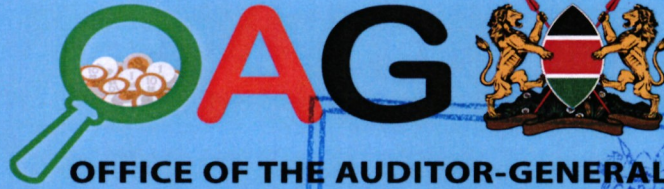


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

DATE: 04 JUL 2023

DAY:

TUESDAY

TABLED
BY:

Hon Owen Baya, MP
Deputy Leader, Majority
Inzego mwale

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURESOI NORTH CONSTITUENCY**

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

Revised Template 30th June 2022



KURESOI NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) 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;

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

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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.F holder	Johnstone Kering
2.	Sub-County Accountant	Benard Kirui
3.	Chairman NGCDFC	Joel Cheruiyot Koech
4.	Member NGCDFC	Samuel M Ataya

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kuresoi North 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) Kuresoi North NGCDF Headquarters

NGCDF Office Building,
P.O Box 27-20106
Molo.

(f) Kuresoi North NGCDF Contacts

Telephone: (254) 0723 499 782
E-mail:kuresoinorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) Kuresoi North NGCDF Bankers

Equity Bank
Molo Branch- Account No.0230261662434
P.o Box 484-20106
Molo

(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

(One to two pages)



**Mr. Robinson Ngetich
Chairman
Kuresoi North NGCDF**

Include among others the following:

The Kuresoi North National Government Constituency Development Fund had an original budget of One Hundred and Thirty Seven Million Three Hundred and Sixty Seven Thousand Seven Hundred Twenty Four Shillings (Kshs 137,088,869). There was an adjustment of Twenty Nine Million Two Hundred and Twenty One Thousand Two Hundred Shillings (Kshs 29,221,200) as opening balance and Outstanding disbursement from the board totalling Kshs 32,088,879 bringing total budget for the constituency to One Hundred and Ninety Eight Million Three Hundred Ninety Eight Thousand Three Hundred Ninety Eight shillings (Kshs 198,398,958). The Constituency received One Hundred Sixty Seven Million Three Hundred Seventy Seven Thousand Seven Hundred Fifty Eight Shillings (Kshs 167,377,758) by end of June 2022. Our budget has been funded by 99%. In the year ended transfers to other government entities utilised Kshs 109,204,629 accounting for 98% of its allocation. Other grants and transfers utilised Kshs 45,407,500 accounting for 76% of its allocation. Cumulatively we managed to spend 84% of the available funds. The NG-CDFC was able to disburse the funds to the project management committees as soon as the funds were available. Most of the projects implemented are at various stages of completion. Some are complete and are already in use. The project management committee is the model used in the Constituency for the implementation of projects. The NG-CDF Board did its best to disburse the funds to the constituency by October 2021 when the first disbursement for the year 2021-2022 was

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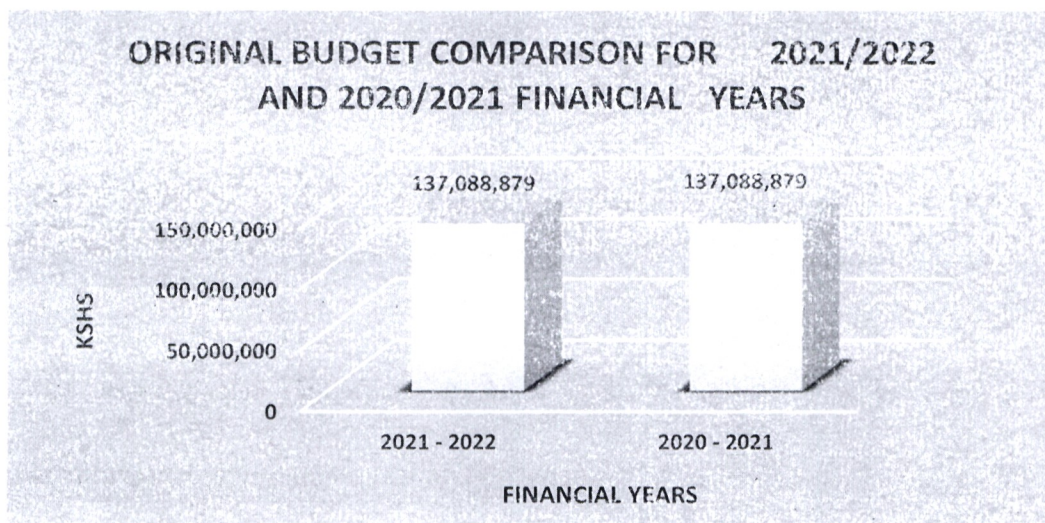
received. We look forward to improved services so that funds is received by project management committees and utilised before end of the financial year to enable the NG-CDFC implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2021/2022.

The following is the pictorials representation of the constituency's performance;

Original Budget Comparison

Financial Year	2021 -2022 (Kshs)	2020 – 2021 (Kshs)
Allocation	137,088,879	137,088,879



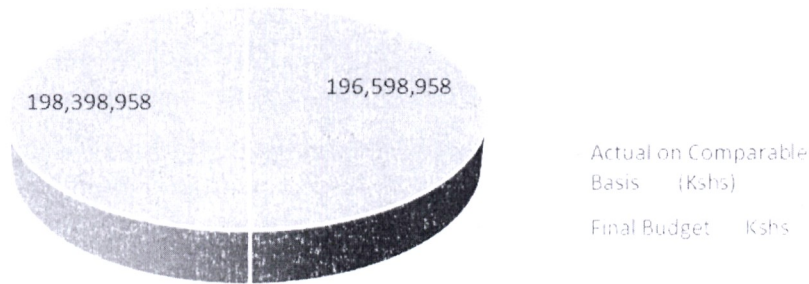
★ From the 3-D column chart above, it is clear that there was no change in the original budget from 2020-2021 financial year compared to 2021-2022 financial year.

Final Budget vs. Actuals on Comparable basis

Receipt/Expense Item	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)
Transfers from NGCDF Board	198,398,958	196,598,958
TOTAL	198,398,958	196,598,958

Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
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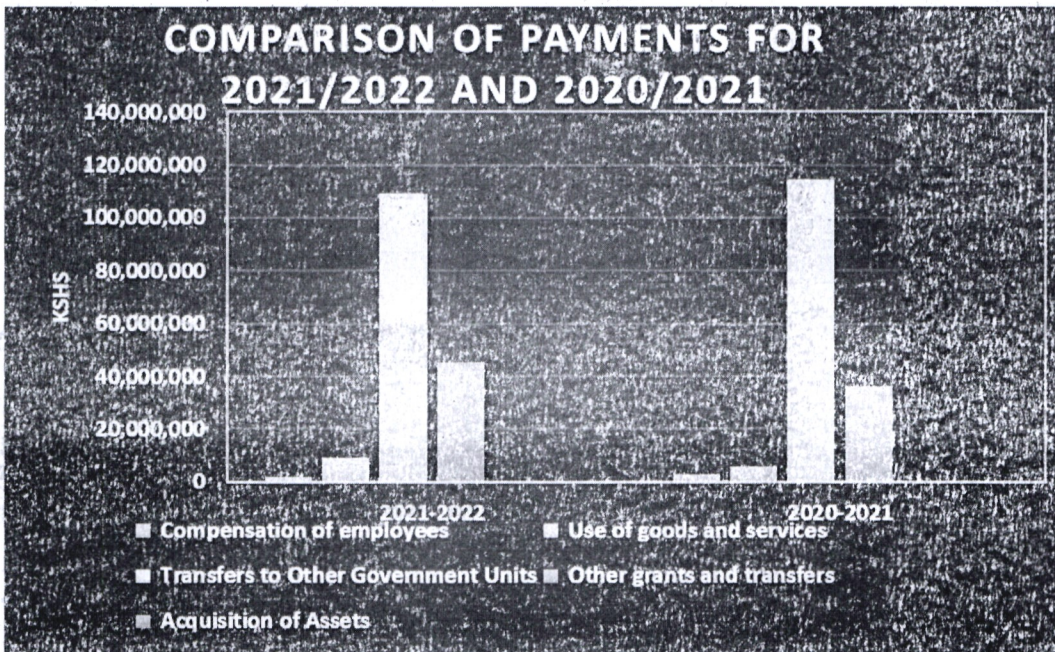
Final Budget vs Actuals on Comparable Basis
 2021-2022 Financial Year



