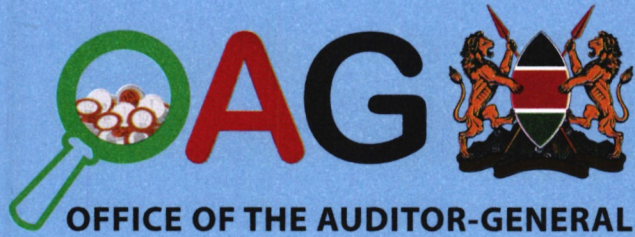
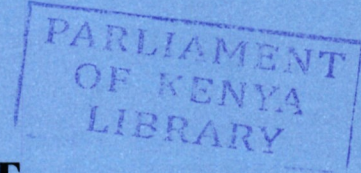


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 08 AUG 2023

TUESDAY ON

ABLED

ERK-AT
TABLE:

Hon Owen Bayo, MP
Deputy Leader, Majority
Anne Shuburo

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

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



ALDAI CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Peter Kibisu Agoi
2.	Sub-County Accountant	Regina Ngetich
3.	Chairman NGCDFC	Vincent Kogo
4.	Secretary NGCDFC	Rose Mutai

(d) Fiduciary Oversight Arrangements

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

(e) Aldai Constituency NGCDF Headquarters

P.O. Box 173-30305
NG-CDF Building
Kaptumo-Kobujoi Road
Kobujoi, KENYA

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

(f) Aldai Constituency NGCDF Contacts

Telephone: (254) 0707620204
E-mail: cdfaldai@ngcdf.go.ke

(g) Aldai Constituency NGCDF Bankers

Kenya Commercial Bank
Branch: Nandi Hills

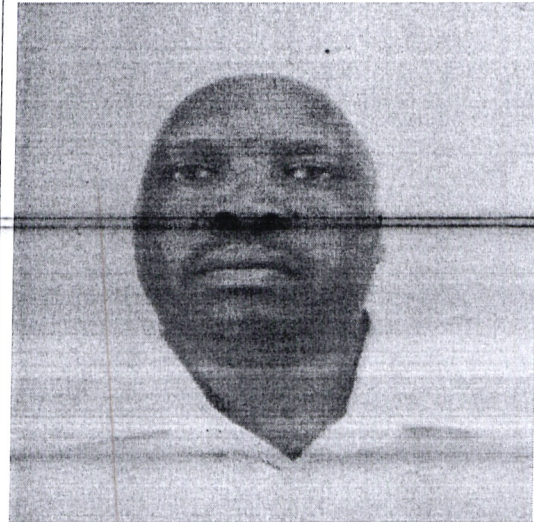
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



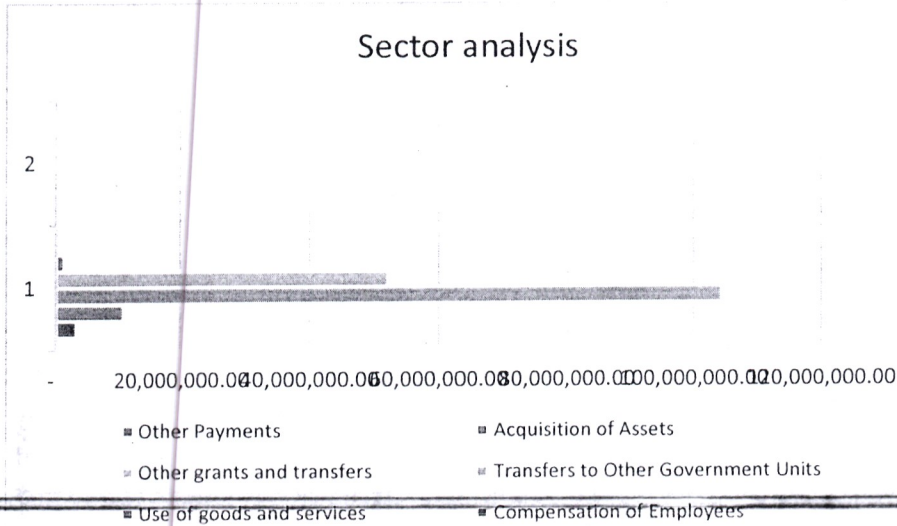
The NG-CDF Aldai has made considerable achievements towards implementation of projects for the financial year ended 30th June 2021. The constituency received a total of kshs 171,277,758 from The NGCDFB and had a bank balance brought forward of Kshs 8,278,267. The constituency was able to disburse kshs.172,116,583 to projects, bursaries and office operations hence leaving a balance carry forward of Kshs.7,439,442

The total budget allocated to the constituency was kshs 137,088,879.00 of which we received Kshs.137,088,879 within the financial year with no outstanding balance from the board.

The NGCDFC under my leadership was able Channel funds towards the construction of various laboratories to facilitate secondary schools carry out practical's during their end year examinations. Aldai constituency has been able to fund construction of Aldai high school which has admitted over five hundred students as at the end of the financial year 2021/2022.

Aldai NG CDF is engaging the relevant national government department to deploy competent technical personnel to help with the project implementation.

Key achievements for the financial year 2021 2022



ALDAI GIRLS HIGH SCHOOL MULTI PURPOSE HALL



Kobujoi Police station construction of the station

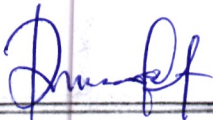


Chepkuny Primary Construction of 2 classrooms

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Challenges, Emerging Issues and Recommendation

The committee experienced notable challenges including delay in release of funds from NGCDFB, which adversely affected monitoring of projects and capacity building of the various stake holder. We also faced the problem of shortage of technical staff who are supposed to help in implementation of projects.



Vincent Cheruiyot Kogo

CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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.

ALDAI is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

~~In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2017-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.~~

The key development objectives of NGCDF-ALDAI Constituency's 2017-2022 plan are to:

In underscoring the above, the key development objectives of NGCDF-ALDAI Constituency's 2017-2022 plan included but not limited to;

Improving access to quality education by rehabilitation/renovation/construction of classrooms, sanitary facilities, laboratories, library and boarding facilities, computer labs/classes in schools in the constituency; provision of laboratory equipment and ICT facilities to schools; provision of bursary to needy and bright students at all levels of learning; and connection of all schools to the national grid;

1. Improving infrastructure within the constituency by upgrading of National Government Roads, mostly under KeRRA to make them passable;
2. Harnessing youth talent by funding of youth sporting initiatives, conducting campaigns on drugs and substance abuse and on HIV and AIDS, creating awareness on the establishment of youth groups, creating awareness among the youth on seeking development fund loans, and promoting youth talent;
3. Promoting environment in the constituency by organizing tree planting days. In the NGCDF Act 2015, environmental activities may be considered as development projects, provided the allocation to such activities does not exceed two percent (2%) of the total allocation of the constituency in any financial year.
4. Catering for any unforeseen occurrences in the constituency
 - a) Enhancing security in the constituency by constructing offices, Police stations, and Police housing units, installation of flood lights, among other initiatives;
 - b) Improving the tracking of implementation CDF programmes. In the NGCDF Act 2015, monitoring and evaluation of ongoing, projects and capacity building of various

National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

operatives has been considered as a development project provided that not more than three percent (3%) is allocated for this purpose; and

- c) Promoting performance management and smooth running of the CDF office.

