

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

DATE: 08 AUG 2023

DAY

TUESDAY

TABLED

BY

OF

CLERK-AT

THE-TABLE:

Hon Owen Bayo, MP
Deputy leader, majority
Anne Shubuto

THE AUDITOR-GENERAL

ON

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

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



BURETI 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;

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

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

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(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Esau Kemboi
2.	Sub-County Accountant	Stephen Chirchir
3.	Chairman NGCDFC	Anthony Keter
4.	Member NGCDFC	Irene Chepkorir

(d) Fiduciary Oversight Arrangements

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

P.O. Box 43
NG-CDF Building
Next to Bureti Sub-County Headquarters
Litein, Kericho County

(f) Bureti Constituency NGCDF Contacts

Telephone: (254) 723 501 835
E-mail: cdfbureti@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) Bureti Constituency NGCDF Bankers

(h) Equity Bank
A/C 0530261223447
Litein Branch

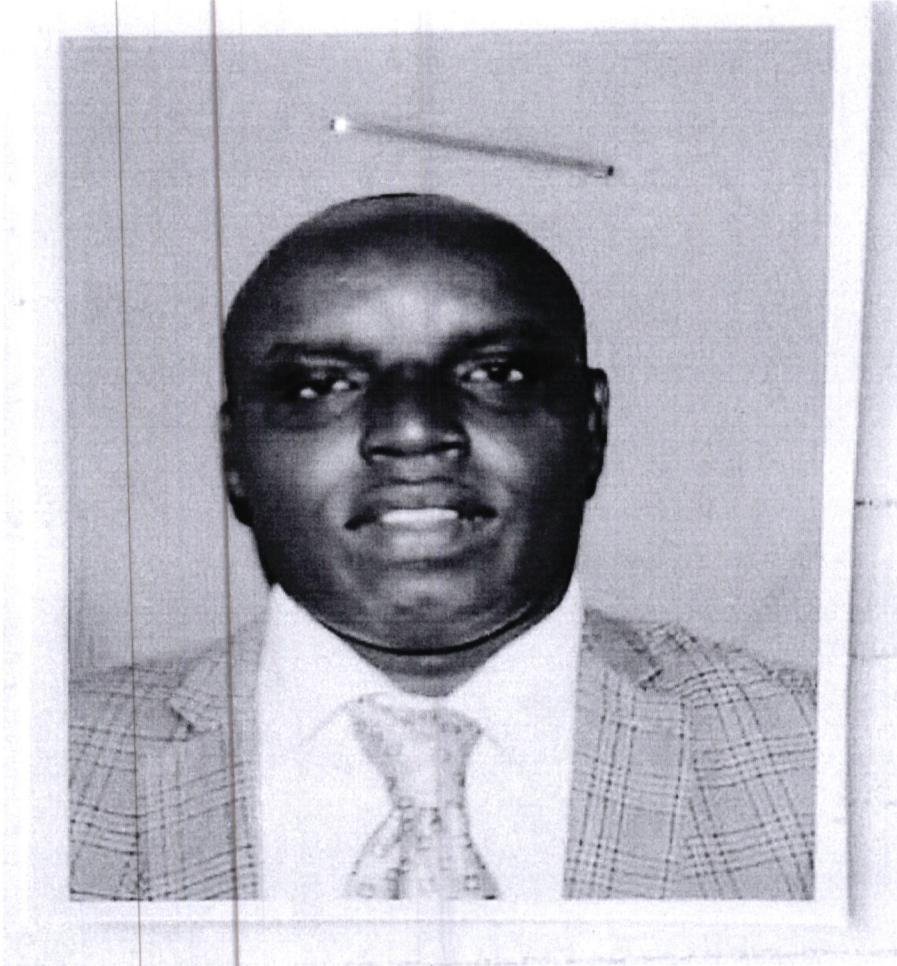
(i) Independent Auditors

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

(j) Principal Legal Adviser

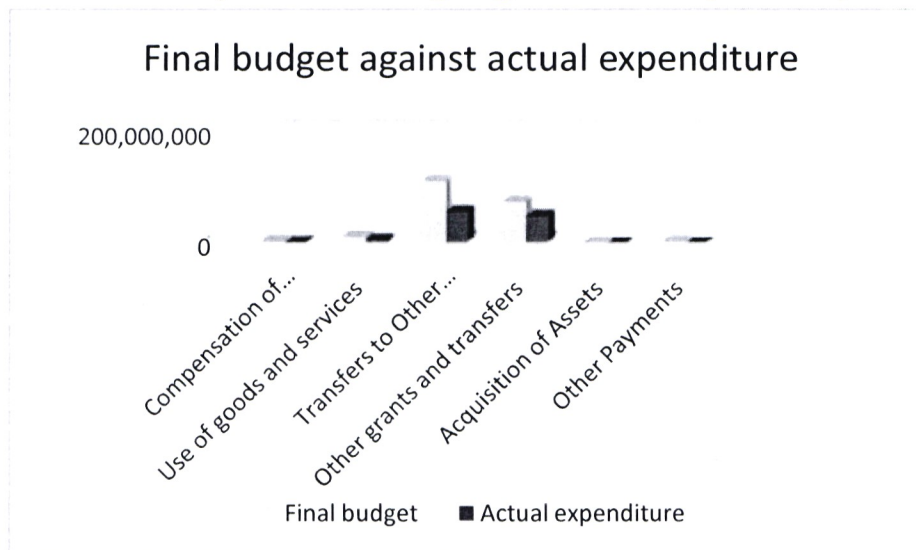
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC Chairman's Report



