

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY: WEDNESDAY
REPORT	DEPUTY MAJORITY LEADER
CLERK-AT THE-TABLE:	FINLAY MURIUKI

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OF THE AUDITOR-GENERAL

ON

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

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





BURETI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

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1. Acronyms and Glossary of Terms

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

NGCDFC- National Government Constituency Development Fund Committee

Bureti Constituency

National Government Constituencies Development Fund (NGCDF)

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- 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)

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

(f) Bureti Constituency NGCDF Bankers

Equity Bank (specify the constituency account banker details)

Equity Bank Limited

Litein Branch

A/C No. 0530261223447

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Esau Kemboi
2.	Sub-County Accountant	Joseph Kemei
3.	Chairman NGCDFC	Benard Ngetich
4.	Member NGCDFC	Jackline Chebet

(c) 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.

(d) Bureti Constituency NGCDF Headquarters

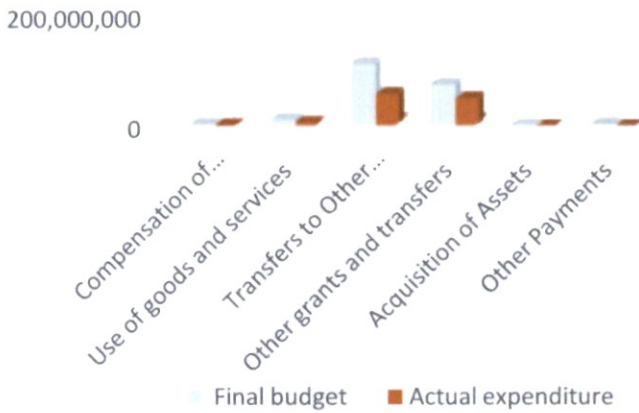
P.O. Box 43
NGCDF Building/House/Plaza
Next to Bureti Sub-County Headquarters
Litein, Kericho County

(e) Bureti Constituency NGCDF Contacts

Telephone: (254) 723501835
E-mail: cdfbureti@ngcdf.go.ke
Website: www.ngcdf.go.ke

Below is an analysis of final budget against actual expenditure;

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.Kaporet Day Secondary School- Construction of 4 classrooms storey building



3. NG-CDFC Chairman's Report



The Bureti National Government Constituency Development Fund in the Financial Year 2022/2023 had a total receipt from the NGCDFB of Kshs. 88,000,000. During the Financial year Kshs 91,103,375. was spent. This left a balance of Kshs 13,994,836 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 55,571,367. 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 2022/2023 on time.

4. Statement Of Performance Against Predetermined Objectives for FY2022/23

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* 2022-2027 plan are to:

- 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 2022/23 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 - improved physical security infrastructure	-Number of physical infrastructure in police station, DO's offices, Chiefs' Offices.	In the FY 2022/2023 the NG-CDFC completed security project namely Litein Police Station, Bureti DCC Residence & Sosit Chiefs Office

We look forward to a better Performance in the next financial year 2023/2024

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.



.....
Benard Ngetich

CHAIRMAN NGCDF COMMITTEE:

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

		e i.e. National Police Service and National Government Administrati on offices (DCC, ACC, Chiefs)		
Environment	<ul style="list-style-type: none">-To enhance sustainable environmental management-To increase forest cover and enhance agro-forestry at household level	<ul style="list-style-type: none">- increased awareness on environment protection.- increased number of trees planted in primary and secondary schools-enhanced water harvesting, programs in institutions	<ul style="list-style-type: none">-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	<ul style="list-style-type: none">- In the financial year 2022/2023 the Bureti NGCDFC did not implement environmental projects in the Constituency.
Sports	<ul style="list-style-type: none">-To engage the youths on sport activities to promote talent, peace and unity	<ul style="list-style-type: none">- United youths on matters of development- Improved talents in sport activities	<ul style="list-style-type: none">-Number of youths engage in sport activities-new number of sports talent within the constituency	<ul style="list-style-type: none">In the financial year 2022/2023, 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.

5. Statement of Governance

The process of appointment of members of the committee

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee.

A vacancy shall occur in Constituency Committee upon— commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications, consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act (7). The officer of the Board seconded to the Constituency shall within seven days of the selection process submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b),(c),(d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette

The process of removal of a committee member

Removal of a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with the Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

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4. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
5. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
6. Consult with relevant government departments to ensure that cost estimates for projects are realistic; etc

If at a meeting held, members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued. The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response, elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

A Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication, consider the matter and issue a final declaration which shall be binding on all parties.

A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

Roles and functions of the committee members

The functions of a Constituency Committee include among others: -

1. Constituency build the capacity of project management committees and Committee.
2. Sensitize the Community on the operations of the Fund;
3. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;

- 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

6. 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.

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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

Fund Account Manager

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-

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.

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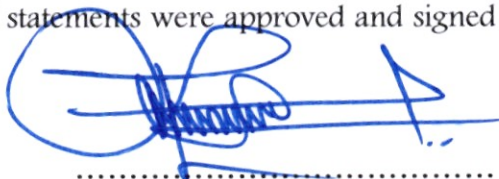
the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Bureti Constituency financial statements were approved and signed by the Accounting Officer on 14/9 2023.