Progress on attainment of Strategic development objectives

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

Constituency	Objective	Intervention	Indicator	Measurement
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive Learning environment for Children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions	Number of classrooms increased by 34 Number of laboratories increased By 5 in 5 Different secondary schools
			Bursaries	3250 beneficiaries in secondary and tertiary/univ
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe Water	Number of boreholes drilled	Number of boreholes increased by 2 6 Door toilet builds, 25 units 10,000 Litre water tanks installed
		Equip schools and public facilities with Sanitation	Number of sanitation facilities built in primary and secondary Number of trees	

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

Constituency Program	Objective	Outcome	Indicator	Performance
		Facilities Provide tree seedlings to schools to improve the forest cover	planted	Number of trees planted increased By 5600
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	Divisional Modern police Station constructed Modern police post constructed
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	Number of youth groups benefitting from the sports (19 soccer teams)

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Aldai NG CDF sponsored the planting of more than 5000 seedlings during the financial year

3. Employee welfare

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

Aldai 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 interests

5. Community Engagements-

Aldai 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.

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

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

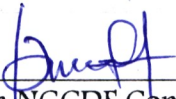
The Accounting Officer in charge of the NGCDF-Aldai Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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


The Accounting Officer in charge of the NGCDF-Aldai 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Aldai 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 Aldai Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Aldai Constituency financial statements were approved and signed by the Accounting Officer on ...31.03... 2023


Chairman NGCDF Committee
Name: Vincent Kogo


Fund Account Manager
Name: Peter kibisu Agoi

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

Basis for Qualified Opinion

1. Unsupported and Unconfirmed Ownership of Fixed Assets

The statement of receipts and payments reflects transfer to other government units amount of Kshs.104,415,000 which include Kshs.9,400,000 disbursed to six (6) Project Management Committees for purchase of school land. The payment vouchers, valid rates clearance certificate in respect of the property and legal ownership document were however, not provided for audit to confirm the vendors own the said pieces of land. Further, the county surveyor report and registration documents of the property in favor of the schools were not provided for audit.

In addition, the transfer to other government units amount of Kshs.104,415,000 includes Kshs.14,630,000 disbursed to two (2) Projects Management Committees for purchase of 51-seater school buses. The log books for the acquired bus were however, not provided for verification and ownership of the bus could not be confirmed.

In the circumstances, the value and ownership of assets reported at Kshs.24,030,000 could not be confirmed.

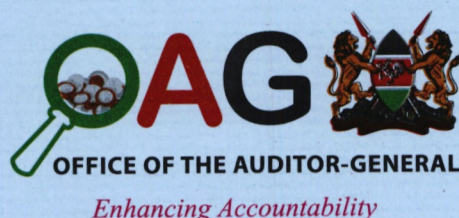
2. Understated Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.7,439,442 as disclosed in Note 10A to the financial statements. Review of the June, 2022 bank reconciliation statement, cash book, cash analysis, bank statements, certificate of bank balance and the supporting schedules revealed receipts in bank statement of Kshs.34,000 not yet recorded in cash book, being Appropriations – in - Aid (AIA) deposits. No explanation was provided for not recording AIA deposit in the cash book and as other income in the statement of receipts and payments.

In the circumstances, the cash and cash equivalents balance of Kshs.7,439,442 and nil balance of other income are understated.

REPUBLIC OF KENYA

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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ALDAI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Aldai Constituency set out on pages 17 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2022, and

3. Variance Between the Summary of Fixed Assets Register and the Fixed Assets Register

The summary of fixed assets register at Annex 4 to the financial statements reflects total assets balance of Kshs.21,340,928 for the financial year 2021/22 comprising of buildings & structures, transport equipment and office equipment, furniture and fitting and ICT equipment, software and other ICT assets.

The fixed assets register however, reflects assets with historical costs totaling Kshs.12,584,753 leading to unexplained difference of Kshs.8,755,769 as detailed below;

Asset	Historical Cost as per Annex 4 (Kshs.)	Historical Cost as per Fixed Assets Register (Kshs.)	Differences (Kshs.)
Buildings and Structure	9,305,203	7,995,659	1,309,544
Transport Equipment	10,265,299	2,781,024	7,484,275
Office Equipment, Furniture and Fittings	978,570	534,250	444,320
ICT Equipment, Software and Other ICT Assets	791,450	1,273,820	(482,370)
Total	21,340,522	12,584,753	8,755,769

Further, the register does not indicate the size of the parcel of land where the NGDCF's Office is situated and the terms in which it is held by the Fund as required by Regulation 143(2) of the Public Finance Management (National Government) Regulations, 2015 which states that the register of land and buildings shall record each parcel of land and each building and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details.

In the circumstances, the accuracy and completeness of the assets balance of Kshs.21,340,928 as reflected in the summary of fixed assets register at Annex 4 could not be confirmed.

4. Unsupported Project Management Committee Bank Balances

Annex 5 to the financial statements reflects bank balances of Kshs.14,305,519 which are in respect of forty-two (42) project management Committee bank accounts as at 30 June, 2022. The cashbooks and bank reconciliation statements were however, not provided for audit review.

In the circumstance, the accuracy, completeness and existence of project management committee bank balances of Kshs.14,305,519 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund-Aldai Constituency Management in accordance with ISSAI 130 on

Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statements of appropriation reflects receipts budget and actual amounts on comparable basis of Kshs.179,556,025 and Kshs.179,556,025 and therefore, the Fund received total budgeted funds. Further, the Fund expended Kshs.172,116,583 against an approved budget of 179,556,025 resulting in an under expenditure of Kshs.7,439,442 or 4 % of the budget.

The under-expenditure affected the planned activities and programs and impacted negatively on service delivery to the public.

2. Project Implementation Status

Review of the Project Implementation Status (PIS) report revealed that the Fund had an approved budget of Kshs.161,099,721 to implement eighty-three (83) projects out of which an amount of Kshs.156,579,064 was disbursed for Eighty (80) projects which had a budget of Kshs.158,599,721. Out of the Eighty (80) projects, seventy-two (72) projects with disbursements totaling Kshs.84,550,248 were complete, eight (8) projects with disbursements of Kshs.72,028,816 were on going and at different stages of completion, while three (3) projects with a total budget of Kshs.2,500,000 were not funded. No satisfactory explanation was provided for failure to implement all the planned projects.

In the circumstances, failure to implement the planned projects denied people of Aldai Constituency the intended benefits.