The Bureti National Government Constituency Development Fund in the Financial Year 2021/2022 had a total receipt from the NGCDFB of Kshs. **170,548,879**. During the Financial year Kshs **173,349,708**. was spent. This left a balance of Kshs **13,091,211** at the close of financial year. Our Total Budget Utilization was therefore 87.3%, this was due to late disbursement of funds. A Total of Kshs 38,942,209. was spent on Bursaries to needy students in the constituency. Bureti NGCDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2020/2021 on time.

Below is an analysis of final budget against actual expenditure;



However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations.

Bureti NGCDFC fully committed to ensure that projects are funded in one phase i.e from start to completion so that the community can get value for their taxes and also to adhere to the presidential directive that all ongoing projects within the country should be completed.

Below are sampled projects photos carried out during the year:-

1. Litein Police Station completion of the station Admin Block



2. Kapkatet High School Bus Fully Funded By NGCDF



We look forward to a better Performance in the next financial year 2022/2023

CHALLENGES FACED DURING THE FINANCIAL YEAR

We faced challenges of late disbursement of funds from National Treasury hence we were not able to implement projects on time.

RECOMMENDATION

National Treasury should disburse funds on time so as to enable NGCDFC to implement projects on time.

A handwritten signature in blue ink, appearing to read 'Benard Ngetich', written over a dotted line.

Benard Ngetich

CHAIRMAN NGCDF COMMITTEE:

Bureti Constituency

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 *Bureti Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) To improve the quality of education across the constituency
- b) To improve security and safety of residents in the constituency
- c) To sensitise and improve environmental protection and conservation, and promoting sport development in the constituency
- d) To improve and facilitate infrastructural development in the constituency
- e) To improve and facilitate power connectivity in the 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 increase basic and secondary school completion cycles by liaising with schools administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions -Number of bursary beneficiaries at all levels	In FY 2021/22 we managed to construct and completed 11 classrooms in Primary and 3 Classrooms in Secondary schools. We also Purchase of 4 Buses in Secondary Schools - The NGCDFC disbursed bursaries to 5,688 beneficiaries at different institution
Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency	-Number of physical infrastructure in police station, DO's	In the FY 2021/2022 the NG-CDFC completed security project namely Litein Police Station,

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		- improved physical security infrastructure i.e. National Police Service and National Government Administration offices (DCC, ACC, Chiefs)	offices, Chiefs' Offices.	Bureti DCC Residence & Sosit Chiefs Office
Environment	-To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level	- increased awareness on environment protection. - increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions	-Number of local population with enhanced awareness on environment protection. - Number of trees planted in primary and secondary schools funded by the NG-CDF -Number of water tanks installed in education institutions	- In the financial year 2021/2022 the Bureti NGCDFC did not implement environmental projects in the Constituency.
Sports	-To engage the youths on sport activities to promote talent, peace and unity	- United youths on matters of development Improved talents in sport activities	-Number of youths engage in sport activities -new number of sports talent within the constituency	In the financial year 2021/2022, the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity. Ninety teams participated in the tournament.

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Bureti 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

Bureti Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Bureti Constituency on environment matters and have promoted conservation of nature. The NG-CDFC also has embraced a policy on waste management by ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

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

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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-

Bureti 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-

Bureti 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.

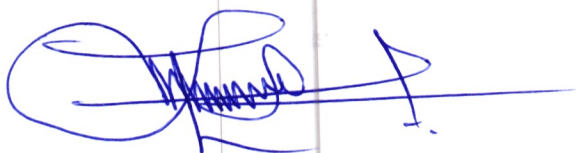
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



.....
Name Esau Kemboi

FAM

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-Bureti 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-Bureti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bureti 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 Bureti Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing

Bureti Constituency

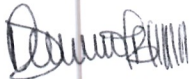
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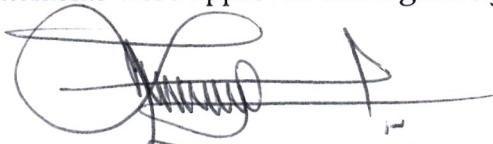
covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Bureti Constituency financial statements were approved and signed by the Accounting Officer on 10/5 2023.



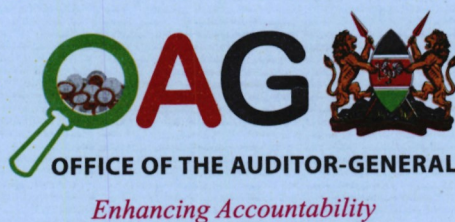
.....
Name: Benard Ngetich
Chairman – NGCDF Committee



.....
Name: Esau Kemboi
Finance Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BURETI 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 - Bureti Constituency set out on pages 1 to 37,

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriations for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bureti 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 Constituency Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unexplained Variance in Committee Allowances

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services balance of Kshs.10,683,634. Included in the balance is an amount of Kshs.6,163,650 in respect of committee allowances. However, review of financial records maintained indicated a balance of Kshs.7,845,600 resulting in an unexplained variance of Kshs.1,681,950.