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



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

7. 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2023, 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 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

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Bureti Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unbalanced Statement of Assets and Liabilities

The statement of assets and liabilities reflects a balance of Kshs.13,706,704 in respect of net financial assets which is at variance with the net financial position of Kshs.13,994,836 resulting to an unexplained variance of Kshs.288,132.

In the circumstances, the accuracy and completeness of balances in the statement of assets and liabilities could not be confirmed.

2. Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.13,994,836 and as disclosed in Note 12A to the financial statements. Review of bank reconciliation statement for the month of 30 June, 2023 revealed payments in cash book not in bank statement (un-presented cheques) amounting to Kshs.22,732,641. However, cheques totalling Kshs.1,875,000 relate to stale cheques which had not been reversed in the cash book as at 30 June, 2023. In addition, the stale cheques include amounts of Kshs.800,000 and Kshs.1,000,000 disbursed to secondary and primary schools respectively for projects that were never implemented. No explanation was provided by Management for the failure to implement the projects.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.13,994,836 could not be confirmed.

3. Inaccuracies of the Opening Balances

The statement of receipts and payments reflects acquisition of assets comparative amount of Kshs.255,000 while the prior audited financial statements reflect a nil balance resulting in unexplained variance of Kshs.255,000.

In the circumstances, the accuracy of the acquisition of assets comparative amount of Kshs.255,000 could not be confirmed.

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Bureti Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the

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

4. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services balance of Kshs.2,937,934 which includes an amount of Kshs.1,336,000 in respect to training expenses. However, review of supporting expenditure schedules revealed that an amount of Kshs.547,200 was not supported with invitation letters, training itinerary, signed attendance registers, payment schedules and reports.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.547,200 could not be confirmed.

5. Lack of Ownership Documents - Sugutek Primary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government entities balance of Kshs.14,370,000 which includes amounts of Kshs.11,670,000 in respect of transfers to primary schools. Review of the supporting documents and payment vouchers provided for audit, revealed that an amount of Kshs.1,150,000 was paid for acquisition of a parcel of land measuring 0.7 acres via a sale agreement signed and dated 9 May, 2022. However, audit verification on 20 March, 2023 revealed that, despite transfer of the full amount to the owner, the school had not acquired ownership documents for the purchased land and the school is not registered as a primary school with the Ministry of Education. Further, supporting documents including valuation, survey report and official search were not provided for audit review.

In the circumstances, the ownership, and completeness of the expenditure of Kshs.1,150,000 in respect of purchase of land 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.188,012,835 and Kshs.88,000,000 respectively, resulting in an under-funding of Kshs.100,012,835 or 53% of the budget. Similarly, the Fund spent Kshs.91,103,375 against actual receipts of Kshs.88,000,000 resulting to over-utilization of Kshs.3,103,375 or 104% of the receipts.

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

My report is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

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. Implementation Status of Projects

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.14,370,000 as disclosed in Note 7 to the financial statements which includes amounts of Kshs.11,670,000 and Kshs.2,700,000 in respect of transfers to primary and secondary schools, respectively. Review of records revealed the following anomalies;

1.1 Irregular Disbursement to Chebwagan Secondary Schools

Review of the supporting documents including payment vouchers revealed that an amount of Kshs.2,700,000 was transferred to Chebwagan Secondary School for the partial construction of dormitory block in tranches. The project was a roll over project from 2021/2022 financial year. However, the second disbursement balance of Kshs.1,500,000 was paid before the Project Management Committee submitted returns for the first tranche. This is contrary to Regulation 11(1) (y) of National Government Constituencies

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

Development Fund Regulations, 2016 which states that Constituency Committee shall ensure that the returns are received from PMC before funding is released for each phase of the project being implemented.

1.2 Abandoned Projects

The balance includes an amount of Kshs.600,000 each transferred to Kiptenden and Kapkusum Primary School for construction of 6 door latrines.

However, audit verification in March, 2024 revealed that the project had not been completed and the contractor was not on site. Additionally, supporting documents including the project expenditure returns were not provided for audit review.

In the circumstance, value for money may not have been obtained from the expected benefits of the project.

2. Failure to Remit Statutory Deductions

Review of records from Kenya Revenue Authority (KRA) indicates that the National Government Constituency Development Fund Bureti Constituency failed to deduct and remit taxes amounting to Kshs.366,105 as reported in KRA Taxpayer debt report. This is contrary to Section 37(1) of the Income Tax Act Cap 470 which requires an employer paying emoluments to deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

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

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

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

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

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Fundy 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.