3. Project Verification

During the year under review, twenty-two (22) projects costing Kshs.64,935,898 were verified during the audit in March, 2023. Thirteen (13) projects with a funding of Kshs.37,935,898 were completed and nine (9) projects with a funding of Kshs.27,000,000 were incomplete.

In the circumstances, non-implementation of approved projects denies residents of Aldai Constituency benefits accruing from the projects.

4. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised but, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards contrary to requirement of Section 149(2)(l) of the

Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try and resolve any issues resulting from an audit that remain outstanding.

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. Non-Compliance with Law on Ethnic Composition

Review of the personnel records revealed that the Fund had seven (7) employees all from the dominant ethnic community in the area. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community".

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

2. Transfers to Other Government Units

The statement of receipts and payments reflects transfer to other government units amount of Kshs.104,415,000, which includes transfers to primary and secondary schools of Kshs.45,400,000 and Kshs.59,015,000, respectively as disclosed in Note 6 to the financial statements. The transfers of Kshs.104,415,000 includes total disbursements of Kshs.70,230,000 to 22 Project Management Committees for construction of classrooms, dining halls, kitchens, dormitory, laboratories and equipping a borehole and solar power installation and purchase of land. The tenders for construction of the works and equipping of borehole and solar power installation were advertised in conspicuous places in months between May 2021 to March 2022. The tender documents were opened between 2 June, 2021 to 25 May, 2022. The evaluation was carried between 17 February, 2022 to 26 May, 2022 and the winning bidders notified from 2 June, 2021 to 4 April, 2022 and the resulting contracts agreement were signed between 14 June, 2021 to 6 June 2022.

Review of the payment vouchers and procurement documents for the works however, revealed the following unsatisfactory matters:

- i) The opening minutes and tender evaluation reports were not signed by all members present as required by Section 78 (11) (a)(b) and section 80(7) of the Public Procurement and Assets Disposal Act, 2015. In addition, appointment letters to the adhoc tender opening committee and adhoc evaluation committee members were not provided for review as required by Section 80(1) of the Public Procurement and Assets Disposal Act, 2015.

- ii) Included in the amount of Kshs.70,230,000 is Kshs.22,700,000 disbursed to nine (9) Project Management Committees for various contract works. However, the contracts, tender documents, appointment letters of tender opening, evaluation and inspection & acceptance committees, advertisement, tender opening register, minutes of the tender opening, evaluation reports, notification of award, acceptance letter, notification to unsuccessful bidders, signed professional opinion, performance bond guarantee and certified payment certificate from the works officer were not provided for audit.
- iii) The letter of notification to the winning tenderers were dated as from 2 June, 2021 to 22 March, 2022 and the respective contracts agreement between the PMC and contractors were signed from 14 June, 2021 to 29 March, 2022. The contracts were thus, signed earlier than 14 days required waiting period, contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that a written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

3. Unsupported Project Expenditure.

Included in transfers to other government entities amount of Kshs.104,415,000 is Kshs.59,015,000 transferred to secondary schools out of which Kshs.10,000,000 was disbursed to the Aldai Boys High School project management committee in two (2) tranches for construction of a storey building of 400 students capacity dormitory. The appointment letters of tender opening and evaluation committees, tender opening register, minutes of the tender opening, evaluation reports, notification to unsuccessful bidders and signed professional opinion were however, not provided for audit review.

Further, the letter of notification of award Ref: No.ABHS/CDF/02/2021 dated 26 January, 2022 indicates that the contract was to be signed within 15 working days from the date of letter but the contract was signed on 17 February 2022, six (6) days after the period stated in the notification contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015.

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

4. Emergency Projects

4.1 Un-authorized Expenditure on Emergency Projects

The statement of receipts and payment reflects other grants and transfers amount of Kshs.51,975,114 which includes emergency projects amount of Kshs.10,892,206 as disclosed in Note 7 to the financial statements. The Fund final budget was Kshs.179,556,025 and the required 5% emergency fund allocation should be Kshs.8,977,801. Thus, the emergency projects expenditure of Kshs.10,892,206 exceeded the threshold contrary to Section 8 (I) of the National Government Constituencies Development Fund Act, 2015 which states that, a portion of the Fund,

equivalent to five per centum (hereinafter referred to as the "Emergency Reserve") shall remain unallocated and shall be available for emergencies that may occur within the Constituency.

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

4.2 Irregularities in the Payments for Emergency Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.51,975,114. Examination of expenditure documents provided for audit revealed payments of Kshs.3,184,412 made to various schools for emergency projects. The tendering process was however, un-procedural as noted below.

- i) There was no evidence that the accounting officer appointed the tender opening committee and evaluation committee as required by Section 46(1) and Section 78(1) of Public Procurement and Assets Disposal Act, 2015.
- ii) Professional opinion was not provided for review.
- iii) The contract did not include a clause indicating the expected start date and the period to complete the works contrary to Section 129(2) of the Act and it was not possible to confirm the expected completion date.
- iv) Scrutiny of the bills of quantities revealed that a provisional amount of Kshs.50,000 was paid for four (4) projects totalling to Kshs.200,000 which was not accounted for.

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 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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 July, 2023

Aldai Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2022


VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	171,277,758	172,267,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		171,277,758	172,267,724
PAYMENTS			
Compensation of employees	4	3,146,630	3,416,356
Use of goods and services	5	11,270,889	11,669,134
Transfers to Other Government Units	6	104,415,000	95,603,584
Other grants and transfers	7	51,975,114	66,896,073
Acquisition of Assets	8	1,308,950	-
TOTAL PAYMENTS		172,116,583	177,585,147
SURPLUS/(DEFICIT)		(838,825)	(5,317,423)

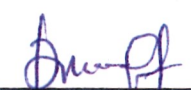
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Aldai Constituency financial statements were approved on 8/05/2023 and signed by:


Fund Account Manager

Name: Peter Kibisu Agoi


National Sub-County
Accountant

Name: Regina Ngetich
ICPAK M/No:17835


Chairman NG-CDF
Committee

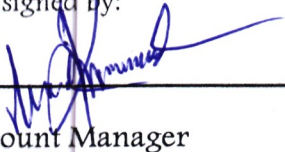
Name: Vincent Kogo

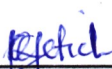
*Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

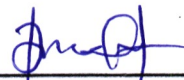
VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,439,442	8,278,267
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,439,442	8,3278267
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,439,442	8,278,267
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		7,439,442	8,278,267
REPRESENTED BY			
Fund balance b/fwd	13	8,278,267	13,595,690
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(838,825)	(5,317,423)
NET FINANCIAL POSITION		7,439,442	8,278,267

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Aldai Constituency financial statements were approved on ... 8/06/23 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Peter Kibisu Agoi