In the circumstances, the accuracy and completeness of the committee allowances balance of Kshs.6,163,650 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.198,512,758 and Kshs.186,423,879 respectively resulting to an underfunding of Kshs.12,088,879 (or 6%) of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.198,512,758

and Kshs.173,349,708 respectively resulting to a budget underutilization of Kshs.29,163,050 (or 15%) of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, Management had not resolved the issues nor disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board reporting template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Incomplete Projects

The statement of receipts and payments reflects transfer to other Government units of Kshs.99,759,685. Included in the balance is an amount of Kshs.58,250,000 in respect of transfers to twenty-five (25) secondary schools for the construction of classrooms, toilets and laboratories among others. However, physical verification carried out in March, 2023 revealed that construction works totalling to Kshs.9,500,000 was incomplete in terms of plastering, painting, glazing, installation of work tops for the laboratory, flooring, ceiling among other observations made. Out of the incomplete projects totalling to Kshs.9,500,000, three projects namely Mombwo, Gerawet and Kapkarin Secondary Schools whose expenditure amounted to Kshs.4,500,000 were roll over projects from the previous financial year. Further, it was observed that for most of the incomplete projects visited, contractors were not on site and hence no work was ongoing.

In the circumstances, there was no value for money obtained on expenditure of Kshs.9,500,000 on incomplete projects.

2. Irregular Purchase of School Buses

The statement of receipts and payments reflects transfer to other Government units of Kshs.99,759,685. Included in the balance is an amount of Kshs.58,250,000 in respect of transfers to secondary schools out of which an amount of Kshs.16,400,000 was remitted to Ngesumin High School and Kapkatet High School for the purchase of 52-seater school buses as detailed in the approved projects code list. However, physical verification carried out in the month of March, 2023 revealed that

the buses purchased by both schools were 46-seaters. Additionally, despite the buses' seating capacity being reduced to 46-seater, the initial purchase price of Kshs.8,200,000 was not reviewed accordingly.

In the circumstances, the regularity of expenditure of Kshs.16,400,000 on purchase of the buses could not be confirmed.

3. Unsupported Project Expenditures

The statement of receipts and payments and Note 6 to the financial statements reflect transfers to other Government units totalling to Kshs.99,759,685. Included in the balance is an amount of Kshs.41,509,685 in respect of transfer to primary schools. Review of financial records provided revealed that projects totalling to Kshs.22,524,231 implemented during the financial year, did not have valid contracts or agreements contrary to Section 135 of the Public Procurement and Asset Disposal Act, 2015.

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

4. Irregular Expenditure of Funds Under Emergency Fund

The statement of receipts and payments and Note 7 to the financial statements reflect other grants and transfers totalling to Kshs.55,745,793. Included in the balance is an amount of Kshs.10,050,000 incurred on construction of pit latrines in seven (7) schools under the emergency vote. However, the expenditure could not be classified as emergency in nature as 'urgent, unforeseen need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents', in accordance with Section 8(3) of National Government Constituencies Development Fund Act, 2015.

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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements

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

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

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


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

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

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

I communicate with 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

06 July, 2023

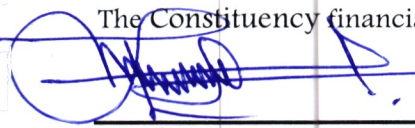
Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,548,879	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		170,548,879	161,367,724
Payments			
Compensation Of Employees	4	2,904,796	4,324,289
Use Of Goods and Services	5	10,683,634	8,946,019
Transfers To Other Government Units	6	99,759,685	92,157,000
Other Grants and Transfers	7	55,745,793	57,834,378
Acquisition Of Assets	8	-	-
Other Payments	9	-	-
Total Payments		169,349,708	163,261,686
Surplus/ (Deficit)		1,199,171	(1,893,962)

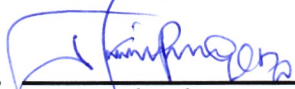
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2023 and signed by:



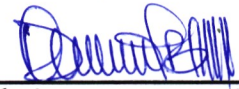
Fund Account Manager

Name: Esau Kemboi



National Sub-County Accountant

Name: Joseph Kemei
ICPAK M/No: 15725



Chairman NG-CDF Committee

Name: Benard Ngetich

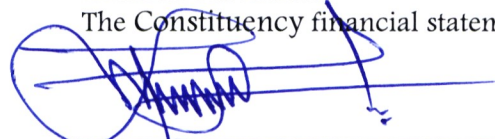
*Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	17,091,211	15,875,000
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		17,091,211	15,875,000
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		17,091,211	15,875,000
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			-
Net Financial Assets		17,091,211	15,875,000
Represented By			
Fund Balance B/Fwd	13	15,875,000	17,739,962
Prior Year Adjustments	14	17,040	29,000
Surplus/Deficit for The Year		1,199,171	(1,893,962)
Net Financial Position		17,091,211	15,875,000

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 _____ 2023 and signed by:



Fund Account Manager

Name: Esau Kemboi



National Sub-County
Accountant

Name: Joseph Kemei
ICPAK M/No: 15725



Chairman NG-CDF
Committee

Name: Benard Ngetich

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
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Statement of Cash Flows for the Year Ended 30th June 2022