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

- 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 control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 June, 2024

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

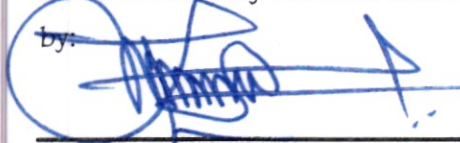
9. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	88,000,000	170,548,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		88,000,000	170,548,879
Payments			
Compensation Of Employees	4	2,604,928	2,904,796
Committee expenses	5	5,201,100	-
Use Of Goods and Services	6	2,937,934	10,683,634
Transfers To Other Government Units	7	14,370,000	99,759,685
Other Grants and Transfers	8	65,989,413	55,745,793
Acquisition Of Assets	9	-	255,800
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		91,103,375	169,349,708
Surplus/(Deficit)		(3,103,375)	1,199,171

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

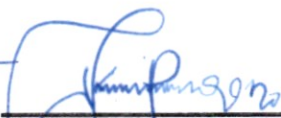
The Constituency financial statements were approved by the NGCDFC on 14/9 2023 and signed

by:



Fund Account Manager

Name: Esau Kemboi



National Sub-County Accountant

Name: Joseph Kemei
ICPAK M/No: 15725



Chairman NG-CDF Committee

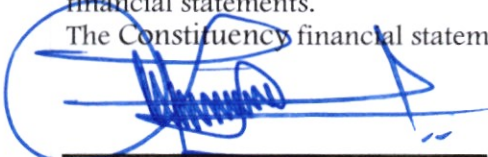
Name: Benard Ngetich

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****10. Statement Of Assets and Liabilities As At 30th June, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	13,994,836	17,091,211
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		13,994,836	17,091,211
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		13,994,836	17,091,211
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	288,132	-
Total Financial Liabilities		-	-
Net Financial Assets		13,706,704	17,091,211
Represented By			
Fund Balance B/Fwd	15	17,091,211	15,875,000
Prior Year Adjustments	16	7,000	17,040
Surplus/Deficit for The Year		(3,103,375)	1,199,171
Net Financial Position		13,994,836	17,091,211

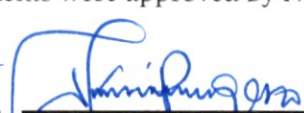
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 14/9 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, 2023

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	88,000,000	170,548,879
Other Receipts	3	-	-
Total Receipts		88,000,000	170,548,879
Payments			
Compensation Of Employees	4	2,604,928	2,904,796
Committee Expenses	5	5,201,100	-
Use Of Goods and Services	6	2,937,934	10,683,634
Transfers To Other Government Units	7	14,370,000	99,759,685
Other Grants and Transfers	8	65,989,413	55,745,793
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		91,103,375	169,093,908
Total Receipts Less Total Payments		-	-
Adjusted For:			
Prior Year Adjustments	16	7,000	17,040
Decrease/ (Increase) In Accounts Receivable	17	-	-
Increase/ (Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(3,096,375)	1,472,011
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(255,800)
Net Cash Flows from Investing Activities		-	(255,800)
Net Increase In Cash And Cash Equivalent		(3,096,375)	1,216,211
Cash & Cash Equivalent At Start Of The Year	12	17,091,211	15,875,000
Cash & Cash Equivalent At End Of The Year	12	13,994,836	17,091,211

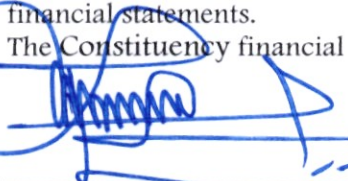
Bureti Constituency

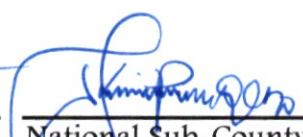
National Government Constituencies Development Fund (NGCDF)


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

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

The Constituency financial statements were approved by NG CDFC on 14/9 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

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

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

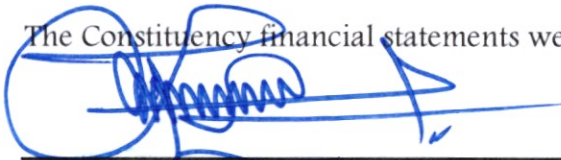
Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	30/06/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	158,832,745	17,091,211	12,088,879	188,012,835	88,000,000	100,012,835	
Proceeds from Sale of Assets							
Other Receipts							
Totals	158,832,745	17,091,211	12,088,879	188,012,835	88,000,000	100,012,835	55.9%
Payments							
Compensation Of Employees	4,072,716	1,216,204		5,288,920	2,604,928	2,683,992	49.3%
Committee Expenses	5,962,000	2,219,000		8,181,000	5,201,100	2,979,900	63.6%
Use Of Goods and Services	5,848,557	688,314		6,536,871	2,937,934	3,598,887	45%
Transfers To Other Government Units	72,943,168	7,060,000	8,450,000	88,453,168	14,370,000	74,083,168	16.2%
Other Grants and Transfers	66,506,304	5,489,481	3,638,879	75,634,664	65,989,413	9,645,251	87.2%
Acquisition of Assets							
Oversight Committee Expenses							
Other Payments	3,500,000	418,212		3,918,212	-	3,918,212	0.0%
Funds Pending Approval**							
Totals	158,832,745	17,091,211	12,088,879	188,012,835	91,103,375	96,909,460	48.5%

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

- i. On compensation of Employee budget 49.3% was utilized because employment of staff delayed for quite sometime
- ii. On Committee expenses budget 65.1% was utilized due to delayed disbursement of funds.
- iii. On Use of Goods and Services budget 43% was utilised this was due to delayed transfer of funds from NGCDFB
- iv. On transfer to other government units budget 16.2% was utilized this was due to delayed transfer of funds from NGCDF
- v. On Other Grants and Transfers budget 87.2% was utilised this was due to delayed disbursement of funds from NGCDFB.
- vi. On Other Payments Budget, 0.0% was utilised due to the ongoing Reallocation of projects process.