★ The 3-D pie charts illustrates final budget in relation to actuals on comparable basis. During the year, there was Kshs 1,800,000 which was not disbursed by the NGCDF Board to the constituency as illustrated above.

PAYMENTS

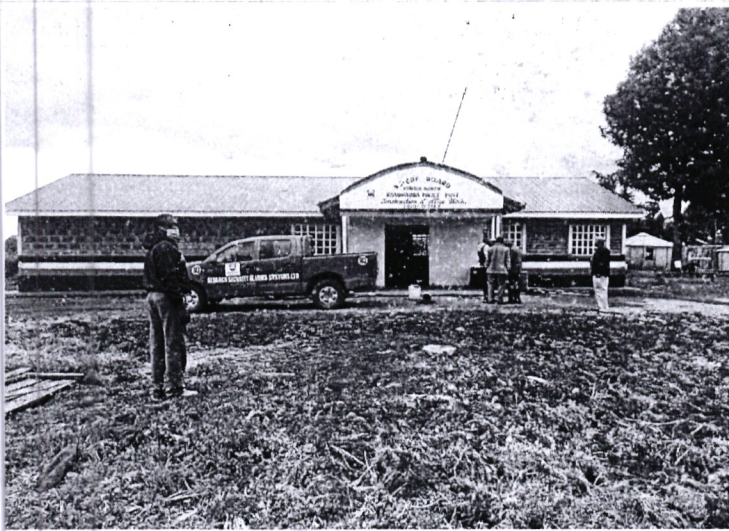
Programmes	2021-2022 (Kshs)	2020-2021 (Kshs)
Compensation of employees	1,941,408	2,786,169
Use of goods and services	8,844,695	5,762,984
Transfers to Other Government Units	109,204,629	113,598,241
Other grants and transfers	45,407,500	36,315,881
Acquisition of Assets	500,000.00	284,900
Total	165,898,232	158,748,175



- ★ The column charts illustrates comparison of payments for various programmes which were implemented during 2021-2022 and 2020-2021 financial years. From the bar graphs, it shows that there was more programmes/projects which were implemented during 2021-2022 than 2020-2021 financial year.
- ★ Kuresoi North NGCDFC managed to implement high impact projects under security and education sector as indicated in the following photographs.

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★ The following photographs are some of the projects which were implemented and completed during the year.



Kamwaura Police Post-Office Block-Nyota Ward



Kiptororo Secondary School-Construction of Dining Hall-Kiptororo Ward



Kibaraa Pri School-Construction of 2 Classrooms-Kiptororo Ward



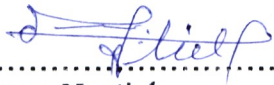
Kimugul Gaa Pri School-construction of Main Gate/Perimeter Fence-Kamara Ward

IMPLEMENTATION CHALLENGES

Programmes of the Constituency during 2021-2022 started in November 2021 having received the first disbursement in October 2021. NGCDFC managed to utilise 84% of the available funds during the year. Funding from NG-CDF Board was 99% with 1,800,000 not disbursed during the year under review. The constituency rely on shared public works officer and procurement officer.

RECOMMENDATIONS

Preparation of bill of quantities and building designs usually takes time because it is done by one person who is also incharge of another constituency. The constituency also share procurement officer with another constituency. The project management committee also contribute to slow implementation of the projects. They take time to submit the necessary documentation for payment. Remedy to this delay in preparation of project designs and bill of quantities is to have the public works officer for each constituency. There should also be procurement officer stationed in the constituency to guide in procurement of works and services for project implementation.



**Name: Robinson Ngetich
CHAIRMAN NGCDF COMMITTEE**

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of Kuresoi North Constituency 2018-2022 plan are to:

- a) To improve access in both primary and secondary schools by having school going age children attending school.
- b) To improve security in the constituency
- c) To improve sports in the constituency
- d) To improve environmental conservation in primary and secondary schools
- e) To improve access to clean water in primary and secondary schools

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 21/22 Number of classrooms built were 61 in primary schools and 2 in secondary school, Number of classrooms renovated were 98 in primary school, Number of laboratories built were 5, Number of dining halls built were 2, Number of administration blocks built were 16 in primary school and 6 in secondary school, Number of libraries built were 2, number of main gate/fencing were

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National Government Constituencies Development Fund (NGCDF)
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Constituency Program	Objective	Outcome	Indicator	Performance
				12, Number of Buses purchased were 2, - Bursary beneficiaries at all levels were as indicated below: Secondary school 6,240 were partially sponsored and 2,306 students were partially sponsored in colleges and universities while 58 students were partially sponsored in special schools
Security	To improve security in the constituency	Improved working environment for the chiefs/assistant chiefs, security personnel	- number of chief's offices built - number of staff houses built for the security personnel	In 2021/2022 financial year, 6 security facilities were built
Sports	To improve sports in the constituency	Increased number of sports groups engaged in sports	- Number of teams participating in sports tournament	During 2021/2022 financial year, sports funds was not utilised due late disbursement
Environment	To improve environmental conservation in primary and secondary schools	Increased number of schools engaged in environmental conservation by tree planting and roof harvesting of drinking water	- Number of schools participating in environmental conservation	During 2021/2022 financial year, all projects under environment were implemented. 40 schools did water harvesting and 30 schools planted assorted tree seedlings in school
Disaster Management	To improve safety of learners in learning institutions in the constituency	Reduction of incidences of lightning strikes in schools	- number of schools which have installed lightning arresters	During 2021/2022, schools were encouraged to install lightning arresters-2 schools installed

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Kuresoi North 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

Kuresoi North NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kuresoi North NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

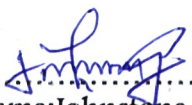
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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


.....
Name: Johnstone Kering
Fund Account Manager

V. Statement of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-Kuresoi North 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 in charge of the NGCDF- Kuresoi North 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 Kuresoi North 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

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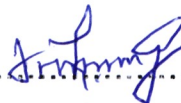
audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kuresoi North Constituency financial statements were approved and signed by the Accounting Officer on 13/4/ 2023.



.....
Name: Robinson Ngetich
Chairman – NGCDF Committee



.....
Name: Johnstone Kering
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURESOI NORTH 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 - Kuresoi North Constituency set out on pages 1 to

45, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipt 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kuresoi North Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.30,700,726. However, the bank reconciliation statement reflects payments in cash book not in bank statement (unpresented cheques) of Kshs.1,217,571 out of which Kshs.559,622 were stale cheques that had not been reversed in the cash book.