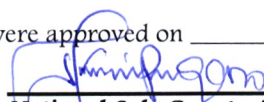
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,548,879	161,367,724
Other Receipts	3	-	-
Total Receipts		170,548,879	161,367,724
Payments			
Compensation Of Employees	4	2,904,796	4,324,289
Use Of Goods and Services	5	10,683,634	8,946,019
Transfers To Other Government Units	6	99,759,685	92,157,000
Other Grants and Transfers	7	55,745,793	57,834,378
Other Payments	9	-	-
Total Payments		169,093,908	163,261,686
Total Receipts Less Total Payments		-	-
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	17,040	29,000
Net Cash Flow from Operating Activities		1,472,011	(1,864,962)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(255,800)	-
Net Cash Flows from Investing Activities		(255,800)	-
Net Increase In Cash And Cash Equivalent		1,216,211	(1,864,962)
Cash & Cash Equivalent At Start Of The Year	10	15,875,000	17,739,962
Cash & Cash Equivalent At End Of The Year	10	17,091,211	15,875,000

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 _____ 2023 and signed by:


Fund Account Manager

Name: Esau Kemboi


National Sub-County Accountant

Name: Joseph Kemei
ICPAK M/No: 15725


Chairman NG-CDF Committee

Name: Benard Ngetich

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

IX. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d				
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022			
Receipts		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879		45,548,879	182,637,758	170,548,879	12,088,879		
Proceeds From Sale of Assets		15,875,000		15,875,000	15,875,000			
Other Receipts								
Totals	137,088,879	15,875,000	45,548,879	198,512,758	186,423,879	12,088,879	93.9%	
Payments								
Compensation Of Employees	4,121,000			4,121,000	2,904,796	1,216,204	70.5%	
Use Of Goods and Services	7,955,872	5,606,076		13,561,948	10,683,634	2,878,314	78.8%	
Transfers To Other Government Units	78,150,000	2,199,686	33,380,314	113,730,000	99,759,685	13,970,315	87.7%	
Other Grants and Transfers	46,606,207	7,651,026	12,168,565	66,425,798	55,745,793	10,680,005	83.9%	
Acquisition Of Assets	255,800	-	-	255,800	255,800	-	100.0%	
Other Payments	-	418,212	-	418,212	-	418,212	0.0%	
Funds Pending Approval**	-	-	-	-	-	-	0.0%	
Totals	137,088,879	15,875,000	45,548,879	198,512,758	173,349,708	29,163,050	85.3%	

Bureti Constituency

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

- i. On Use of Goods and Services budget 78.8% was utilised this was due to delayed transfer of funds from NGCDFB
- ii. On Other Grants and Transfers budget 83.9% was utilised this was due to delayed disbursement of funds from NGCDFB.
- iii. On Other Payments Budget, 0.0% was utilised due to the ongoing Reallocation of projects process.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	29,163,050
Less undisbursed funds receivable from the Board as at 30 th June 2022	12,088,879
Add Accounts payable	17,074,171
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	17,040
Cash and Cash Equivalents at the end of the FY 2021 / 2022	17,091,211

The Constituency financial statements were approved on _____ 2023 and signed by:



Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee

Name: Esau Kemboi

Name: Joseph Kemei
ICPAK M/No: 15725

Name: Benard Ngetich

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

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

(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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,121,000			4,121,000	2,904,796	1,216,204
1.2 Committee allowances	1,800,000	1,624,600		3,424,600	2,493,600	931,000
1.3 Use of goods and services	2,300,000.	1,759,222	29,000	4,088,222	3,822,731	265,491
Total	8,221,000	3,383,822	29,000	11,633,822	9,221,127	2,412,695
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	996,517		2,196,517	1,901,800	294,717
2.2 Committee allowances	2,600,000	709,321		3,309,321	2,021,321	1,288,000
2.3 Use of goods and services	311,672	516,416		828,088	699,982	128,106
Total	4,111,672	2,222,254		6,333,926	4,623,103	1,710,823
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
3.5 Unutilised	7,192,200	1,199,920	1,897,601	10,289,728	10,050,000	239,728
Total	7,192,207	1,199,920	1,897,601	10,289,728	10,050,000	239,728
4.0 Bursary and Social Security						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	20,000,000	2,018,983		22,018,983	22,018,983	-
4.2 Tertiary Institutions	14,275,000	3,227,887		17,502,887	17,412,410	90,477
4.3 Social Security	1,998,000		1,998,000	3,996,000	1,998,000	1,998,000
4.4 Special Needs				-		-
Total	36,273,000	5,246,870	1,998,000	43,517,870	41,429,393	2,088,477
5.0 Sports						
5.1	2,741,000	44,236	2,744,278	5,529,514	2,666,400	2,863,114
Total	2,741,000	44,236	2,744,278	5,529,514	2,666,400	2,863,114
6.0 Environment						
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
Bakitira Primary School	950,000			950,000	950,000	-
Bargiro Primary School	950,000			950,000	950,000	-
Chebagal Primary School	1,100,000			1,100,000	1,100,000	-
Cheborge Primary School	1,000,000			1,000,000	1,000,000	-
Chebwagan Primary School	650,000			650,000	650,000	-
Cheplanget Junior Primary School	950,000			950,000	950,000	-
Cheplanget Primary School	1,500,000			1,500,000	1,500,000	-
Chesingoro Primary School	950,000			950,000	950,000	-
Kabartegan Primary School	950,000			950,000	950,000	-
Kabitungu Primary School	900,000			900,000	900,000	-
Kaldit Primary School	1,200,000			1,200,000	1,200,000	-
Kapsenetwet Primary School	1,400,000			1,400,000	1,400,000	-
Kapsimbiri Primary School	1,700,000			1,700,000	1,700,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapsogut Primary School	1,100,000			1,100,000	1,100,000	-
Kapsumet Primary School	1,800,000			1,800,000	1,800,000	-
Kaptele Primary School	950,000			950,000	950,000	-
Kelboluk Primary School	950,000			950,000	950,000	-
Kibaraa Primary School	800,000			800,000	800,000	-
Kiptenden Primary School	950,000			950,000	950,000	-
Koitabai Primary School	950,000			950,000	950,000	-
Koituk Primary School	950,000			950,000	950,000	-
Kusumek Primary School	1,200,000			1,200,000	1,200,000	-
Nganaset primary School	1,400,000			1,400,000	1,400,000	-
Roronya Primary School	800,000			800,000	800,000	-
Simoton Primary School	1,000,000			1,000,000	1,000,000	-
Tembwo Primary School	950,000			950,000	950,000	-
Tepkutwet Primary School	1,000,000			1,000,000	1,000,000	-
Wochi Primary School	1,393,000			1,393,000	1,393,000	-
Kamachumo Primary School	3,500,000			3,500,000	3,500,000	-
Ririat Primary School	327,000			327,000	327,000	-
Kamachumo Primary School			2,000,000	2,000,000		2,000,000
Mabwaita Primary School			200,000	200,000	200,000	-
Mabwaita Primary School			1,050,000	1,050,000	1,050,000	-
Mabwaita Primary School			700,000	700,000	700,000	-
Sugutek Primary School			1,100,000	1,100,000	1,100,000	-
Kamencho Primary School			600,000	600,000		600,000
Ketingoi Primary School			800,000	800,000		800,000
Kaptebengwet Primary School			1,200,000	1,200,000	1,200,000	-
Kimugul Primary School			650,000	650,000		650,000

Bureti Constituency

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kipsutuk Primary School			900,000	900,000		900,000
Ketiisiek Primary School		500,000		500,000	500,000	-
Kipkerieny Primary School		200,000		200,000		200,000
Soet Primary School		300,000		300,000		300,000
Bakitira Primary School		300,000		300,000		300,000
Kutwet primary school		300,000		300,000		300,000
Kaptebengwet Primary School				440,000	440,000	
Sugutek Primary School		599,685		599,685	599,685	
Total	34,220,000	2,199,685	9,200,000.00	46,059,685	40,009,685	6,050,000
8.0 Secondary Schools Projects						
Chebwan Secondary School	1,500,000			1,500,000	-	1,500,000
Chelilis Secondary School	2,000,000			2,000,000	-	2,000,000
Chepkulgong Secondary School	2,500,000			2,500,000	2,500,000	-
Cheptendeniet Secondary School	2,500,000			2,500,000	2,500,000	-
Kabitungu Secondary School	950,000			950,000	950,000	-
Kamanamsim Secondary School	800,000			800,000	800,000	-
Kaminjeiwet Secondary School	8,200,000			8,200,000	8,200,000	-
Kaprorret Day Secondary School	2,500,000			2,500,000	2,500,000	-
Kapsinendet Secondary School	8,200,000			8,200,000	8,200,000	-
Lalagin Secondary School	950,000			950,000	950,000	-
Mabasi Secondary School	1,800,000			1,800,000	1,800,000	-
Monoru Secondary School	950,000			950,000	950,000	-
Siongi Secondary School	1,200,000			1,200,000	1,200,000	-
Sosit Girls Secondary School	2,000,000			2,000,000	2,000,000	-
Tengecha Boys High School	1,000,000			1,000,000	-	1,000,000
Tengecha Girls High School	1,000,000			1,000,000	-	1,000,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Tepkutwet Secondary School	1,800,000			1,800,000	1,800,000	-
Kapkatet High School	1,040,000			1,040,000	1,040,000	-
Ngesumin Girls High School	1,040,000			1,040,000	1,040,000	-
Rungut Secondary School	1,000,000			1,000,000	1,000,000	-
Sosit Day Secondary School	1,000,000			1,000,000	1,000,000	-
Kipkerieny Secondary School			750,000	750,000	750,000	-
Kaprorret Day Secondary School			750,000	750,000	750,000	-
Rungut Secondary School			500,000	500,000	500,000	-
Kapakarin Secondary School			1,500,000	1,500,000	1,500,000	-
Cheborge Girls High School			2,000,000	2,000,000		2,000,000
Mombwo High School			1,500,000	1,500,000	1,500,000	-
Getarwet Day Secondary School			1,500,000	1,500,000	1,500,000	-
Kapkatet High School			7,160,000	7,160,000	7,160,000	-
Ngesumin Girls High School			7,160,000	7,160,000	7,160,000	-
Kitait Secondary School			1,000,000	1,000,000		1,000,000
Sosit Day Secondary School			500,000	500,000	500,000	-
Sosit Day Secondary School			92,000	92,000		92,000
Lelach Day Secondary School			92,000	92,000		92,000
Kaboeito Day Secondary School			92,000	92,000		92,000
Kaborus Day Secondary School			92,000	92,000		92,000
Kaprorret Day Secondary School			92,000	92,000		92,000
Total	43,930,000		24,780,000	68,710,000	59,750,000	8,960,000
9.0 Tertiary institutions Projects						
Total						
10.0 Security Projects						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Bureti Deputy County Commissioners Residence	400,000			400,000	400,000	-
Cheplanget Police Station			500,000	500,000		500,000
Sosit Chiefs Office			200,000	200,000	200,000	-
Itoik Chiefs office			550,000	550,000		550,000
Kabartegan Police Station			850,000	850,000		850,000
Bureti Divisional Headquarters/Litein Police Station			1,000,000	1,000,000	1,000,000	-
Bureti Dcc's Residence			1,800,000	1,800,000		1,800,000
Itoik Chief's Office		1,000,000.00		1,000,000		560,000
Ngesumin Chiefs Office		160,000.00		160,000		160,000
Total	400,000	1,160,000	4,900,000	6,460,000	1,600,000	4,420,000
11.0 Acquisition of assets						
Total						
12.0 Other payments						
Strategic Plan		3,620		3,620		3,620
Innovation Hub		414,592		414,592		414,592
Total		418,212		418,212		418,212
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings						
Total	137,088,879	15,875,000	45,548,879	198,512,758	169,349,708	29,163,050