Name: Regina Ngetich
ICPAK M/No:17835

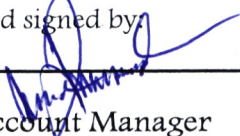
Name: Vincent Kogo


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

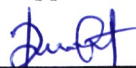
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	171,277,758	172,267,724
Other Receipts	3	=	=
Total receipts		171,277,758	172,267,724
Payments for operating activities			
Compensation of Employees	4	3,146,630	3,416,356
Use of goods and services	5	11,270,889	11,669,134
Transfers to Other Government Units	6	104,415,000	95,603,584
Other grants and transfers	7	51,975,114	66,896,073
Acquisition of assets	8	-	-
Total payments		170,807,633	177,585,147
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		470,125	(5,317,423)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,308,950)	-
Net cash flows from Investing Activities		(1,308,950)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(838,825)	(5,317,423)
Cash and cash equivalent at BEGINNING of the year	10	8,278,267	13,595,690
Cash and cash equivalent at END of the year		7,439,442	8,278,266

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Aldai Constituency financial statements were approved on 8/05/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Peter Kibisu Agoi

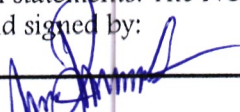
Name: Regina Ngetich
ICPAK M/No:17835

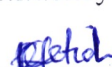
Name: Vincent Kogo

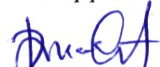
*Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

TRIAL BALANCE AS AT 30TH JUNE 2022		DR	CR
Cash and Cash equivalents			
	Bank Balances	7,439,442	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	3,146,630	
	Use of goods and services	11,270,889	
	Transfers to Other Government Units	104,415,000	
	Other grants and transfers	51,975,114	
	Acquisition of Assets	1,308,950	
	Other Payments	-	
Receipts			
	Transfers from the Board		171,277,758
	Prior Year Adjustment		
	Fund Balance b/f		8,278,267
	TOTAL	179,556,025	179,556,025

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Aldai Constituency financial statements were approved on 8/05/2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Peter Kibisu Agoi

Name: Regina Ngetich
ICPAK M/No:17835

Name: Vincent Kogo

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

**ACCOUNT MANAGER
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND BOARD
ALDAI CONSTITUENCY**

IX. SUMMARY STATEMENT OF APPROPRIATION

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		Opening Balance (C/BK) and AIA				
Transfers from NG-CDF Board	137,088,879	34,188,879	179,556,025	179,556,025	0	
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	34,188,879	179,556,025	179,556,025	0	100.0%
PAYMENTS						
Compensation of Employees	2,670,200	859,650	4,056,262	3,146,630	909,632	77.6%
Use of goods and services	9,367,402	3,337,023	12,800,056	11,270,889	1,529,167	88.1%
Transfers to Other Government Units	78,115,000	26,200,000	107,115,000	104,415,000	2,700,000	97.5%
Other grants and transfers	46,936,277	3,792,206	54,075,178	51,975,114	2,100,064	96.1%
Acquisition of Assets	0	0	1,309,543	1,308,950	593	100.0%
Other Payments	0	0	199,986	-	199,986	0.0%
	0	0	0			
TOTAL	137,088,879	34,188,879	179,556,025	172,116,583	7,439,441	95.9%

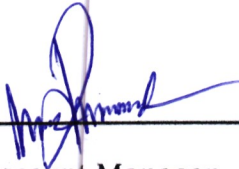
***Funds pending approval are sums not yet approved by the board for fulfillment and include approved allocations and/or AIA not yet allocated for specific projects.*

Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Under utilisation is due delay of the board in disbursement of funds since some funds were received towards the end of the financial year hence our inability to utilize the same.

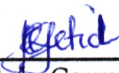
Reconciliation of Summary Statement of Appropriation for Statement of Assets and Liabilities	
Description	Amount
Budget fulfillment difference totals	7,439,443
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	7,439,443
Add Accounts payable	483,000
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	483,000
Cash and Cash Equivalents at the end of the FY 2021/2022	7,439,443

The NGCDF-Aldai Constituency financial statements were approved on ... 8/05/2023 ... 2023 and signed by:



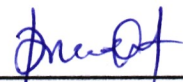
 Fund Account Manager

Name: Peter Kibisu Agoi



 National Sub-County
 Accountant

Name: Regina Ngetich
 ICPAK M/No: 17835



 Chairman NG-CDF
 Committee

Name: Vincent Kogo

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

2019) BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,670,200	526,412	859,650	4,056,262	3,146,630	909,632	78
1.2 Committee allowances	2,327,063	38,239	1,532,561	3,897,864	2,839,980	1,057,884	73
1.3 Use of goods and services	3,227,672	31,682	871,165	4,130,520	4,048,585	81,935	98
Total	8,224,935	596,334	3,263,376	12,084,646	10,035,195	2,049,451	83
2.0 Monitoring and evaluation							
2.1 Capacity building	1,161,635		20,000	1,181,635	1,644,137	(462,502)	#DIV/0!
2.2 Committee allowances	2,651,032	25,709	271,032	2,947,773	2,100,000	847,773	139
2.3 Use of goods and services	-		642,265	642,265	638,187	4,078	71
Total	3,812,667	25,709	933,296	4,771,672	4,382,324	389,348	99
3.0 Emergency							
3.1 Primary Schools	3,692,602	200,000		3,892,602	3,092,206	800,396	#DIV/0!
3.2 Secondary schools	3,500,000	800,000	2,792,206	7,092,206	7,000,000	92,206	79
3.3 Tertiary institutions	-						99
3.4 Security projects	-						#DIV/0!
3.5 Unutilised	-						#DIV/0!
Total	7,192,602	1,000,000	2,792,206	10,984,808	10,092,206	892,602	#DIV/0!
4.0 Bursary and Social Security							
4.1 Secondary Schools	15,272,221	414,401		15,686,622	15,856,610	(169,988)	92
4.2 Tertiary Institutions	19,000,000	901,340		19,901,340	19,000,000	901,340	#DIV/0!
							101
							95