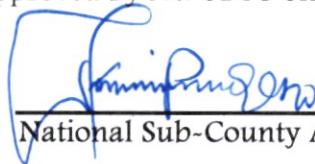
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	96,909,460
Less undisbursed funds receivable from the Board as at 30 th June 2023	82,921,624
	13,987,836
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	7,000
Cash and Cash Equivalents at the end of the 30 th June 2023	13,994,836

The Constituency financial statements were approved by NG CDFC on 14/9 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

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

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,072,716	1,216,204		5,288,920	2,604,928	2,683,992
1.2 Committee allowances	1,948,000	931,000		2,879,000	2,200,000	679,000
1.3 Use of goods and services	3,509,248	265,491		3,774,739	1,228,955	2,545,784
Sub-total	9,529,964	2,412,695		11,942,659	6,033,883	5,908,776
2.0 Monitoring and evaluation						
2.1 Capacity building	1,632,000	294,717		1,926,717	1,336,000	590,717
2.2 Committee allowances	2,814,000	1,288,000		4,102,000	3,131,079	970,921
2.3 Use of goods and services	318,982	128,106		447,088	243,000	204,088
Sub-total	4,764,982	1,710,823		6,475,805	4,710,079	1,765,726
3.0 Emergency	7,636,190			7,636,190	7,600,000	36,190
Sub-total						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	38,593,460			38,593,460	38,593,460	-
4.3 Tertiary Institutions	15,000,000			15,000,000	15,000,000	-
4.4 Universities						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.5 Social Security		1,998,000		1,998,000	1,977,907	20,093
Sub-total	53,593,460	1,998,000	-	55,591,460	55,571,367	20,093
5.0 Sports	3,176,654	2,863,114		6,039,768	2,818,046	3,221,722
Sub-total	3,176,654	2,863,114	-	6,039,768	2,818,046	3,221,722
6.0 Environment						
Sub-total						
7.0 Primary Schools Projects						
Kipsamoi Primary School	1,200,000			1,200,000		1,200,000
Kimoro Primary School	2,400,000			2,400,000	2,400,000	-
Koiyet Primary School	1,200,000			1,200,000	1,200,000	-
Tegat Primary School	1,200,000			1,200,000		1,200,000
Cheplanget Junior Primary School	1,200,000			1,200,000	1,200,000	-
Kamencho Primary School	2,400,000			2,400,000	2,400,000	-
Masubeti Primary School	3,600,000			3,600,000		3,600,000
Kaldit Primary School	1,200,000			1,200,000		1,200,000
Sugutek Primary School	170,000			170,000	170,000	-
Kapkitony Primary School	1,800,000			1,800,000		1,800,000
Cheribo Primary School	1,200,000			1,200,000		1,200,000
Ngeny Primary School	2,100,000			2,100,000		2,100,000
Kiptewit Primary School	5,500,000			5,500,000		5,500,000
Cheptendeniet Primary School	2,800,000			2,800,000		2,800,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kabisaga Primary School	1,200,000			1,200,000	1,200,000	-
Kaptele primary school	773,168			773,168		773,168
Koitabai Primary School	1,200,000			1,200,000	1,200,000	-
Kimugul Primary School	2,100,000			2,100,000		2,100,000
Kipkosil Primary School	1,200,000			1,200,000		1,200,000
Kaptirbet Primary School	3,200,000			3,200,000		3,200,000
Chamamanyik Primary School	1,200,000			1,200,000		1,200,000
Bakitira Primary School	1,200,000			1,200,000		1,200,000
S.t Paul Charera Special Primary School	1,900,000			1,900,000	1,900,000	-
Botoni Primary School	1,200,000			1,200,000		1,200,000
Bargiro Primary School	1,200,000			1,200,000		1,200,000
Togoben Primary School	1,200,000			1,200,000		1,200,000
Kamachumo Primary School			2,000,000.00	2,000,000		2,000,000
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
Sub-total	45,543,168	1,100,000	2,000,000.00	48,643,168	11,670,000	36,973,168
8.0 Secondary Schools Projects						
Kelunet Secondary School	3,000,000			3,000,000		3,000,000
Kabusienduk Secondary School	3,200,000			3,200,000		3,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sebetet Day Secondary School	3,200,000			3,200,000		3,200,000
Rungut Secondary School	1,200,000			1,200,000	1,200,000	-
Lalagin Secondary School	3,200,000			3,200,000		3,200,000
Sosit Day Secondary School	1,200,000			1,200,000		1,200,000
Kiptororgo Secondary School	3,200,000			3,200,000		3,200,000
Ngainet Secondary School	1,200,000			1,200,000		1,200,000
Getarwet Day Secondary School		460,000		460,000		460,000
Chebwan Secondary School		1,500,000		1,500,000	1,500,000	-
Chelilis Girls High School		2,000,000				
Tengecha Girls High School		1,000,000				
Tengecha Boys High School		1,000,000				
Cheborge Girls High School			2,000,000.00	2,000,000		2,000,000
Kapkarin Secondary School			1,500,000.00	1,500,000		1,500,000
Sosit Day Secondary School			500,000.00	500,000		500,000
Mombwo Secondary School			1,500,000.00	1,500,000		1,500,000
Getarwet Day Secondary School			950,000.00	950,000		950,000
Sub-total	19,400,000	5,960,000	6,450,000.00	31,810,000	2,700,000	29,110,000
9.0 Tertiary institutions Projects (List all the Projects)						
Bureti TTI-Tebesoni Campus	8,000,000			8,000,000		8,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	8,000,000			8,000,000		8,000,000
10.0 Security Projects						
Mabasi Assistant Chiefs Office	1,500,000			1,500,000		1,500,000
Mabasi Assitant Chiefs Office	600,000			1,038,879		1,038,879
Cheplanget Police Station		61,121	438,879.00	500,000		500,000
Itoik Chiefs office			550,000.00	550,000		550,000
Kabartegan Police Station			850,000.00	850,000		850,000
Bureti Dcc's Residence			1,800,000.00	1,800,000		1,800,000
Itoik Chief's Office		407,246		407,246		407,246
Ngesumin Chiefs Office		160,000		160,000		160,000
Sub-total	2,100,000	628,367	3,638,879.00	6,367,246		6,367,246
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total						
12.0 Oversight Committee Expenses (itemize)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,000			20,000		20,000
Accommodation-Domestic Travel	25,000			25,000		25,000
Domestic Travel and Subsistence & Other Transport Costs	15,000			15,000		15,000
Committee Expenses	1,200,000					
Other Committee expenses	225,000					
Fuel , Oil & Lubricants	103,327			103,327		103,327
Sub-total	1,588,327			1,588,327		1,588,327
13.0 Others						
13.1 Strategic Plan	3,500,000	3,620		3,503,620		3,503,620
13.2 Innovation Hub		414,592		414,592		414,592
Sub-total		418,212		418,212		418,212
Funds pending approval**						
Total	158,832,745	17,091,211	12,088,879	188,012,835	91,103,375	96,909,460