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-Bureti 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.

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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

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.

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B 047207		40,000,000
AIE NO. B 047381		24,967,724
AIE NO. B 041400		9,000,000
AIE NO. B 047770		8,500,000
AIE NO. B 047825		12,000,000
AIE NO. B 049242		6,900,000
AIE NO. B 104205		7,000,000
AIE NO. B 104253		6,000,000
AIE NO. B 096540		12,000,000
AIE NO. B 047710		7,000,000
AIE NO. B 049297		11,600,000
AIE NO. B 104322		2,200,000
AIE NO. B 049352		2,200,000
AIE NO. B 104422		12,000,000
AIE NO. B 047450	33,000,000	
AIE NO. B 041290	44,000,000	
AIE NO. B 047710	22,000,000	
AIE NO. B 049297	5,000,000	
AIE NO. B 104322	12,000,000	
AIE NO. B 096578	12,000,000	
AIE NO. B154273	19,000,000	
AIE NO. B140790	23,088,879	
AIE NO. A888995	460,000	
TOTAL	170,548,879	161,367,724

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****Notes To the Financial Statements (Continued)****2. Proceeds From Sale of Assets**

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

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,904,796	2,615,205
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	-	-
Total	2,904,796	2,615,205

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

Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	59,972	254,844
Communication, supplies and services	278,794	-
Domestic travel and subsistence	538,010	642,600
Water & sewerage charges	-	6,175
Printing, advertising and information supplies & services	372,080.00	264,880
Rentals of produced assets	-	-
Training expenses	954,000	1,273,800
Hospitality supplies and services	840,000	780,000
Other committee expenses	471,000	213,500
Committee allowance	6,163,650	4,751,000
Insurance costs	-	-
Specialized materials and services	-	-
Fuel , oil & lubricants	600,000	400,000
Bank service commission and charges	5,640	21,090
Office and general supplies and services	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	400,488	338,130
Routine maintenance – other assets	-	-
Total	10,683,634	8,946,019

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022***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)	41,509,685	37,302,000
Transfers To Secondary Schools (See Attached List)	58,250,000	54,005,000
Transfers To Tertiary Institutions (See Attached List)	-	850,000
Total	99,759,685	92,157,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	28,966,338	22,055,489
Bursary – tertiary institutions (see attached list)	10,465,055	16,886,720
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	1,998,000	-
Security projects (see attached list)	1,600,000	10,239,033
Sports projects (see attached list)	2,666,400	2,703,136
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	10,050,000	5,950,000
Total	55,745,793	57,834,378

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	255,800	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	255,800	-

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

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)	17,091,211	15,875,000
<i>Name Of Bank, Account No.</i>	-	-
Total	17,091,211	15,875,000
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statement Continued

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	-	-

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	15,875,000	17,739,962
Cash in hand	-	-
Imprest	-	-
Total	15,875,000	17,739,962

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

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	15,875,000	17,040	15,892,040
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	15,875,000	17,040	15,892,040

****** 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)	-	-
Imprest surrendered during the Year (C)	-	-
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	-	-

Bureti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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	945,057	-
Others (<i>specify</i>)	-	-
Total	945,057	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,216,204	-
Use of goods and services	2,878,314	5,606,076
Amounts due to other Government entities (see attached list)	13,970,315	35,580,000
Amounts due to other grants and other transfers (see attached list)	10,680,005	19,790,592
Acquisition of assets	-	-
Funds pending approval	-	-
Other Payments	418,212	418,212
Total	29,163,050	61,394,880