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

Programme/Sub-programme	Original Budget (a)	Administrative (b)	Previous years Outstanding Disbursements	Total Budget (c = a + b)	Amount available (d)	Budget utilization difference (e = c - d)	% of Utilization (f = d/c %)
	2021/2022	Opening Balance (C/B) 2021/2022	2021/2022	2021/2022	06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
4.3 Social Security	-	530,000	530,000	530,000	-	530,000	
4.4 Special Needs	-	-	-	-	-	-	#DIV/0!
Total	34,272,221	1,845,741	36,117,962	34,856,610	1,261,352	1,261,352	3.7%
5.0 Sports	541,778	500,850	1,042,628	1,096,800	(54,172)	(54,172)	105
5.1							#DIV/0!
Total	541,778	500,850	1,042,628	1,096,800	(54,172)	(54,172)	105
							#DIV/0!
6.0 Environment	441,778	104	441,882	441,600	282	282	100
6.1							#DIV/0!
Total	441,778	104	441,882	441,600	282	282	100
7.0 Primary Schools Projects							#DIV/0!
AMKIRUK PRIMAY SCHOOL	800,000		800,000	800,000	-	-	100
CHEFKUNY PRIMARY SCHOOL	1,200,000		1,200,000	1,200,000	-	-	100
GAMBOGI PRIMARY SCHOOL	600,000		600,000	600,000	-	-	100
KAPINDEREM PRIMARY SCHOOL	800,000		800,000	800,000	-	-	100
KAPKEBEN PRIMARY SCHOOL	800,000		800,000	800,000	-	-	100
KAPKENDUYIWO PRIMARY SCHOOL	2,400,000		2,400,000	2,400,000	-	-	100
KAPKERUGE PRIMARY SCHOOL	800,000		800,000	800,000	-	-	100
KAPKO PRIMARY SCHOOL	1,500,000		1,500,000	1,500,000	-	-	100
KAPKONGAI PRIMARY SCHOOL	800,000		800,000	800,000	-	-	100
KAPSAMUT PRIMARY SCHOOL	800,000		800,000	800,000	-	-	100
KAPSOYO PRIMARY SCHOOL	1,800,000		1,800,000	1,800,000	-	-	100

FL...
 PORT MANAGER
 NATIONAL GOVERNMENT
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*Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget (a)		Adjustments (b)		Final Budget c (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
KIPCHORWA PRIMARY SCHOOL	800,000				800,000	80,000	720,000	10
KIPKEGENDA PRIMARY SCHOOL	1,200,000				1,200,000	1,200,000	-	100
KIPLINGWAI PRIMARY SCHOOL	700,000				700,000	700,000	-	100
KOSIAGE PRIMARY SCHOOL	800,000				800,000	800,000	-	100
MUGANG PRIMARY SCHOOL	400,000				400,000	400,000	-	100
SIGINWAI PRIMARY SCHOOL	800,000				800,000	800,000	-	100
ST.PETERS CHEPKONGONY PRIMARY SCHOOL	2,000,000				2,000,000	2,000,000	-	100
ST.TERESA CHELEMEI PRIMARY SCHOOL	1,200,000				1,200,000	1,200,000	-	100
ST.TERESA KORONGOI PRIMARY SCHOOL	1,200,000				1,200,000	1,200,000	-	100
SAMITUI PRIMARY SCHOOL	1,500,000				1,500,000	1,500,000	-	100
KEBURO PRIMARY SCHOOL	900,000				900,000	900,000	-	100
KAPKONGAI PRIMARY SCHOOL	1,600,000				1,600,000	1,600,000	-	100
KISORNGOT PRIMARY SCHOOL				800,000	800,000	800,000	-	100
KOIMET PRIMARY SCHOOL				600,000	600,000	600,000	-	100
MURGUIYWO PRIMARY SCHOOL				800,000	800,000	800,000	-	100
ATEBWO PRIMARY SCHOOL				300,000	300,000	300,000	-	100
CHEBUI PRIMARY SCHOOL				800,000	800,000	800,000	-	100
KIPLINGWAI PRIMARY SCHOOL				800,000	800,000	800,000	-	100
KIPTARUSWO PRIMARY SCHOOL				800,000	800,000	800,000	-	100
MORONGIOT PRIMARY SCHOOL				800,000	800,000	800,000	-	100
KAPYANGA PRIMARY SCHOOL				800,000	800,000	800,000	-	100

FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT
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**Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget (a)	Adjustments (b)	Opening Balance (c) Bk and A/c	2021/2022		Previous Year's Outstanding Disbursements	Final Budget (a+b) 2021/2022	Final on comparable basis (d)	Budget utilization difference (e) = (c-d)	% of utilization (f=a/c)
				Kshs	Kshs					
CHEBIR PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
SEREM PRIMARY SCHOOL			600,000	600,000	600,000		600,000	-	100	
KAMALAI BEI PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
KERERI PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
MUSASA PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
LEGEMET PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
KAPKITANY PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
KOITABUT PRIMARY SCHOOL			400,000	400,000	400,000		400,000	-	100	
NYINYIRA PRIMARY SCHOOL			1,000,000	1,000,000	1,000,000		1,000,000	-	100	
CHEMOBO PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
NDERIO PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
KESENGETI PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
KAPSENGERE PRIMARY SCHOOL			600,000	600,000	600,000		600,000	-	100	
CHEFSIS PRIMARY SCHOOL			500,000	500,000	500,000		500,000	-	100	
KIRONGOI PRIMARY SCHOOL			400,000	400,000	400,000		400,000	-	100	
KAPTENDON PRIMARY SCHOOL			800,000	800,000	800,000		800,000	800,000	-	
BOI PRIMARY SCHOOL			600,000	600,000	600,000		600,000	-	100	
SIMOTWO PRIMARY SCHOOL			800,000	800,000	800,000		800,000	-	100	
ST.PETERS CLAVERS KOBUJOI PRI		600,000.00		600,000	600,000		600,000	-	100	
MOGOIYWO PRIMARY SCHOOL		400,000.00		400,000	400,000		400,000	-	100	
KAPKOI PRIMARY SCHOOL		400,000.00		400,000	400,000		400,000	400,000	-	

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NATIONAL GOVERNMENT
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**Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c (= (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
REALLOCATIONS AWAITING APPROV								
Total	25,400,000		1,400,000	19,400,000	46,200,000	45,400,000	800,000	98
8.0 Secondary Schools Projects								
KAPKERUGE SECONDARY SCHOOL	800,000				800,000	800,000	-	100
KAPKOLEI GIRLS SECONDARY SCHOOL	1,000,000				1,000,000	1,000,000	-	100
ALDAI BOYS HIGH SCHOOL	10,000,000				10,000,000	10,000,000	-	100
ALDAI GIRLS SECONDARY SCHOOL	2,000,000			1,000,000	3,000,000	3,000,000	-	100
DR.SALLY KOSGEI SECONDARY SCHOOL	1,500,000				1,500,000	1,500,000	-	100
IBANJA SECONDARY SCHOOL	700,000				700,000	700,000	-	100
KAMARICH SECONDARY SCHOOL	6,700,000				6,700,000	6,700,000	-	100
KAMARICH SECONDARY SCHOOL	1,300,000				1,300,000	-	1,300,000	-
KIMOLWO SECONDARY SCHOOL	300,000				300,000	300,000	-	100
MOGOMBEN SECONDARY SCHOOL	4,300,000				4,300,000	4,300,000	-	100
MOGOYWO SECONDARY SCHOOL	1,000,000				1,000,000	1,000,000	-	100
NDURIO SECONDARY SCHOOL	870,000				870,000	870,000	-	100
SIKSIK SECONDARY SCHOOL	3,200,000				3,200,000	3,200,000	-	100
AIC CHEPKEBUGE SECONDARY SCHOOL	7,315,000				7,315,000	7,315,000	-	100
ALDAI BOYS HIGH SCHOOL	7,315,000			4,000,000	11,315,000	11,315,000	-	100
ST-ANNES KAPKEMICH GIRLS SEC SCHOOL	815,000				815,000	815,000	-	100
KAPTUMEK SECONDARY SCHOOL	800,000				800,000	800,000	-	100
KOYO SECONDARY SCHOOL	2,000,000				2,000,000	2,000,000	-	100