14. 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.

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Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

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Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO B047450		33,000,000
AIE NO B041290		44,000,000
AIE NO B047710		22,000,000
AIE NO B049297		5,000,000
AIE NO B104322		12,000,000
AIE NO. B104322		12,000,000
AIE NO B096578		19,000,000
AIE NO B140790		23,088,879
AIE NO A888995		460,000
AIE NO B185024	7,000,000	
AIE NO B185570	15,000,000	
AIE NO B185318	6,000,000	
AIE NO B185855	5,000,000	
AIE NO B206307	12,000,000	
AIE NO B205696	12,000,000	
AIE NO.B205535	16,000,000	
AIE NO. B207775	15,000,000	
Total	88,000,000	170,548,879

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-

Bureti Constituency

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3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,430,020	2,904,796
NHIF	46,700	
NSSF	128,208	
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	2,604,928	2,904,796

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	780,000	1,128,000
Other committee expenses	4,421,100	5,506,650
Total	5,201,100	6,634,650

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

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	89,134.00	59,972
Communication, supplies and services		278,794
Domestic travel and subsistence	703,800	538,010
Printing, advertising and information supplies & services	209,000.00	372,080
Rentals of produced assets	-	-
Training expenses	1,336,000	954,000
Hospitality supplies and services	600,000	840,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel , oil & lubricants	-	600,000
Other operating expenses	-	-
Bank Charges	-	5,640
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	400,488
Routine maintenance- other assets	-	-
Total	2,937,934	4,048,984

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	11,670,000	41,509,685
Transfers To Secondary Schools (See Attached List)	2,700,000	58,250,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	14,370,000	99,759,685

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	46,766,867	28,966,338
Bursary – tertiary institutions (see attached list)	8,072,500	10,465,055
Bursary – special schools (see attached list)	732,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	1,998,000
Security projects (see attached list)	-	1,600,000
Sports projects (see attached list)	2,818,046	2,666,400
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	7,600,000	10,050,000
Roads projects (see attached list)	-	-
Total	65,989,413	55,745,793

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	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	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	255,800

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Main account)</i>	13,994,836	17,091,211
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	-	-
	-	-
12 B: Cash on Hand	-	-
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	13,994,836.30	17,091,211

13. Outstanding Imprests

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

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023***Notes to the Financial Statement Continued*