In the circumstances, the accuracy and fair statement of the bank balance of Kshs.30,700,726 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 - Kuresoi North 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 during the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amount received on comparable basis of Kshs.198,398,958 and Kshs.196,598,958 respectively

resulting to underfunding of Kshs.1,800,000 or 1% of the budget. Similarly, the Fund expended Kshs.165,898,232 against an approved budget of Kshs.198,398,958 resulting to an under-expenditure of Kshs.32,500,726 or 16%. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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 matter 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

Non-Compliance with Bursary Allocation Requirement

During the year under review the Fund management paid bursaries amounting to Kshs.35,345,000 which account for twenty-one percent (21%) of the total receipts for the year under review of Kshs.167,377,708. This is contrary to Section 21(5) of the National Government Constituencies Development Fund, Regulations, 2016 which states that the Constituency Committee shall allocate not less than twenty-five percent of the funds allocated to a constituency for bursaries.

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.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability 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 intention to terminate the Fund or to cease its 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 controls 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 controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls 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 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 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 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 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

12 June, 2023

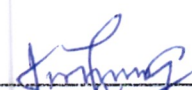
*Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. Statement of Receipts and Payments for the Year ended 30th June 2022

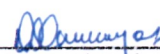
	Note	2021 -- 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	167,377,758	174,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		167,377,758	174,367,724
Payments			
Compensation Of Employees	4	1,941,408	2,786,169
Use Of Goods and Services	5	8,844,695	5,762,984
Transfers To Other Government Units	6	109,204,629	113,598,241
Other Grants and Transfers	7	45,407,500	36,315,881
Acquisition Of Assets	8	500,000	284,900
Other Payments	9	-	-
Total Payments		165,898,232	158,748,175
Surplus/ (Deficit)		1,479,526	15,619,549

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

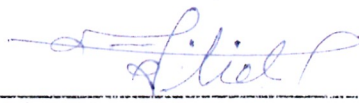
The Constituency financial statements were approved on 13/4 2023 and signed by:


Fund Account Manager

Name: Johnstone Kering


National Sub-County
Accountant

Name: Wesley Cheruiyot
ICPAK M/No:


Chairman NG-CDF
Committee

Name: Robinson Ngetich

Kuresoi North Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/ Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	2021/2022	a	Opening Balance (C/Bk) and AIA	b				
Receipts								
Transfers From NGCDF Board	137,088,879	Kshs	29,221,200	Previous Years' Outstanding disbursements	198,398,958	196,598,958	1,800,000	99.1%
Proceeds From Sale of Assets	-		-		-	-	-	-
Other Receipts	-		-		-	-	-	-
Totals	137,088,879	29,221,200	32,088,879		198,398,958	196,598,958	1,800,000	99%
Payments								
Compensation of Employees	3,254,892	Kshs	1,643,334	0	4,898,226	1,941,408	2,956,818	40%
Use of Goods and Services	8,529,357		5,943,747	3,596,672	18,069,777	8,844,695	9,225,082	49%
Transfers to other Government Units	72,612,422		13,850,000	25,492,207	111,954,629	109,204,629	2,750,000	98%
Other Grants and Transfers	50,592,207		6,284,119	3,000,000	59,876,326	45,407,500	14,468,826	76%
Acquisition of Assets	300,000		500,000	0	800,000	500,000	300,000	63%
Other Payments	0		1,000,000	0	1,000,000	-	1,000,000	-
Funds Pending Approval**	1,800,000		0	0	1,800,000	0	1,800,000	-
Totals	137,088,879	29,221,200	32,088,879		198,398,958	165,898,232	32,500,726	84%

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

Explanatory Notes .

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


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

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

**Kuresoi North Constituency
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	32,500,726
Less undisbursed funds receivable from the Board as at 30 th June 2022	1,800,000
	30,700,726
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	30,700,726

The Constituency financial statements were approved on 12/7/2023 and signed by:


Fund Account Manager


National Sub-County Accountant

Chairman NG-CDF Committee



Name: Robinson Ngetich

Name: Johnstone Kering

Name: Wesley Cheruiyot
ICPAK M./No:

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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022	Kshs	Kshs	2021/2022	30/06/2022	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,254,892	1,643,334	-	4,898,226	1,941,408	2,956,818
1.2 Committee allowances	2,200,000	1,244,160	-	3,444,160	2,483,900	960,260
1.3 Use of goods and services	2,216,691	798,309	2,896,672	5,911,672	2,390,295	2,390,295
Total	7,671,583	3,685,803	2,896,672	14,254,058	6,815,603	7,438,455
2.0 Monitoring and evaluation						
2.1 Capacity building	700,000	1,400,000	500,000	2,600,000	632,500	1,967,500
2.2 Committee allowances	3,250,000	1,738,800	-	4,988,800	3,338,000	1,650,800
2.3 Use of goods and services	162,666	762,478	200,000	1,125,145	-	1,125,145
Total	4,112,666	3,901,278	700,000	8,713,945	3,970,500	4,743,445
3.0 Emergency						
3.1 Primary Schools	850,000	-	-	850,000	850,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	6,342,207	-	-	6,342,207	-	6,342,207
Total	7,192,207	-	-	7,192,207	850,000	6,342,207
4.0 Bursary and Social Security						
4.1 Primary Schools	500,000	110,000	-	610,000	494,000	116,000

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4.2 Secondary	15,500,000	-	15,500,000	14,926,000	574,000
4.3 Tertiary	4,000,000	699,000	4,699,000	4,095,000	604,000
4.4 Universities	15,000,000	1,600,000	16,600,000	15,830,000	770,000
4.5 Social Security	-	-	-	-	-
Total	35,000,000	2,409,000	37,409,000	35,345,000	2,064,000
5.0 Sports					
5.1 Primary Schools	-	-	-	-	-
5.2 Secondary	1,000,000	1,375,119	2,875,119	-	2,875,119
5.3 Tertiary	-	-	-	-	-
Total	1,000,000	1,375,119	2,875,119	-	2,875,119
6.0 Environment					
2017-18FY		500,000	500,000	500,000	-
2018-19FY		300,000	300,000	262,500	37,500
Nyanda Primary School		25,000	25,000	25,000	-
Mlima Primary School		25,000	25,000	25,000	-
Kaplelach Secondary School		25,000	25,000	25,000	-
Mwahe Primary School		25,000	25,000	25,000	-
Kaptich-Kongoi Secondary School		25,000	25,000	25,000	-
Mau Primary School		25,000	25,000	25,000	-
Kiletien Primary School		25,000	25,000	25,000	-
Dagoretti-Nyakinyua Primary School		25,000	25,000	25,000	-
Dagoretti-Nyakinyua Secondary School			50,000	50,000	-
Baringo Secondary School			50,000	-	50,000
Koige Secondary School			50,000	-	50,000
Kibaraa Secondary School			50,000	50,000	-
Mau Summit Secondary School			50,000	50,000	-
Githiriga Primary School			50,000	50,000	-
Masaita Secondary School			50,000	-	50,000
Kiptororo Primary School			50,000	50,000	-