FUND ALDAI
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND BOARD
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**Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget (a)	Administrations (b)	Previous years Outstanding Disbursements	Final Budgets (a+b)	Final or Available Basis (c)	Budget utilization difference (c-d)	% of Utilisation (=d/e)
	2021/2022	2020/2021 and 2019/2020	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
KOYO SECONDARY SCHOOL	800,000			800,000	800,000	-	100
KAFSAOS SECONDARY SCHOOL			1,800,000	1,800,000	1,800,000	-	100
KAPKERUGE SECONDARY SCHOOL		800,000			800,000	(800,000)	#DIV/0!
ST.PHILIPS TELDET SECONDARY SCHOOL		600,000				-	#DIV/0!
Total	52,715,000	1,400,000	6,800,000	60,915,000	59,015,000	1,900,000	97
9.0 Tertiary institutions Projects							
Total	-	-	-	-	-	-	#DIV/0!
10.0 Security Projects							
NANDI SOUTH DIV HQ BLOCK							
Kaptumo police post	1,500,000		1,000,000	2,500,000	2,500,000	-	100
N/SOUTH POLICE H/QUARTERS	582,000			582,000	582,000	-	100
Kaptumo police post	1,500,000			1,500,000	1,500,000	-	100
N/SOUTH POLICE H/QUARTERS	905,898			905,898	905,898	(0)	100
Total	4,487,898	-	1,000,000	5,487,898	5,487,898	(0)	100
11.0 Acquisition of assets							
11.1 Motor Vehicles							
11.2 Construction of CDF office		1,309,543		1,309,543	1,308,950	593	100
11.3 Purchase of furniture and equipment							
11.4 Purchase of computers							
Total		1,309,543		1,309,543	1,308,950	593	100
12.0 Other payments							
Aldai NGCDF Office		199,986		199,986		199,986	#DIV/0!
VAT unrepresented							
Total		199,986		199,986		199,986	#DIV/0!

**FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT
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**Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a) 2021/2022	Adjustments(b)		Final Budget c (a+b) 2021/2022	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(e) = c-d	% of Utilisation(f=d/c) %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
13.0 unallocated fund	Kshs			Kshs	Kshs	Kshs	
Unapproved projects							#DIV/0!
AIA							#DIV/0!
PMC savings							#DIV/0!
Total							#DIV/0!
	137,088,879	8,278,267	34,188,879	179,556,025	172,116,583	7,439,442	#DIV/0!
							96

(NB: This statement is a disclosure statement indicating the fulfillment 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)

**FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
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ALDAI CONSTITUENCY**

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Aldai 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.

2019)

Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are fulfillmen 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 fulfillment all payments when the event occurs and the related cash has actually been paid out by the entity.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to fulfillment 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

Aldai Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2022

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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

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.

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

DESCRIPTION	2021-2022	2020 - 2021
A/E NO...	Kshs	Kshs
B104519		4,212,000
B104578		28,000,000
B104785		37,155,724
B104980		9,000,000
B124884		12,000,000
B119730		6,900,000
B119690		15,000,000
B119690		8,000,000
B132085		6,000,000
B138753		15,000,000
B126049		6,000,000
B126339		10,000,000
		15,000,000
B140828	34,188,879	
B105372	34,000,000	
B105588	34,000,000	
B105969	10,000,000	
B105990	16,000,000	
B128753	26,000,000	
B154356	17,088,879	
TOTAL	171,277,758	172,267,724

2. PROCEEDS FROM SALE OF ASSETS

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

Notes to the financial statements (continued)

3. OTHER RECEIPTS

Description	2021-2022	2020-2021
	KSh	KSh
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2021-2022	2020-2021
	KSh	KSh
NG-CDFC Basic staff salaries	2,965,610	2,422,584
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	93,000	937,150
Employer Contributions Compulsory national social security schemes	88,020	56,622
TOTAL	3,146,630	3,416,356

**FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT
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*Aldai Constituency
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Reports and Financial Statements for The Year Ended June 30, 2022*

Notes to the financial statements (continued)

5. USE OF GOODS AND SERVICES

Description	2021-2022 Kshs	2020 - 2021 Kshs
Utilities, supplies and services	143,960	2,424,817
Electricity	-	0
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	9,450	9,450
Domestic travel and subsistence	120,000	1,383,025
Printing, advertising and information supplies & services	-	278,100
Rentals of produced assets		-
Training expenses	1,644,137	0
Hospitality supplies and services	100,000	0
Other committee expenses	3,156,750	5,070,400
Committee allowance	2,914,100	1,339,000
Insurance costs	384,903	
Specialised materials and services	-	
Office and general supplies and services	631,698	0
Fuel , oil & lubricants	1,000,000	800,000
Other operating expenses		0
Bank service commission and charges	42,019	0
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	600,972	198,049
Routine maintenance- other assets	522,900	166,293
TOTAL	11,270,889	11,669,134

Aldai Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Notes to the financial statements (continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

DESCRIPTION	2021-2022	2020-2021
	KShs	KShs
Transfers to Primary Schools	45,400,000	29,850,748
Transfers to Secondary Schools	59,015,000	60,354,595
Transfers to Tertiary Institutions		5,398,241
TOTAL	104,415,000	95,603,584

7. OTHER GRANTS AND OTHER PAYMENTS

DESCRIPTION	2021-2022	2020-2021
	KShs	KShs
Bursary - Secondary (see attached list)	15,327,000	14,649,000
Bursary -Tertiary (see attached list)	18,725,500	21,356,660
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		2,304,000
Security Projects (see attached list)	5,487,898	14,900,000
Sports Projects (see attached list)	1,100,850	3,710,863
Environment Projects (see attached list)	441,660	6,575,550
Emergency Projects (see attached list)	10,892,206	3,400,000
TOTAL	51,975,114	66,896,073

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Notes to the financial statements (continued)

8. ACQUISITION OF ASSETS

	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,308,950.00	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	0	-
Purchase of computers ,printers and other IT equipments	-	-
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		
TOTAL	1,308,950	0

9. OTHER PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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

Name of Bank, Account No. & currency	Account Number	2021 - 2022	2020 - 2021
		(Ksh.) (507/15/26/22)	(Ksh.) (507/15/26/21)
<i>Kenya Commercial Bank, Nandi Hills Branch . aldai NG-CDF</i>	<i>A/C no.1106819578</i>	7,439,442	8,278,267
		-	-
		-	-
TOTAL		7,439,442	8,278,267