Bureti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	12,952,537	11,641,858
	12,952,537	11,641,858

Bureti Constituency
National Government Constituencies Development Fund (NGCCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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	-	-	-	-	-

**Buret Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1. Victor Mutai	Clerk Of Works	1/4/2021	152,826	
2. Kipkoech Rotich	Accounts Clerk	1/4/2021	152,750	
3. Jonathan Koskei	Clerical	1/4/2021	104,802	
4. Winnie Chepkirui	Secretary	1/4/2021	104,802	
5. Simion Mutai	Driver	1/4/2021	104,802	
6. Hilda Cherono	Cleaner	1/5/2021	74,409	
7. Robert Korir	Messenger	1/5/2021	54,695	
8. Benard Cheruiyot	Security	1/5/2021	54,695	
9. Elvis Chepkwony	Gardener	1/5/2021	54,695	
10. Robinson Mutai	Communication	1/1/2020	166,123	
Sub-Total			945,057	
Grand Total			945,057	

**Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of staff salaries & Gratuity	1,216,204		Closing Balance Amount
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery,	2,907,314	5,635,076	Closing Balance Amount
Sub-Total		4,123,518		
Amounts due to other Government entities				
Primary School Projects				
Kamachumo Primary School	Construction of two Classrooms Storey	2,000,000	2,000,000	Awaiting Disbursement From the board
Kamencho Primary School	Land Purchase 0.3 Acre	600,000	600,000	Awaiting Disbursement From the board
Ketingoi Primary School	Ketingoi Primary School	800,000	800,000	Awaiting Disbursement From the board
Kimugul Primary School	Land Purchase 0.3 Acre	650,000	650,000	Awaiting Disbursement From the board
Kipsutuk Primary School	Land Purchase 0.35 Acre	900,000	900,000	Awaiting Disbursement From the board
Kaptebengwet Primary School	Land Purchase 0.45 Acre		1,200,000	Complete
Sugutek Primary School	Land purchase 0.7 Acre		1,100,000	Complete
Mabwaita Primary School	Land Purchase 1 Acre		1,050,000	Complete
Mabwaita Primary School	Land Purchase 1 Acre-Final Payment		700,000	Complete
Ketiisiek Primary School	Land Purchase of 0.4 Acre		500,000	Complete
Mabwaita Primary School	Land Purchase 1 Acre		200,000	Complete
Sugutek Primary School	Renovation of 3 classrooms		599,686	Complete

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kipkerieny Primary School	Construction of two units Toilet	200,000	200,000	Closing Balance Amount
Soet Primary School	Construction of 3 units Toilet	300,000	300,000	Closing Balance Amount
Bakitira Primary School	Construction of 3 units Toilet	300,000	300,000	Closing Balance Amount
Kutwet primary school	Construction of 3 units Toilet	300,000	300,000	Closing Balance Amount
Secondary Schools Projects				
Chebwan Secondary School	Partial Construction of a 120 Students' capacity dormitory	1,500,000		Closing Balance Amount
Chelilis Girls High School	Construction of Storey Dormitory	2,000,000		Closing Balance Amount
Tengecha Boys High School	Completion of Storey Dormitory	1,000,000		Closing Balance Amount
Tengecha Boys High School	Completion of Storey Dormitory	1,000,000		Closing Balance Amount
Cheborge Girls High School	Completion of Storey Dormitory started by parents	2,000,000	2,000,000	Closing Balance Amount
Kitait Secondary School	Land purchase 0.5Acre	1,000,000	1,000,000	Closing Balance Amount
Sosit Day Secondary School	Purchase of desks	92,000	92,000	Closing Balance Amount
Lelach Day Secondary School	Purchase of desks	92,000	92,000	Closing Balance Amount
Kaboeito Day Secondary School	Purchase of desks	92,000	92,000	Closing Balance Amount
Kaborus Day Secondary School	Purchase of desks	92,000	92,000	Closing Balance Amount
Kapropret Day Secondary School	Purchase of desks	92,000	92,000	Complete
Kipkerieny Secondary School	Construction of one classroom		750,000	Complete
Kapropret Day Secondary School	Construction of one classroom		750,000	Complete
Rungut Secondary School	Completion of Science Lab		500,000	Complete
Kapakarin Secondary School	Construction of Dinning Hall		1,500,000	Complete
Mombwo High School	Construction of Dinning Hall		1,500,000	Complete
Kapkatet High School	Purchase of 46 seater School bus		7,160,000	Complete