*Kuresoi North Constituency
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Tachasi Primary School			50,000	50,000	50,000	-
Baringo Valley Primary School			50,000	50,000	50,000	-
Amami Kuresoi Primary school	50,000			50,000	50,000	-
Baringo Valley Primary School	50,000			50,000	50,000	-
Cheptagum Primary School	50,000			50,000	50,000	-
Chepuiyet Primary School	50,000			50,000	50,000	-
Githiriga Primary School	50,000			50,000	50,000	-
Kamungei primary school	50,000			50,000	50,000	-
Kandeye Primary School	50,000			50,000	50,000	-
Kapelach Primary School	50,000			50,000	50,000	-
Karima Primary School	50,000			50,000	50,000	-
Kiletien Primary School	50,000			50,000	50,000	-
Kio Primary School	50,000			50,000	50,000	-
Kipkewa Primary School	50,000			50,000	50,000	-
Kipkoimet secondary school	50,000			50,000	50,000	-
Kiplechon Primary School	50,000			50,000	50,000	-
Kipsapta Primary School	50,000			50,000	50,000	-
Korabariet Primary School	50,000			50,000	50,000	-
Kures secondary school	50,000			50,000	50,000	-
Langwenda Primary School	50,000			50,000	50,000	-
lelaitich primary school	50,000			50,000	50,000	-
Lemechonik Primary School	50,000			50,000	50,000	-
Maigoya Primary School	50,000			50,000	50,000	-
Maraba primary school	50,000			50,000	50,000	-
Masaiita Primary School	50,000			50,000	50,000	-
Mkulima Primary School	50,000			50,000	50,000	-
Milima secondary school	50,000			50,000	50,000	-
Moto Primary School	50,000			50,000	50,000	-
Mukeu Primary School	50,000			50,000	50,000	-
Nagiririet Primary School	50,000			50,000	50,000	-
Nyanda Primary School	50,000			50,000	50,000	-
Olkuwit secondary school	50,000			50,000	50,000	-
Saino Primary School	50,000			50,000	50,000	-
Sigowet Primary School	50,000			50,000	50,000	-

Kuresoi North Constituency

**National Government Constituencies Development Fund (NGCDF)
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Silibonik Primary School	50,000		50,000	50,000	-
Silibwet Gaa Primary School	50,000		50,000	50,000	-
Tabora Primary School	50,000		50,000	50,000	-
Tachasis primary school Fendle	50,000		50,000	50,000	-
Tachasis Primary School	50,000		50,000	50,000	-
Tegunot Haraka B Primary School	50,000		50,000	50,000	-
Terekena primary school	50,000		50,000	50,000	-
Tonongoi primary school	50,000		50,000	50,000	-
Total	2,000,000	1,000,000	500,000	3,500,000	187,500
7.0 Primary Schools Projects					
7.1 Bygum Primary School		1,200,000		1,200,000	-
7.2 Chesirikwa Primary School		1,200,000		1,200,000	-
7.3 Chesirikwa Primary School		200,000		200,000	-
7.4 Choronok Primary School		300,000		300,000	-
7.5 Kabtenbwwo Primary School		300,000		300,000	-
7.6 Kapelach Primary School		600,000		600,000	-
7.7 Kio Primary School		1,200,000		1,200,000	-
7.8 Maraba Primary School		300,000		300,000	-
7.9 Matunda Primary School		1,400,000		1,400,000	-
7.10 Matunda Primary School		100,000		100,000	-
7.11 Mau Primary School		600,000		600,000	-
7.12 Mutinduko Primary School		1,200,000		1,200,000	-
7.13 Tabain Primary School		300,000		300,000	-
7.14 Tegunot Haraka B Primary School		1,250,000		1,250,000	-
7.15 Tabora Primary School			400,000	400,000	-
7.16 Tabora Primary School			200,000	200,000	-
7.17 Chorenok Primary School			200,000	200,000	-
7.18 Moto Primary School			1,000,000	1,000,000	-
7.19 Baringo Primary School			1,400,000	1,400,000	-
7.20 Mwahe Primary School			600,000	600,000	-
7.21 Silibonik Primary School			1,400,000	1,400,000	-
7.22 Sasumua Primary School			1,200,000	1,200,000	-

*Kuresoi North Constituency
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7.23	Karirika Primary School.	400,000	400,000	400,000	400,000
7.24	Pele Primary School	300,000	300,000	300,000	300,000
7.25	Kowany Primary School	100,000	100,000	100,000	100,000
7.26	Kowany Primary School	50,000	50,000	50,000	50,000
7.27	Baringo Primary School	300,000	300,000	300,000	300,000
7.28	Choronok Primary School	300,000	300,000	300,000	300,000
7.29	Kipkewa Primary School	300,000	300,000	300,000	300,000
7.30	Terekena Primary School	250,000	250,000	250,000	250,000
7.31	Ngenia Primary School	1,300,000	1,300,000	1,300,000	1,300,000
7.32	Kaprotet Primary School	600,000	600,000	600,000	600,000
7.33	Kongoi Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.34	Tonongoi Primary School	300,000	300,000	300,000	300,000
7.35	Langwenda Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.36	Lelaitich Primary School	300,000	300,000	300,000	300,000
7.37	Chemare Primary School	300,000	300,000	300,000	300,000
7.38	Chemare Primary School	100,000	100,000	100,000	100,000
7.39	Kipkoris Primary School	200,000	200,000	200,000	200,000
7.40	Kipsinendet Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.41	Aerial Primary School	700,000	700,000	700,000	700,000
7.42	Bondet Primary School	1,500,000	1,500,000	1,500,000	1,500,000
7.43	Bureti Primary School	1,300,000	1,300,000	1,300,000	1,300,000
7.44	Chebonde -Kiptenden Primary School	700,000	700,000	700,000	700,000
7.45	Chepuiyet Primary School	300,000	300,000	300,000	300,000
7.46	Chesubeno Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.47	Githiriga Primary School	400,000	400,000	400,000	400,000
7.48	Haraka Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.49	Jogoo Primary School	1,000,000	1,000,000	1,000,000	1,000,000
7.50	Kapkures Primary School	400,000	400,000	400,000	400,000
7.51	Kaplelachi Primary School	700,000	700,000	700,000	700,000
7.52	Kapsimotwo Primary School	1,300,000	1,300,000	1,300,000	1,300,000

Kuresoi North Constituency
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7.53 Kapsingorngor Primary School	1,400,000		1,400,000	1,400,000	-
7.54 Kapsongop Primary School	700,000		700,000	700,000	-
7.55 Kapsongop Primary School	300,000		300,000	300,000	-
7.56 Karima Primary School	300,000		300,000	300,000	-
7.57 Kesigenik Primary School	300,000		300,000	300,000	-
7.58 Kesigenik Primary School	300,000		300,000	300,000	-
7.59 Kibaraa Primary School	1,400,000		1,400,000	1,400,000	-
7.60 Kimugul Gaa Primary School	300,000		300,000	300,000	-
7.61 Kimugul Gaa Primary School	300,000		300,000	300,000	-
7.62 Kiplelechon Primary School	300,000		300,000	300,000	-
7.63 Kiptenden Sirikwa Primary School	1,200,000		1,200,000	1,200,000	-
7.64 Kondamet Primary School	1,000,000		1,000,000	-	1,000,000
7.65 Kuresoi Primary School	700,000		700,000	700,000	-
7.66 Maigoya Primary School	300,000		300,000	300,000	-
7.67 Mau Primary School	1,300,000		1,300,000	1,300,000	-
7.68 Mau Summit Primary School	1,200,000		1,200,000	1,200,000	-
7.69 Mwaragania Primary School	1,400,000		1,400,000	1,400,000	-
7.70 Ndege Primary School	1,400,000		1,400,000	1,400,000	-
7.71 Ngarua Primary School	1,400,000		1,400,000	1,400,000	-
7.72 Nyanda Primary School	300,000		300,000	-	300,000
7.73 Pele Primary School	1,400,000		1,400,000	1,400,000	-
7.74 Roret Primary School	700,000		700,000	700,000	-
7.75 Set Kotes Primary	1,300,000		1,300,000	1,300,000	-
7.76 Silibwet Gaa Primary School	700,000		700,000	700,000	-
7.77 Sirikwa Primary School	500,000		500,000	500,000	-
7.78 Sirikwa Primary School	1,000,000		1,000,000	1,000,000	-
7.79 Sitoton Primary School	1,400,000		1,400,000	1,400,000	-
7.80 Songo Primary School	400,000		400,000	400,000	-