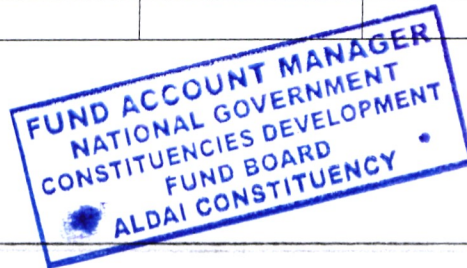
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11: OUTSTANDING IMPRESTS

<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</i>	dd/mm/yy		-	-
<i>Total</i>				-

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



12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

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Notes to the financial statements (continued)

13. BALANCES BROUGHT FORWARD

	2021-2022 KShs (1/7/2022)	2020-2021 KShs (1/7/2021)
Bank accounts	7,439,442	8,278,267
Cash in hand		
Imprest		
TOTAL	7,439,442	8,278,267



14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial Statements KShs	Adjusted Balance KShs	Adjusted Balance KShs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

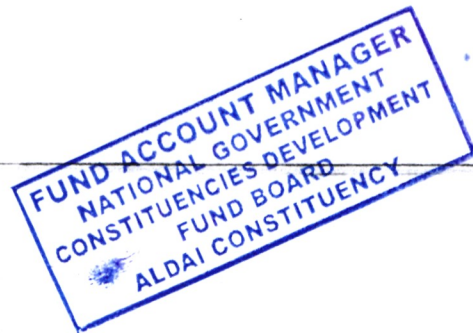
**** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)**

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2021-2022 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-



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Notes to the financial statements (continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	428,694	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	770,132	905,496
Use of goods and services	1,884,116	1,011,035
Amounts due to other Government entities (see attached list)	4,487,898	32,800,000
Amounts due to other grants and other transfers (see attached list)	96,717	6,441,071
Acquisition of assets	593	1,309,453
VAT unrepresented cheques	199,987	
Funds pending approval		
	7,439,443	42,467,055

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

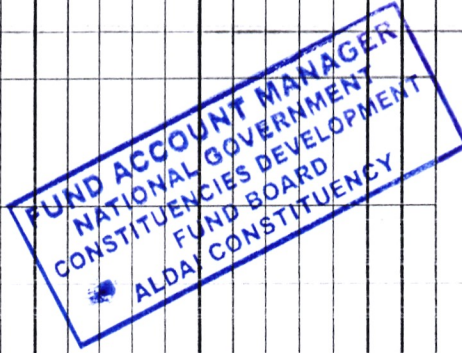
	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	14,305,519.46	9,850,111.65
	14,305,519.46	9,850,111.65

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

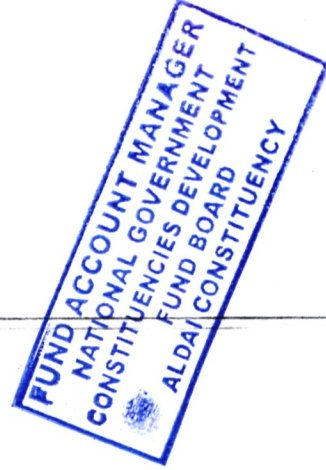
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding balance 2020	Comments
	A	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
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	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Ursula Jepletin	A/C Clerk	01-12-2021	83,126	
2. Cornelius Kipkorir	Clerk of Works	01-02-2022	62,000	
3. Josephine Jepkesio	Office Secretary	01-03-2021	80,536	
4. David Sang	Driver	01-10-2021	52,000	
5. David Kirui	Messenger	01-11-2021	38,500	
6. Fredrick Rotto	Security	01-12-2020	112,584	
	Sub-Total		428,694	
	Grand Total			



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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2022/23	Comments
Compensation of employees	Salary	909,632	905,496	
Use of goods & services	Admin and m&e	1,853,367.12	1,011,035	
Amounts due to other Government entities				
Primary schools- Kaptendon Primary	Construction of 1 classroom	800,000	22,000,000	
Secondary school- Kamarich Secondary	Construction of classrooms	1,300,000	10,800,000	
Teldet Secondary School	Construction of a classroom	600,000		
	Sub-Total	5,462,999.12	38,511,035	
Amounts due to other grants and other transfers				
SPORTS		0	(635,566)	
Environment		117.58	1,560,621	
Bursary secondary schools		400,220.77	(1,435,530)	
Bursary tertiary		1,417,898.53	(2,636,660)	
Social security		66,000	96,000	
Security		0	5,300,000	
Emergency		92,206	4,192,206	
	Sub-Total	1,976,442.88	6,441,071	
Others (<i>specify</i>)				
	A.I.A.			
	Sub-Total	0	1,309,544	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Grand Total		7,439,442	42,467,055	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	9,305,609	1,308,950	-	7,995,659
Transport equipment	10,265,299	-	-	10,265,299
Office equipment, furniture and fittings	978,570	-	-	978,570
ICT Equipment, Software and Other ICT Assets	791,450	-	-	791,450
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	21,340,928			20,030,978

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PMC	ACCOUNT OPENING DATES	BANK	ACCOUNT NUMBER	BANK BALANCE 2021/22
AMKIRUK PRIMARY SCHOOL	20.02.2018	KCB SEREM	1255689633	33,829.00
CHEPKUNY PRIMARY SCHOOL	17.02.2012	KCB SEREM	1162373482	3,677.00
GAMBOGI PRIMARY SCHOOL	18.11.2016	KCB SEREM	1202443079	3,204.50
KAPINDEREM PRIMARY SCHOOL	25.08.2014	KCB SEREM	1157943225	202,019.60
KAPKEBEN PRIMARY SCHOOL	03.03.2022	KCB SEREM	1294246038	3,648.00
KAPKENDUIYWO PRIMARY SCHOOL	15.12.2021	KCB SEREM	1292373962	5,195.00
KAPKERUGE PRIMARY SCHOOL	19.04.2022	KCB SEREM	1173338756	
KAPKO PRIMARY SCHOOL	14.12.2010	KCB SEREM	1212953517	7,564.50
KAPKONGAI PRIMARY SCHOOL	15.10.2019	KCB SEREM	1267681411	158,464.00
KAPSAMUT PRIMARY SCHOOL	04.10.2016	KCB NANDIHILLS	1198222859	804,559.00
ST.MARYS KONGORO PRIMARY SCHOOL	21.02.2017	KCB SEREM	1167351835	29,668.00
KAPSOIYO PRIMARY SCHOOL	05.03.2017	KCB KAPSABET	1209852829	1,902,572.00
KIPCHORWA PRIMARY SCHOOL	13.08.2011	KCB MBALE	1128270838	885.00
KIPKEGENDA PRIMARY SCHOOL	22.07.2016	KCB SEREM	1183879407	1,242.00
KIPLENGWAI PRIMARY SCHOOL	22.10.2016	KCB SEREM	1256879959	4,691.00
KOSIAGE PRIMARY SCHOOL	27.07.2015	KCB SEREM	1154367436	3,990.00
MUGANG PRIMARY SCHOOL	27.05.2014	KCB SEREM	1260176037	139,133.00
KIPKUTI PRIMARY SCHOOL	11.11.2019	KCB NANDIHILLS	1202339549	513.00
SIGINWAI PRIMARY SCHOOL	05.06.2014	KCB SEREM	1154158780	152,080.00
ST. PETERS CHEPKONGONY PRIMARY SCHOOL	19.09.2018	KCB SEREM	1238996639	23,657.00
ST.TERESA CHELEMEI PRIMARY SCHOOL	19.04.2022	KCB SEREM	1267681411	158.46
ST. TERESA KORONGOI PRIMARY SCHOOL	14.09.2016	KCB SEREM	1197781110	2,015.00
KIMAREN PRIMARY SCHOOL	25.02.2019	KCB SEREM	1183522665	775,928.00
KEBURO PRIMARY SCHOOL	29.03.2022	KCB NANDIHILLS	1295141639	878,975.00
KITAPKOI PRIMARY SCHOOL	3.04.2012	KCB KAPSABET	1153813130	3,678.50
KAPKERUGE SECONDARY SCHOOL	19.12.2016	KCB SEREM	1173338756	2,819.00
KAPKOLEI GIRLS SECONDARY SCHOOL	04.03.2006	KCB NANDIHILLS	1124372261	1,024,604.00
ALDAI BOYS HIGH SCHOOL	30.07.2015	KCB SEREM	1172966850	1,622,573.10

