	0.00
Cheplil Primary School	KCB	1137215364	512,264.50	0.00
Kipsotet Primary School	KCB	1128702916	1,647.85	0.00
Sebetet Primary School	KCB	1166602672	501,963.00	0.00
Cheplel Primary School	KCB	1150691239	49,552.00	0.00
Kapkiam Primary School	KCB	1239607733	0.00	0.00
Kipsigori Baraka Primary School	KCB	1149574305	1,259,901.15	0.00
Bagao Primary School	KCB	1161329013	1,092.45	0.00
Koigaron Primary School	KCB	1160874077	77,335.30	0.00
Kamasian Primary School	KCB	1161229086	55,599.50	0.00
Otui Primary School	Equity	0280190268434	1,401,015.00	0.00
Queentete Primary School	Sidian Bank	01010030000336	699,047.00	0.00
Kosisit Primary School	KCB	1157944353	580,810.00	0.00
Chemugusu Primary School	Sidian Bank	01010150013840	0.00	0.00
Kapngetuny Primary School	KCB	1208135864	127,766.50	0.00
Kisabei Primary School	KCB	1150689609	700,044.10	0.00
Koisamoi Primary School	Sidian Bank	01010030000326	700,497.00	0.00
Lamaiyat Primary School	KCB	1200694791	282,682.00	0.00
Ngecherok Primary School	KCB	1114596027	0.00	0.00

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Koisagat Primary School	KCB	1203457839	5,725.00	0.00
Buchenge Secondary School	KCB	1136481176	327,162.20	0.00
Kapkiam Secondary School	KCB	1149718234	909,054.50	0.00
Kaboloin Secondary School	KCB	1136084711	0.00	0.00
Kipchimchim Secondary School	KCB	1239547633	25,271.00	0.00
Kapsoit Secondary School	KCB	1141542560	866,385.00	0.00
Chemorir Secondary School	Sidian Bank	01010030000396	0.00	0.00
Toror Girls Secondary School	KCB	1183601336	5,108,570.00	0.00
Kenegut Day Secondary School	KCB	1172460671	1,405,410.00	0.00
Motobo Secondary School	KCB	1172034915	0.00	0.00
Laliat Secondary School	KCB	1136922180	750.00	0.00
Ketitui Secondary School	KCB	1156561807	0.00	0.00
Chepkoiyo Secondary School	KCB	1129342271	0.00	0.00
Koibeiyot Primary School	KCB	1176162179	1,422,534.10	0.00
Tendwet Chiefs Office	COOP	1100078017700		0.00
Kenegut Chiefs Office	KCB	1168491339	0.00	0.00
Poiywek Chiefs Office	KCB	1203510659	600,154.00	0.00
Chepsoo Sub-Location	Sidian Bank	01010030000346	500,147.00	0.00
Kericho Police Station	Sidian Bank	01010030000356	998,947.00	0.00
Kipchimchim Sub-Location	Sidian Bank	01010030000366	998,947.00	0.00
Ngenybare Secondary School	KCB	1134434456	0.00	0.00
Kipchebor Primary School	Sidian Bank	01010030000376	100,000.00	0.00
Samaria Primary School	KCB	1120147018	80,421.87	0.00
TOTAL			30,953,816.06	29,981,664.23

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)
1.	Budget analysis for payment	Underutilization of funds was due to delay in disbursement of funds from the Board	FAM	Resolved
2.	Cash and cash equivalents	Unpresented cheques which were stale amounted to Kshs 57,014.25	FAM	Resolved
3.	Incomplete water project	Devolved incomplete project	FAM	Resolved
4.	Incomplete agriculture project	Devolved incomplete project	FAM	Resolved
5.	Stalled Ainamoi polytechnic	Devolved incomplete project	FAM	Resolved
6.	Fixed Asset Register	The schedule foe assets was not provided for audit verification	FAM	Resolved