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7.81 Sundu River Primary School	1,200,000	1,200,000	1,200,000	-
7.82 Tabain Primary School	1,000,000	1,000,000	1,000,000	-
7.83 Tabora Primary School	1,300,000	1,300,000	1,300,000	-
7.84 Taragonik Primary School	1,400,000	1,400,000	1,400,000	-
7.85 Terekana Primary School	1,400,000	1,400,000	1,400,000	-
7.86 Testai Primary School	200,000	200,000	-	200,000
7.87 Testai Primary School	200,000	200,000	-	200,000
7.87 Tiloa Primary School	700,000	700,000	700,000	-
7.88 Tiloa Primary School	800,000	800,000	800,000	-
7.89 Tiryta Primary School	1,400,000	1,400,000	1,400,000	-
7.90 Tenongoi Primary School	1,050,000	1,050,000	-	1,050,000
7.91 Githunguri Primary School	600,000	600,000	600,000	-
7.92 Kamungei Primary School	400,000	400,000	400,000	-
7.93 Karima Primary School	300,000	300,000	300,000	-
7.94 Karima Primary School	200,000	200,000	200,000	-
7.95 Kipsapta Primary School	400,000	400,000	400,000	-
7.96 Kiptenden Mau Primary School	362,422	362,422	362,422	-
7.97 Muthenji Primary School	700,000	700,000	700,000	-
7.98 Mwahe Primary School	1,400,000	1,400,000	1,400,000	-
Total	48,512,422	10,150,000	73,162,422	2,750,000
8.0 Secondary Schools Projects				
8.1 Mau Secondary School		1,000,000	1,000,000	-
8.2 Sirikwa Secondary School		1,100,000	1,100,000	-
8.3 Sirikwa Secondary School		1,100,000	1,100,000	-
8.4 Umoja Tuiwet Secondary School		6,700,000	6,700,000	-
8.5 Kipkoimet Secondary School		600,000	600,000	-
8.6 Kipkoimet Secondary School		200,000	200,000	-
8.7 Kio Secondary School		292,207	292,207	(0)

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8.8 Dagoretti Nyakinyua Secondary School	1,200,000	1,200,000	1,200,000	1,200,000	-
8.9 Dagoretti Nyakinyua Secondary School	100,000	100,000	100,000	100,000	-
8.10 Kibaraa Secondary School	1,200,000	1,200,000	1,200,000	1,200,000	-
8.11 Mutukanio Secondary School	1,200,000	1,200,000	1,200,000	1,200,000	-
8.12 Kaptich Kongoi Secondary School	1,400,000	1,400,000	1,400,000	1,400,000	-
8.13 Kipkolmet Secondary School	1,400,000	1,400,000	1,400,000	1,400,000	-
8.14 Kipkoris Girls Secondary School	2,500,000	2,500,000	2,500,000	2,500,000	-
8.15 Kiptororo Secondary School	2,500,000	2,500,000	2,500,000	2,500,000	-
8.16 Kures Secondary School	1,400,000	1,400,000	1,400,000	1,400,000	-
8.17 Masaita Secondary School	1,500,000	1,500,000	1,500,000	1,500,000	-
8.18 Mkuilima Secondary School	1,400,000	1,400,000	1,400,000	1,400,000	-
8.19 Mlima Secondary School	1,400,000	1,400,000	1,400,000	1,400,000	-
8.20 Moto Secondary School	7,200,000	7,200,000	7,200,000	7,200,000	-
8.21 Sitoto Secondary School	1,500,000	1,500,000	1,500,000	1,500,000	-
8.22 Umoja Tulwet Secondary School	500,000	500,000	500,000	500,000	-
Total	22,700,000	3,700,000	10,992,207	37,392,207	(0)
9.0 Tertiary institutions Projects					
9.1 Kuresoi Technical Training Institute	1,400,000		1,400,000	1,400,000	-
Total	1,400,000		1,400,000	1,400,000	-
10.0 Security Projects					
10.1 Kongoi Assistant Chiefs Office		1,500,000	1,500,000	1,500,000	-
10.2 Mau Summit Police Station			2,000,000	2,000,000	-
10.3 Kamara Assistant Chiefs Office	200,000		200,000	200,000	-

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10.4 Kuresoi Assistant County Commissioner's office	200,000		200,000	200,000	-
10.5 Kuresoi Assistant County Commissioner's office	300,000		300,000	300,000	-
10.6 Mau Summit Chiefs Office	1,200,000		1,200,000	-	1,200,000
10.7 Temoyetta Chief's office	1,800,000		1,800,000	-	1,800,000
10.8 Tulwet/Soliat Chiefs Office	1,200,000		1,200,000	1,200,000	-
10.9 Kamwaura Police Post	500,000		500,000	500,000	-
Total	5,400,000	1,500,000	8,900,000	5,900,000	3,000,000
11.0 Acquisition of assets					
11.1 NG-CDF Motor cycle	300,000	-	300,000	-	300,000
11.2 Kuresoi North NG-CDF office	-	500,000	500,000	500,000	-
Total	300,000	500,000	800,000	500,000	300,000
12.0 Other payments					
12.1 Strategic Plan		1,000,000	1,000,000	-	1,000,000
Total	-	1,000,000	1,000,000	-	1,000,000
13.0 unallocated fund					
13.1 Seguton Police Post	1,500,000	-	-	-	-
13.2 Kongoi Primary School	300,000	-	-	-	-
AIA					
FMC savings					
Total	1,800,000	-	-	-	1,800,000
	137,088,878	29,221,200	32,088,879	196,598,958	165,898,232
					32,500,726

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx 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.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B 104703		28,000,000
AIE NO. A 823655		36,167,724
AIE NO. B 104957		5,200,000
AIE NO. B 124578		9,000,000
AIE NO. B 119526		12,000,000
AIE NO. B 119916		15,000,000
AIE NO. B 128157		6,900,000
AIE NO. B 128470		7,000,000
AIE NO. B 132214		6,000,000
AIE NO. B 138882		13,000,000
AIE NO. B 126176		6,000,000
AIE NO. B 126471		15,100,000
AIE NO. B 140614		15,000,000
AIE NO. B 140965	32,088,879	
AIE NO. B 105392	34,000,000	
AIE NO. B 105607	34,000,000	
AIE NO. B 128576	15,000,000	
AIE NO. B 128888	26,000,000	
AIE NO. B 154085	26,288,879	
TOTAL	167,377,758.30	174,367,724

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	-	-

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Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,903,008	1,580,106
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,175,663
Employer Contributions Compulsory national social security schemes	38,400	30,400
Total	1,941,408	2,786,169

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	3,729,900
Utilities, supplies and services	-	84,187
Electricity	62,012	-
Communication, supplies and services	-	96,000
Domestic travel and subsistence	48,200	57,200
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	632,500	-
Hospitality supplies and services	-	-
Other committee expenses	3,338,000	2,509,000
Committee allowance	2,483,900	1,220,900
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	200,000	200,000
Other operating expenses	-	-
Fuel, Oil and Lubricants	1,156,000	988,001
Routine maintenance vehicles and other transport equipment	923,323	607,696
Bank service commission and charges	11,760	-
Routine maintenance other assets	-	-
Total	8,844,695	5,762,984