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Ngesumin Girls High School	Purchase of 46 seater School bus		7,160,000	Complete
Sosit Day-Secondary-School	Completion of Science Lab		500,000	Complete
Getarwet Day Secondary School	Construction of science Lab		1,500,000	Complete
Sub-Total		15,010,000	41,814,762	
Amounts due to other grants and other transfers				
Security Projects				
Cheplanget Police Station	Completion of police station	500,000	500,000	Awaiting Disbursement From the board
Sosit Chiefs Office	Fencing of Chiefs office		200,000	Awaiting Disbursement From the board
Itoik Chiefs office	Land Purchase 0.2 Acre	550,000	550,000	Awaiting Disbursement From the board
Kabartegan Police Station	Land Purchase 0.2 Acre	850,000	850,000	Awaiting Disbursement From the board
Bureti Divisional Headquarters/Litein Police Station	Completion of Storey Administration Block		1,000,000	Awaiting Disbursement From the board
Bureti Dec's Residence	Land Purchase 0.35 Acre	1,800,000	1,800,000	Awaiting Disbursement From the board
Itoik Chief's Office	Construction of chiefs office-3 Offices	560,000	1,000,000	Closing Balance Amount
Ngesumin Chiefs Office	Land Purchase of 0.1Acre	160,000	160,000	Awaiting Reallocation Approval
Bursary				
Secondary Schools	Bursary for needy students in secondary schools		2,018,983	Closing Balance Amount
Tertiary Institutions	Bursary for needy students in Tertiary institutions	90,477	3,227,887	Closing Balance Amount
Social Security	Payment of NHIF medical cover	1,998,000	1,998,000	Closing Balance Amount

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	to 333 vulnerable people in the constituency			
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	239,729	3,097,522	Closing Balance Amount
Sports	To cater for constituency sports tournaments and the winning teams to be awarded with trophies, balls and game kits.	2,863,114	2,788,514	Closing Balance Amount
Sub-Total		9,611,320	19,190,906	
Acquisition of assets				
Others (specify)				
Strategic Plan		3,620	3,620	Closing Balance Amount
Innovation Hubs		414,592	414,592	Closing Balance Amount
Sub-Total		418,212	418,212	
Funds pending approval				
Grand Total		29,163,050	61,423,880	

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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		0	0	
Buildings and structures	10,000,000	0	0	10,000,000
Transport equipment	4,623,000	0	0	4,623,000
Office equipment, furniture and fittings	2,000,000	0	0	2,000,000
ICT Equipment, Software and Other ICT Assets	81,500	0	0	81,500
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	16,704,500	0	0	16,704,500

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Mabwaita Primary School	Equity	530199191092	1,384	-
Ketiisiek Primary Sch	Equity	530166861893	152,450	-
Kaptengewet Primary School	Equity	530277687497	180	-
Ngainet Primary School	Equity	530280546571	1,620	-
Kabartegan Pri School	Equity	530279595227	34,643	-
Kapsumet Pri School	Equity	530271572514	679,790	-
Kusumek Pri School	Equity	530279028440	327	-
Simoton Pri School	Equity	530198945730	1,954	-
Ririat Pri School	Equity	530268097824	35	-
Kaptele Pri School	Equity	530294393759	331	-
Kelboluk Pri	Equity	530271410298	10	-
Kiptenden Pri.	Equity	530279537969	600	-
Cheplanget Junior Pri.	Equity	530279027422	650	-
Kabitungu Pri.	Equity	530279681351	1,000	-
Chesingoro Pri.	Equity	530162170297	1,140	-
Tembwo Pri.	Equity	530165579291	1,780	-
Koituk Pri.	Equity	530277633473	1,825	-
Tepkutwet Pri	Equity	530277700084	180	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kapsimbiri Pri.	Equity	530270733706	770	-
Koitabai Pri	Equity	530270015280	1,470	-
Kaldit Pri.	Equity	530271405163	5,049	-
Nganaset Pri.	Equity	530197539879	886	-
Kapsogut Pri.	Equity	530196910493	221	-
Wochi Pri.	Equity	530279589510	35	-
Kamachumo Pri.	Equity	530279003048	170	-
Chebagal Pri.	Equity	530272403400	2	-
Cheplanget Pri.	Equity	530165668723	215	-
Bakitira Pri	Equity	530279718364	170	-
Kapsenetwet Pri.	Equity	530193692486	95	-
Kipsamoi Primary School	Equity	530198612971	826	-
Kimugul Primary School	Equity	530277645787	1,630	-
Rungut Pri School	Equity	530280469427	17,281	-
Soet Pri School	Equity	530195538456	1,876	-
Kelunet Pri School	Equity	530169265620	5,519	-
Kamanamsim Pri School	Equity	530192550030	12,899	-
Kapcheboi Pri School	Equity	530277676355	0	-
Kaborus Pri School	Equity	530294393795	0	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Kaminjeiwet Pri School	Equity	530277692254	350	-
Cheribo Ochi Pri School	Equity	530271405329	3,660	-
Mombwo High School	Equity	530196918068	580	-
Kapkatet High School	Equity	530282053850	87,531	-
Kaminjeiwet Sec School	Equity	530277735240	3,558,102	-
Kapsinendet Sec School	Equity	530268801916	3,468,862	-
Rungut Sec School	Equity	530164725107	683	-
Siongi Sec School	Equity	530280387135	1,200,660	-
Sosit Day Sec School	Equity	530266417930	445	-
Lalagin Secondary School	Equity	530277701870	3,505	-
Kabitungu Secondary School	Equity	530279681351	1,000	-
Kaprorret Sec	Equity	280266121451	3,206,980	-
Kamanamsim Sec School	Equity	530279944496	280	-
Tengecha Girls Sec	Equity	530281035861	4,950	-
Litein Police Station	Equity	530280363848	485,999	-
Bureti Dcc's Residence	Equity	530280401130	600	-
Total			12,952,537	

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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)
NIL	NIL	NIL	NIL	NIL

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Name: Esau Kemboi
Fund Account Manager.