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	288,132	945,057
Gratuity paid during the Year (C)	981,842	-
Closing Gratuity as at 30 th June D= A+B-C	288,132	945,057

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	17,091,211	15,875,000
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	17,091,211	15,875,000

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16. Prior Year Adjustments

	Balance b/f FY 2021-2022 as per Audited Financial statements	Adjustments	Adjusted Balance** BF FY 2022-2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	17,091,211	7,000	17,098,211
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	17,091,211	7,000	17,098,211

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	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	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	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	-	-
Net changes in accounts payables D-A	-	-

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023***Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	288,132	945,057
Others (<i>specify</i>)	-	-
Total	288,132	945,057

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	2,683,992	1,216,204
Committee expense	2,849,921	
Use of goods and services	3,728,916	2,878,314
Amounts due to other Government entities (see attached list)	73,583,168	13,970,315
Amounts due to other grants and other transfers (see attached list)	14,063,463	10,680,005
Acquisition of assets	-	-
Oversight Committee Expenses	-	-
Other Payments (<i>specify</i>)	-	418,212
Funds pending approval	-	
Total	96,909,460	29,163,050

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18.4: PMC account balances (See Annex 4)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	627,370.68	12,952,537
Total	627,370.68	12,952,537

Bureti Constituency
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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	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 30 th June 2023	Comments
NG-CDFC Staff				
1.Kipkoech Rotich	Accounts Assistant	9/03/2023	37,412	
2.Emmanuel Kurgat	Clerk Of Works	9/03/2023	37,412	
3.Gilbert Kipngetch Bett	Communication Technology Assitant	9/03/2023	30,480	
4.Lydia Cherotich	Administrative Assistant	9/03/2023	30,480	
5.Kipngeno Hillary	Records Management	9/03/2023	30,480	
6.Sharon Chepkorir	Office Assistant	9/03/2023	26,660	
7.Kiprono Cheruiyot	Driver	9/03/2023	26,660	
8.Mercy Chepkoech	Office Assistant	9/03/2023	26,660	
9.Justice Kipngeno Mutai	Support Staff	9/03/2023	20,944	
10.Laban Kiprotich Cheruiyot	Support Staff	9/03/2023	20,944	
Sub Total			288,132	
Grand Total			288,132	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Payment of Staff Salaries & Gratuity	2,683,992	1,216,204	Awaiting Disbursement from the board
1.2 Committee allowances	Payment of committee allowances	679,000	931,000	Awaiting Disbursement from the board
1.3 Use of goods and services	Purchase of fuel, repairs and maintenance, Printing and stationery	2,545,784	265,491	Awaiting Disbursement from the board
Sub-total		5,908,776	2,412,695	
2.0 Monitoring and evaluation				Awaiting Disbursement from the board
2.1 Capacity building	Training of NGCDF, Staff and PMC	590,717	294,717	Awaiting Disbursement from the board
2.2 Committee allowances	Payment of committee allowances	970,921	1,288,000	Awaiting Disbursement from the board
2.3 Use of goods and services	Purchase of fuel, repairs and maintenance, Printing and stationery	204,088	128,106	Awaiting Disbursement from the board
Sub-total		1,765,726	1,710,823	
3.0 Emergency	To cater for unforeseen occurrences	36,190		Awaiting Disbursement from the board
4.5 Social Security	Payment of NHIF to the vulnerable	20,093	1,998,000	Awaiting Disbursement from the board
Sub-total		20,093	1,998,000	Awaiting Disbursement from the board
5.0 Sports	Carry out constituency sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits	3,221,722	2,863,114	Awaiting Disbursement from the board
Sub-total		3,221,722	2,863,114	
Kipsamoi Primary School	Construction of one classroom to	1,200,000		Awaiting Disbursement from

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	completion			the board
Tegat Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Masubeti Primary School	Renovation of 23 Classrooms and Staffroom	3,600,000		Awaiting Disbursement from the board
Kaldit Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Kapkitony Primary School	Renovation to completion of 11 Classrooms and 3 No. offices	1,800,000		Awaiting Disbursement from the board
Cheribo Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Ngeny Primary School	Renovation of 9 Classrooms and 2 offices	2,100,000		Awaiting Disbursement from the board
Kiptewit Primary School	Renovation to completion of 18 Classrooms and a Staffroom	5,500,000		Awaiting Disbursement from the board
Cheptendeniet Primary School	Renovation of 10 Classrooms and Staffroom	2,800,000		Awaiting Disbursement from the board
Kaptele primary school	Renovation to completion of 2 classrooms	773,168		Awaiting Disbursement from the board
Kimugul Primary School	Renovation of 13 Classrooms	2,100,000		Awaiting Disbursement from the board
Kipkosil Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Kaptirbet Primary School		3,200,000		Awaiting Disbursement from the board
Chamamanyik Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Bakitira Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Botoni Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Bargiro Primary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Togoben Primary School	Construction of one classroom to	1,200,000		Awaiting Disbursement from