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	70,412,422	88,548,241
Transfers To Secondary Schools (See Attached List)	37,392,207	24,050,000
Transfers To Tertiary Institutions (See Attached List)	1,400,000	1,000,000
Total	109,204,629	113,598,241

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary secondary schools (see attached list)	14,926,000	11,518,869
Bursary tertiary institutions (see attached list)	19,925,000	15,683,000
Bursary special schools (see attached list)	494,000	390,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	5,900,000	7,800,000
Sports projects (see attached list)	-	924,881
Environment projects (see attached list)	3,312,500	-
Emergency projects (see attached list)	850,000	-
Total	45,407,500	36,315,881

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	500,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	135,900
Purchase of Office Furniture and General Equipment	-	149,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	500,000	284,900

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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, Molo Branch A/C No.0230261662434	30,700,726	29,221,200
Total		
10 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total	30,700,726	29,221,200

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Johnstone Kering	26.07.2021	53,500	53,500	0
Albanas Waema Ndiso	04.08.2021	50,000	50,000	0
Johnstone Kering	09.08.2021	27,000	27,000	0
Johnstone Kering	12.08.2021	58,500	58,500	0
Johnstone Kering	18.08.2021	268,000	268,000	0
Johnstone Kering	31.08.2021	58,500	58,500	0
Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance

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		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Johnstone Kering	02.09.2021	50,000	50,000	0
Johnstone Kering	10.09.2021	148,800	148,800	0
Johnstone Kering	22.09.2021	52,000	52,000	0
Johnstone Kering	14.10.2021	52,000	52,000	0
Johnstone Kering	15.10.2021	58,500	58,500	0
Johnstone Kering	12.11.2021	470,000	470,000	0
Johnstone Kering	16.11.2021	58,500	58,500	0
Johnstone Kering	16.11.2021	27,200	27,200	0
Johnstone Kering	03.12.2021	132,000	132,000	0
Johnstone Kering	21.12.2021	58,500	58,500	0
Johnstone Kering	21.12.2021	261,000	261,000	0
Johnstone Kering	21.01.2022	83,500	83,500	0
Johnstone Kering	27.01.2022	186,000	186,000	0
Johnstone Kering	10.02.2022	100,500	100,500	0
Johnstone Kering	23.02.2022	355,000	355,000	0
Johnstone Kering	24.02.2022	52,000	52,000	0
Johnstone Kering	24.02.2022	23,400	23,400	0
Johnstone Kering	10.03.2022	58,500	58,500	0
Johnstone Kering	21.03.2022	52,000	52,000	0
Johnstone Kering	21.03.2022	570,000	570,000	0
Johnstone Kering	28.03.2022	397,000	397,000	0
Johnstone Kering	28.03.2022	50,000	50,000	0
Johnstone Kering	27.04.2022	84,000	84,000	0
Johnstone Kering	28.04.2022	675,000	675,000	0
Johnstone Kering	17.05.2022	58,500	58,500	0
Johnstone Kering	08.06.2022	110,500	110,500	0
Johnstone Kering	09.06.2022	670,000	670,000	0
Johnstone Kering	24.06.2022	460,000	460,000	0
Johnstone Kering	28.06.2022	52,000	52,000	0
		5,921,900.00	5,921,900.00	0.00

Notes to the Financial Statement Continued

Kuresoi North Constituency

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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)		764,596
Gratuity held during the year (B)		411,067
Gratuity paid during the Year (C)		1,175,663
Closing Gratuity as at 30 th June D= A+B-C		-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	29,221,200	13,601,651
Cash in hand		
Imprest		
Total	29,221,200	13,601,651

14. Prior Year Adjustments

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	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/t FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	29,221,200	-	29,221,200
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	29,221,200	-	29,221,200

** 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 Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	5,921,900	3,825,900
Imprest surrendered during the Year (C)	5,921,900	3,825,900
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

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 payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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		
Total		

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	779,848	
Others (<i>specify</i>)		
Total	779,848	

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,956,818	1,643,334
Use of goods and services	7,525,082	9,057,320
Amounts due to other Government entities (see attached list)	2,750,000	30,150,000
Amounts due to other grants and other transfers (see attached list)	16,468,826	15,976,326
Acquisition of assets		
Other payments	1,000,000	
Funds pending approval	1,800,000	4,500,000
Total	32,500,726	61,310,079

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)		
Total	6,958,888	18,892,853

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
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.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1. Julius Rotich	Accountant		154,157	Gratuity to be paid by August 2022
2. Tirop Kibet Abel	Clerk of work		99,388	Gratuity to be paid by August 2022
3. James Ombogo	Accounts Assistant		120,857	Gratuity to be paid by August 2022
4. Samwel K Bosuben	Driver		104,400	Gratuity to be paid by August 2022
5. Purity Chebet	Clerk		72,961	Gratuity to be paid by August 2022
6. Margaret Maywa	Record Management officer		72,961	Gratuity to be paid by August 2022
7. Andrew Kurgat	Security		85,318	Gratuity to be paid by August 2022
8. Valory Cherono Langat	Office Assistant		69,806	Gratuity to be paid by August 2022
Sub-Total			779,848	
Grand Total			779,848	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of salaries and gratuity	2,956,818	1,643,334	Gratuity to be paid by August 2022
Use of goods & services	Payment of goods and services,NGCDF committee allowances	9,525,082	9,157,320	
Amounts due to other Government entities				
1. Kondamet Primary School	Purchase of 2 acres school land	1,000,000		
2. Nyanda Primary School	Construction of main gate and fencing of 5 acres school land with barbed wire and treated blue gum posts to Completion	300,000		
3. Testai Primary School	Construction of 4 doors pit latrine to Completion with provision of one door to cater for persons living with disability	200,000		
4. Testai Primary School	Renovation of 2 classrooms- flooring,fixing doors,fascia board and painting to Completion	200,000		
5. Tonongoi Primary School	Purchase of 2 acres school land	1,050,000		
Sub-Total		2,750,000	30,150,000	
Amounts due to other grants and other transfers				
1. Bursary	Payment of bursary to needy students	2,064,000	2,409,000	
2. Sports	Carry out constituency football	2,875,119	1,375,119	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
competition tournament and the winning teams to be awarded with trophies, balls and games kits				
3. Environment				
3.1 Baringo Secondary School	Purchase of 2,000 trees seedlings	37,500		
3.2 Baringo Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		
3.3 Koige Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		
3.4 Masaita Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		
Sub-Total		187,500	1,500,000	
4. Emergency To cater for any unforeseen occurrences/calamities in the constituency during the financial year				
Sub-Total		6,342,207	7,192,207	
5. Security				
5.1 Mau Summit Chief's office	Construction of chiefs office comprising of 3 rooms to Completion	1,200,000		
5.2 Temoyetta Chief's office	Construction of office block comprising of 6 rooms to Completion	1,800,000		
Sub-Total		3,000,000	4,500,000	
Acquisition of assets				

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Others (specify)				
1. Strategic Plan	Preparation and production of strategic plan	1,000,000	1,500,000	
Sub Total		16,468,826	17,476,326	
Funds pending approval		1,800,000	2,000,000	
Grand Total		32,500,726	61,310,079	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	1,000,000	-	-	1,000,000
Buildings and structures	8,500,000	500,000	-	9,000,000
Transport equipment	7,290,000	-	-	7,290,000
Office equipment, furniture and fittings	450,400	-	-	450,400
ICT Equipment, Software and Other ICT Assets	314,608	-	-	314,608
Other Machinery and Equipment	1,227,952	-	-	1,227,952
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	18,782,960	500,000	-	19,282,960