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NAME	ACCOUNT OPENING DATES	BANK	ACCOUNT NUMBER	BANK BALANCE ZEP/2022
ALDAI GIRLS SECONDARY SCHOOL	13.12.2017	KCB SEREM	1233792709	643,907.30
DR. SALLY KOSGEI SECONDARY SCHOOL	07.03.2012	NATIONAL KAPSABET	1025056594200	2,133.15
IBANJA SECONDARY SCHOOL	12.02.2015	KCB SEREM	1166543250	815.90
KAMARICH SECONDARY SCHOOL	13.02.2015	NATIONAL KAPSABET	1024055719102	3,712,339.50
KIMOLWO SECONDARY SCHOOL	22.11.2016	KCB SEREM	1283019884	9,795.00
MOGOMBEN SECONDARY SCHOOL	21.04.2020	NATIONAL KAPSABET	1024056638300	
MOGOIYWO SECONDARY SCHOOL	10.02.2014	KCB SEREM	1167956532	3,170.00
NDURIO SECONDARY SCHOOL	16.04.2015	NATIONAL KAPSABET	1025055507301	505,059.00
SIKSIK SECONDARY SCHOOL	18.10.2021	KCB KAPSABET	1178333280	11,644.45
KOYO SECONDARY SCHOOL	17.11.2008	KCB SEREM	1179112784	1,609,148.00
LEBELEN PRIMARY SCHOOL	03.12.12	KCB SEREM	1179546423	5,885.00
KAPTUMEK SECONDARY SCHOOL	21.02.2017	KCB SEREM	1106802632	1,567.50
AIC CHEPKEBUGE SECONDARY SCHOOL	30.08.2009	KCB SEREM	1290837406	2,195.00
SAMITUI PRIMARY SCHOOL	21.03.2015	NATIONAL KAPSABET	1024056719800	4,537.55
ST. ANNES KAPKEMICH GIRLS SECONDARY SCHOOL	29.03.2012	KCB SEREM	1116271753	495.50
KAPTUMO POLICE POST	12.09.2017	TRANSNATIONAL BANK	270041001	
NANDI SOUTH DIVISION HEADQUARTERS		KCB SEREM	1275518931	1,483.95
				14,305,519.46

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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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0 Transfers to Other Government Units	The statement of receipts and payments for the year ended 30 June 2018 reflects transfers to other government entities of Kshs. 14,194,259 relating to transfers to secondary schools and primary schools. However, acknowledgement, a record of minutes, accounting documents such as cash books and other related records in relation to the projects which were being implemented showing how much had been spent and amount outstanding or unused as at 30 June 2018 were not provided for audit verification. Under the circumstances, it was	Cashbook and accounting records to be prepared. Similarly, acknowledgement to be done by the beneficiary project management committees	Michael Odit-FAM	resolved	The issue to be resolved by end of October 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Local Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeline (When the issue to be resolved)
	not possible to confirm whether the transfers to other government entities totalling Kshs. 14,194,259 was actually received, utilized and accounted for the budgeted projects in the year.				
2.0 Other Grants and Payments	Included in the other grants and payments figure of Kshs. 18,615,000 is a total expenditure of Kshs. 2,000,000 comprising of other capital grants and emergency projects. However, bills of quantities for the projects were not provided for audit review. Further, certificates of completion were also not produced for audit review. Consequently, the propriety of other capital grants and emergency projects expenditure totalling Kshs. 2,000,000 as at 30 June 2018 could not be confirmed.	Bill of quantities and Certificates of completion to be provided by the technical departments	Michael Odit-FAM	resolved	The issue to be resolved by end of october 2019
3.0 Project	Note 15.4 to the financial	Cashbook and	Michael	resolved	The issue

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Management Committee Accounts Balance	statements reflects project management committee account balance of Kshs. 16,400,000 relating to disbursed funds to the projects during the year which had not been utilized by the end of the year. However, accounting records such as cash books and bank reconciliation statements were not provided for audit review. In consequence, the accuracy and existence of project management committee accounts balances of Kshs. 16,400,000 as at 30 June 2018 could not be ascertained.	bank reconciliation statements to be prepared	Odit-FAM		to be resolved by end of October 2019
	Other Matter				
1.0 Budgetary Performance	During the year under review, Aldai Constituency Development Fund had an approved budget of Kshs. 98,762,801, but incurred expenditure totaling to Kshs.	The under expenditure was due to circumstances beyond our control as a			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	When you expect the issue to be resolved
	43,585,153 resulting to under expenditure of Kshs. 55,177,648 or 44.1% of the approved budget as summarized below Under expenditure is an indication of failure to provide optimal service delivery to citizens of Aldai Constituency	committee .The funds were not released in time			
Compensation of Employees	Basis of Conclusion Examination of personal files availed for audit verification revealed that Aldai Constituency Development Fund did not carry out appraisal of staff as provided for in the National Government Constituency Development Fund Human Resource Policies and Procedure Manual section 9.1 which stipulate methods by which an employee will be appraised and job elements to be used as indicative of performance will be determined from time to time	The committee has resolved that the staff appraisal be done as a matter of agency	Michael Odit-FAM	Resolved	The issue to be resolved by end of October 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designatio n)	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
	and approved by the board. Hence, it was not possible to justify how the CDF appraised individual performance against the set performance targets.				

.....

 Name: Peter Kidisu Agoi
 Fund Account Manager