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	completion			the board
Kamachumo Primary School	Completion of Storey classroom	2,000,000	2,000,000.00	Awaiting Disbursement from the board
Kipkerieny Primary School	Construction of 2 Units Toilets	200,000	200,000	Awaiting Disbursement from the board
Soet Primary School	Construction of 3 Units Toilets	300,000	300,000	Awaiting Disbursement from the board
Bakitira Primary School	Construction of 3 Units Toilets	300,000	300,000	Awaiting Disbursement from the board
Kutwet primary school	Construction of 3 Units Toilets	300,000	300,000	Awaiting Disbursement from the board
Sub-total		36,973,168	3,100,000	
8.0 Secondary Schools Projects				Awaiting Disbursement from the board
Kelunet Secondary School	Construction of Dining Hall	3,000,000		Awaiting Disbursement from the board
Sebetet Day Secondary School	Construction of single science lab	4,250,000		Awaiting Disbursement from the board
Lalagin Secondary School	Construction of single science lab	4,250,000		Awaiting Disbursement from the board
Sosit Day Secondary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Kiptororgo Secondary School	Construction of single science lab	4,300,000		Awaiting Disbursement from the board
Ngainet Secondary School	Construction of one classroom to completion	1,200,000		Awaiting Disbursement from the board
Getarwet Day Secondary School	Completion of single science Lab	460,000	460,000	Awaiting Disbursement from the board
Chebwan Secondary School	Partial Construction of a 120 students capacity dorm	-	1,500,000	Awaiting Disbursement from the board
Chelilis Girls High School	Construction of storey Dorm	2000000	2,000,000	Awaiting Disbursement from the board
Tengecha Girls High School	Completion of storey dorm	1000000	1,000,000	Awaiting Disbursement from the board

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Tengecha Boys High School	Completion of storey dorm	1000000	1,000,000	Awaiting Disbursement from the board
Cheborge Girls High School	Completion of storey dorm	2,000,000	2,000,000.00	Awaiting Disbursement from the board
Kapkarin Secondary School	Completion of Dinning Hall	1,500,000	1,500,000.00	Awaiting Disbursement from the board
Mombwo Secondary School	Completion of Dinning Hall	1,500,000	1,500,000.00	Awaiting Disbursement from the board
Getarwet Day Secondary School	Completion of Science Lab	950,000	950,000.00	Awaiting Disbursement from the board
Sub-total		28,610,000	11,910,000	
9.0 Tertiary institutions Projects (List all the Projects)				Awaiting Disbursement from the board
Bureti Technical Training Institute- Tebesonik Campus	Completion of Storey building	8,000,000		Awaiting Disbursement from the board
Sub-total		8,000,000		
10.0 Security Projects				Awaiting Disbursement from the board
Mabasi Assistant Chiefs Office	Construction of Chiefs Office	1,500,000		Awaiting Disbursement from the board
Mabasi Assitant Chiefs Office	Land Purchase 0.2 Acres	600,000		Awaiting Disbursement from the board
Cheplanget Police Station	Completion of police station	500,000	500,000	Awaiting Disbursement from the board
Itoik Chiefs office	Land purchase 0.2Acre	550,000	550,000.00	Awaiting Disbursement from the board
Kabartegan Police Station	Land purchase 0.2 Acre	850,000	850,000.00	Awaiting Disbursement from the board
Bureti Dcc's Residence	Land Purchase 0.35 Acres	1,800,000	1,800,000.00	Awaiting Disbursement from the board
Itoik Chief's Office	Construction of Chiefs Office	407,246	407,246	Awaiting Disbursement from the board
Ngesumin Chiefs Office	Land purchase 0.1 Acre	160,000	160,000	Awaiting Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Sub-total		6,367,246	4,267,246	
12.0 Oversight Committee Expenses				Awaiting Disbursement from the board
Oversight committee expense	Payment of allowances, Fuel, Stationery	1,588,327		Awaiting Disbursement from the board
Sub-total		1,588,327		Awaiting Disbursement from the board
13.0 Others				Awaiting Disbursement from the board
13.1 Strategic Plan	Preparation of Bureti NG-CDF 5 Years strategic Plan	3,503,620	3,620	Awaiting Disbursement from the board
13.2 Innovation Hub		914,592	914,592	Awaiting Disbursement from the board
Sub-total		4,418,212	918,212	
Funds pending approval**				
Total		96,909,460	29,163,050	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022-2023
Land				
Buildings and structures	10,000,000			10,000,000
Transport equipment	4,623,000			4,623,000
Office equipment, furniture and fittings	2,000,000			2,000,000
ICT Equipment, Software and Other ICT Assets	81,500			81,500
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	16,704,500			16,704,500