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Aerial Primary School	Equity	0230176368343	24-03-2018	770	
Amani Kuresoi Primary school	Equity	0230179814665	12-05-2020	50,480	
Araret Primary School	Equity	0230176418702	28-03-2018		985
Baraka Shallom Primary School	Equity	0230163622014	15-01-2015		417,775
Baringo Primary School	Equity	0230164152089	11-05-2015	215	375
Baringo Valley Primary School	Equity	0230165821485	30-11-2015	923	243
Bartagatiet Primary School	Equity	0230178851137	8.5.2019		7,040
Bochege Primary School	Equity	0230162481259	3.6.2014		514
Bondet Primary School	Equity	0230177390654	27-06-2018	1,050	963
Boron Secondary School	Equity	0230177503491	3.8.2018		108,515
Bureti Primary School	Equity	0230163313951	24-10-2014	1,300,065	65
Bygum Primary School	Equity	0230162488318	05-06-2014	750	
Chebonde -Kiptenden Primary School	Equity	0230182551346	26-4-2022		
Chemare Primary School	Equity	0230170777210	28-11-2016	931	
Chemare Primary School	Equity	0230170777210	28-11-2016		191
Chematich Assistant Chiefs Office	Equity	0230180893872	18-05-2021		519,520
Chemorut Primary school	Equity	0230180339704	1.12.2020		360
Cheptagum Primary School	Equity	0230166004335	11-12-2015	50,095	670,470
Chepuiyet Primary School	Equity	0230176385288	26-03-2018	605	
Chesingele Primary School	Equity	0230180236627	30-10-2020		350
Chesirikwa Primary School	Equity	0230171412115	19-01-2017	85	
Chesubeno Primary School	Equity	0230162419842	16-05-2014	81	
Choronok Primary School	Equity	0230170877550	05-12-2016	65	425
Chorwa Primary School	Equity	0230164576119	31-07-2015		68
Dagoretti Nyakinyua Primary School	Equity	0230162551103	23-06-2014	176	

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Dagoretti Nyakinyua Secondary School	Equity	0230179562959	17-01-2020	50,320	
ELCK Kongoi Secondary School	Equity	0230262028085	30-01-2014		70
Githima Primary School	Equity	0230169722988	6.9.2016		60
Githiriga Primary School	Equity	0230162498817	07-06-2014	1,385	994,617
Githunguri Primary School	Equity	0230162498997	07-06-2014	598	515,198
Haraka Primary School	Equity	0230181403493	14-10-2021	110	
Haraka Secondary School	Equity	0230168437783	13-06-2016	260	
Jogoo Primary School	Equity	0230179817113	14-05-2020	640	240
Kabtembwo Primary School	Equity	0230179768956	07-04-2020	770	300,790
Kamara Assistant Chiefs Office	Equity	0230162447136	23-05-2014	282	
Kamara Secondary School	Equity	0230163414696	19-11-2014		554,292
Kamungei Primary School	Equity	0230162415973	15-05-2014	50,530	
Kamwaura Police Post	Equity	0230180880481	12-05-2021	245	1,028,925
Kandeny Primary School	Equity	0230162486467	04-06-2014	245	
Kapkures Primary School	Equity	0230179838158	26-05-2020	440	
Kaplelach Primary School	Equity	0230171834493	21-02-2017	595	
Kaplelach secondary School	Equity	0230162467902	29-05-2014	1	
Kaprotet Primary School	Equity	0230180226133	27-10-2020	565	65
Kapsimotwo Primary School	Equity	0230170930631	08-12-2016	544	
Kapsingoringor Primary School	Equity	0230181750959	28-10-2021	3,910	
Kapsongop Primary School	Equity	0230171616043	03-02-2017	4	
Kaptich Kongoi Secondary School	Equity	0230179685020	28-02-2020	24,660	
Karima Primary School	Equity	0230164154315	12-05-2015	750	580
Karirikania Primary School	Equity	0230180169979	06-10-2020	5	405
Kesigenik Primary School	Equity	0230179650564	15-02-2020	200	320
Kibaraa Secondary School	Equity	0230162020828	28-01-2014	1,167	

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Kibaraa Primary School	Equity	0230168726453	30-06-2016	455	
Kilefen Primary School	Equity	0230170792498	29-11-2016	42,340	
Kilombero Primary School	Equity	0230180883577	13-05-2021		1,325
Kimugul Gaa Primary School	Equity	0230163421914	21-11-2014	828	213,268
Kio Primary School	Equity	0230176359141	23-03-2018	1,010	
Kio Secondary School	Equity	0230162460678	27-05-2014	1,036	235
Kipkewa Primary School	Equity	0230162460895	27-05-2014	780	708,210
Kipkewa Secondary School	Equity	0230168444302	13-06-2016		265
Kipkomet Secondary School	Equity	0230180292005	16-11-2020	780	120
Kipkoris Girls Secondary School	Equity	0230162797502	01-09-2014	720	
Kipkoris Primary School	Equity	0230162465355	28-05-2014	0	505
Kiptelechon Primary School	Equity	0230163421914	21-03-2014	828	340
Kiprotkorik Primary School	Equity	0230163622557	15-01-2015		100
Kipsapta Primary School	Equity	0230164150818	11-05-2015	50,664	1,511
Kipsinendet Primary School	Equity	0230162481553	03-06-2014		119,442
Kiptenden Mau Primary School	Equity	0230176431908	29-03-2018	382	1,121,455
Kiptenden Sirikwa Primary School	Equity	0230162538553	18-06-2014	371	
Kiptororo Primary School	Equity	0230166637135	02-02-2016	50,030	816,470
Kiptororo Chief's Office	Equity	0230180009525	11.8.2020		500
Kiptororo Secondary School	Equity	0230162021297	28-01-2014	665	
Kondamet Primary School	Equity	0230179574514	21-01-2020		85
Kongoi Assistant Chief's Office	Equity	0230181131960	04-08-2021	680	
Kongoi Primary School	Equity	0230170793422	29-11-2016	190	680
Korabariet Primary School	Equity	0230171818845	20-02-2017	965	
Kowany Primary School	Equity	0230179797275	30-04-2020	100	

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Kures Primary School	Equity	0230168660298	27-06-2016		543,255
Kures Secondary School	Equity	0230179789019	24-04-2020	50,280	
Kuresoi Assistant County Commissioner's office	Equity	0230182262231	02-02-2022	755	
Kuresoi Division Do's Office	Equity	0230180008793	11-8-2020		765,465
Kuresoi North CDF office	Equity	0230161956380	11-01-2014	29,408	
Kuresoi Primary School	Equity	0230162462768	28-05-2014	559	
Kuresoi Technical Training Institute	Equity	0230164242576	29-05-2015	525	925
Langwenda Primary School	Equity	0230171971705	03-03-2017	50,465	
Lelaitich Primary School	Equity	0230164632712	07-08-2015	1,110	190
Lemechonik Primary School	Equity	0230162481709	03-06-2014	546	
Maigoya Primary School	Equity	0230171425142	20-01-2017	50,203	123
Maraba Primary School	Equity	0230176435412	29-03-2018	166	
Masaita Primary School	Equity	0230179858803	05-06-2020	50,240	240
Masaita Secondary School	Equity	0230171917121	28-02-2017	63,245	
Matunda Primary School	Equity	0230162563885	26-06-2014	649	623
Mau Primary School	Equity	0230162301960	10-04-2014	616	
Mau Secondary School	Equity	0230162481123	03-06-2014	739	
Mau Summit Primary School	Equity	0230178982801	24-06-2019	658,070	
Mau Summit Police Station	Equity	0230173045509	02-06-2017	365	365
Mau Summit Primary School	Equity	0230178982801	24-06-2019		850
Mau Summit Secondary School	Equity	0230162540653	19-06-2014	50,000	
Mawingu Primary School	Equity	0230161980127	17-01-2014	441	1,060
Mkulima Primary School	Equity	0230162479989	03-06-2014	446	
Mkulima Secondary School	Equity	0230164975089	14-09-2015	502,920	630
Mlima Primary School	Equity	0230177459041	19-07-2018	1,220	915,380

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Mlima Secondary School	Equity	O230181984769	10-11-2021	745	
Mororbei Primary School	Equity	'0230161880060	23-12-2013		53
Moto Primary School	Equity	O230177552716	20-08-2018	445	585
Moto Secondary School	Equity	O230181413074	18-10-2021	-	
Motogir Primary School	Equity	O230181114810	29-07-2021		-
Muchorwe Primary School	Equity	'0230170753727	26-11-2016		1,800,180
Mukeu Primary School	Equity	O230162439529	21-05-2014	50,531	530
Murinduko Primary School	Equity	O230179562495	17-01-2020	230	
Muthenji Primary School	Equity	O230176415954	28-03-2018	63,300	
Mutukanio Secondary School	Equity	O230168422306	11-06-2016	NIL	
Mwahe Primary School	Equity	O230168499832	17-06-2016	450	
Mwaragania Primary School	Equity	O230177468550	23-07-2018	143,930	
Mwaragania Secondary School	Equity	'0230164521349	21-07-2015		19
Nagiririet Primary School	Equity	O230163632509	17-01-2015	1,415	
Ndege Primary School	Equity	O230162450173	24-05-2014	240	
Ngarua Primary School	Equity	O230182369456	02.03.2022	210	
Ngenia Primary School	Equity	O230181308705	21-09-2021	275	
Nyanda Primary School	Equity	O230171422615	20-01-2017	590	710
Nyota Primary School	Equity	'0230163691309	30-01-2015	645	1,200,340
Olkuwit Secondary School	Equity	O230180938006	02-06-2021	1,060	1,752,040
Pele Primary School	Equity	'0230178829532	30-04-2019	829	16,364
Roret Primary School	Equity	O230169708861	05-09-2016	950	
Sachangwan Primary School	Equity	O230165758977	24-11-2015		371,215
Saino Primary School	Equity	O230162463854	28-05-2014	69,116	68,535
Sasumua Primary School	Equity	O230177354143	14-06-2018	340	

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Set Kotes Primary	Equity	O230170804369	30-11-2016	500	520
Sigowet Primary School	Equity	O230177505078	03-08-2018	105	340
Silibonik Primary School	Equity	O230171957248	02-03-2017	50,515	
Silibwet Gaa Primary School	Equity	O230162408163	13-05-2014	399	
Sirikwa Primary School	Equity	O230162549562	23-06-2014	130	1,500,316
Sirikwa Secondary School	Equity	O230162352394	28-04-2014	160	
Sirikwa Ward Assistant County Commissioner's Residence	Equity	O230180286705	13-11-2020		520
Sitoito Secondary School	Equity	O230164230723	27-05-2015	1,500,193	122,785
Sitoton Primary School	Equity	O230162466690	29-05-2014	56	
Songo Primary School	Equity	O230182266418	03-02-2022	760	
Sundu River Primary School	Equity	O230164161455	13-05-2015	441	
Tabain Primary School	Equity	O230162603015	08-07-2014	240	
Tabora Primary School	Equity	O230162444224	22-05-2014	818,187	1,282,067
Tachasis Primary School	Equity	O230163408324	18-11-2014	50,964	
Tachasis primary school Pendle	Equity	O230179619267	06-02-2020	620	360
Taragenik Primary School	Equity	O230163795109	23-02-2015	1,520	
Tarakwa Secondary School	Equity	O230176556344	6.4.2018		305
Tegunoi Haraka B Primary School	Equity	O230162453579	26-05-2014	50,096	
Temoyeta DEB Secondary School	Equity	O230162455190	26-05-2014		336,164
Temoyetta Primary School	Equity	O230176389551	26-03-2018		575
Terekena Primary School	Equity	O230163622752	15-01-2015	50,668	
Thigio Primary School	Equity	O230180362999	9.12.2020		340
Tiloa Primary School	Equity	O230162327148	17-04-2014	423,030	99,617
Tiryta Primary School	Equity	O230170777874	28-11-2016	254,655	265
Tonongoi Primary School	Equity	O230168351326	06-06-2016	200	

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PMC	Bank	Account number	Date Account Opened	Bank Balance 2021/22	Bank Balance 2020/21
Tulwet/Soliat Chiefs Office	Equity	0230182516189	13-04-2022	209,205	
Tumoiyot Primary School	Equity	0230162454252	26-05-2014		633
Umoja Tulwet Secondary School	Equity	0230199742905	26-09-2012	634	434
Total				6,958,888	18,892,853

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Transfer to Primary Schools - Kshs.88,548,241	Documents and explanation provided as required	Resolved	
2.0	Cash and Cash Equivalents	Explanation provided as required	Resolved	
3.0	Project Management Account Balances	Documents and explanation provided as required	Resolved	
	Budget Control and Performance	Necessary explanation Provided	Resolved	
	Project Implementation Status	Explanation provided as required	Resolved	

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Name: Johnstone Kering
Fund Account Manager.

II. Statement of Assets and Liabilities As At 30th June, 2022

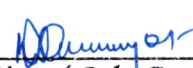
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	30,700,726	29,221,200
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		30,700,726	29,221,200
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		30,700,726	29,221,200
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		30,700,726	29,221,200
Represented By			
Fund Balance B/Fwd	13	29,221,200	13,601,651
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		1,479,526	15,619,549
Net Financial Position		30,700,726	29,221,200

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


The Constituency financial statements were approved on 13/4/2023 and signed by:


Fund Account Manager

Name: Johnstone Kering


National Sub-County
Accountant

Name: Wesley Cheruiyot
ICPAK M/No:


Chairman NG-CDF
Committee

Name: Robinson Ngetich


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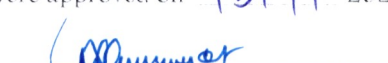
IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Notes	2021 – 2021 Kshs	2020 – 2021 Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	167,377,758	174,367,724
Other Receipts	3	-	-
Total Receipts		167,377,758	174,367,724
Payments			
Compensation Of Employees	4	1,941,408	2,786,169
Use Of Goods and Services	5	8,844,695	5,762,984
Transfers To Other Government Units	6	109,204,629	113,598,241
Other Grants and Transfers	7	45,407,500	36,315,881
Other Payments	9	-	-
Total Payments		165,398,232	158,463,275
Total Receipts Less Total Payments		1,479,526	15,619,549
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		1,979,526	15,904,449
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(500,000)	(284,900)
Net Cash Flows from Investing Activities		(500,000)	
Net Increase In Cash And Cash Equivalent		1,479,526	15,904,449
Cash & Cash Equivalent at Start Of The Year	10	29,221,200	13,601,651
Cash & Cash Equivalent at End Of The Year		30,700,726	29,221,200

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

The Constituency financial statements were approved on 13/4/2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Johnstone Kering

Name: Wesley Cheruiyot
ICPAK M/No:

Name: Robinson Ngetich