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Bank	Account number	Bank Balance Current FY2022-2023	Bank Balance Previous FY2021-2022
Cheplanget Junior Primary School.	Equity	0530279027422	1,070.00	650.00
Koitabai Primary School	Equity	0530270015280	510.00	1,470.00
Kipsamoi Primary School	Equity	0530198612971	825.8	825.8
Koiyet Primary School	Equity	0530193798429	28.8	0
Tegat Primary School-	Equity	0530279318407	0	0
Kimoro Primary School	Equity	0530162134159	2,872.20	0
Kapchelach Primary School-Cdf	Equity	0530277685602	2,990.00	0
Kapcheboi Primary School-Cdf	Equity	0530277676355	900	0
Itoik Primary School	Equity	0530279528923	600,355.00	0
Kabitungu Pri Sch	Equity	0530279681351	2,200.00	1,000.00
Kamencho Pri Sch	Equity	0530166443683	-	-
Sugutek Primary School	Equity	0530282557727	1,195.00	0
Kabisaga Primary School	Equity	0530267016194	1,365.00	0
Rungut Secondary School	Equity	0530164725107	322.65	682.65.
Chebwan Boys High School	Equity	0530283536714	880.00	0
Kiptewit Primary School	Equity	0530279665722	1,082.90	0
Litein Police Station	Equity	0530280363848	1,299.00	485,999.00
Kapkusum Primary School	Equity	0530279650166	609.53	0

PMC	Bank	Account number	Bank Balance Current FY2022-2023	Bank Balance Previous FY2021-2022
Kapsogeruk Primary School	Equity	0530192551347	2,289.80	0
Kibugat Primary School	Equity	0530262218662	5075	0
Tegat Primary School-Cdf	Equity	0530279318407	0	0
Kiptenden Primary School	Equity	0530279537969	1,100.00	600
Cheborge Primary School	Equity	0530283299835	400.00	0
Mabwaita Primary School	Equity	530199191092	-	1,384
Ketiisiek Primary Sch	Equity	530166861893	-	152,450
Kaptebengwet 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
Rariat Pri School	Equity	530268097824	-	35
Kapele Pri School	Equity	530294393759	-	331
Kelboluk Pri	Equity	530271410298	-	10
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 Current FY2022-2023	Bank Balance Previous FY2021-2022
Kapsimbiri Pri.	Equity	530270733706	-	770
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
Cheplangat Pri.	Equity	530165668723	-	215
Bakihira Pri	Equity	530279718364	-	170
Kapsenetwet Pri.	Equity	530193692486	-	95
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
Kamanansim Pri School	Equity	530192550030	-	12,899
Kaborus Pri School	Equity	530294393795	-	0
Kamnjewet 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

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

PMC	Bank	Account number	Bank Balance Current FY2022- 2023	Bank Balance Previous FY2021-2022
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
Kaproret Sec	Equity	280266121451	-	3,206,980
Kamanamsim Sec School	Equity	530279944496	-	280
Tengecha Girls Sec	Equity	530281035861	-	4,950
Bureti Dcc's Residence	Equity	530280401130	-	600
Total			627,370.68	12,952,537

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****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)
	Unexplained Variance In Committee Allowance	<p>During the year under review imprest were issued for different components/sub items under use of goods category i.e Committee Allowances, Training Expenses, Other Committee Expenses, Domestic Travel Allowances. The above named sub items were declared under Note 5 of the Financial Statement.</p> <p>Imprest surrender vouchers supporting the above expenditure were availed and verified during the time of Audit Inspection. Therefore the assumption that imprest issued during the Financial Year were only for Committee Allowances is not correct.</p>	Not Resolved	30 th June 2024
	Budgetary Control and Performance	<p>The summary statement of appropriation reflects a final receipts budget and actual receipts on comparable basis of Kshs.198,512,758 and Kshs.186,423,879 respectively resulting to underfunding of Kshs.12,088,879 or 6 %.Further, the statement also reflects a final expenditure budget and actual expenditure incurred on comparable basis of Kshs.198,512,758 and Kshs.173,349,708 respectively resulting to an overall budget underutilization of Kshs.29,163,050(or 15%) of the budget.</p>	Not Resolved	30 th June 2024

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)
	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.	Not Resolved	30 th June 2024
	Incomplete Projects	<p>The statement of receipts and payments reflects transfer to other Government entities amount of Kshs 99,759,685 which Included transfers to secondary schools is Kshs. 58,250,000. The amount was remitted to 25 Nos of 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 as indicated in the table of the physically verified projects.</p> <p>In Addition out of the incomplete projects totalling to Kshs. 9,500,000, three projects namely Mombwo Sec. School, Gerawet Sec. School and Kapkarin Sec. School whose expenditure totalled to Kshs. 4,500,000 were roll over projects from the previous financial year. Further, it was observed that most of the incomplete projects visited, contractors were not on site and hence no</p>	Not Resolved	30 th June 2024

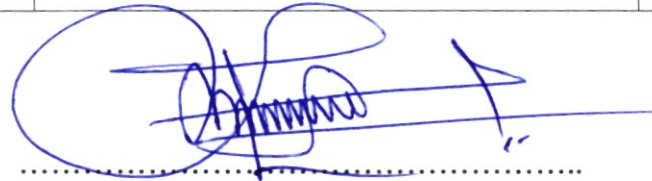
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>work was ongoing.</p> <p>In the circumstances, there was no value for money obtained on expenditure on incomplete projects.</p>		
	<p>Irregular Purchase of School Buses</p>	<p>The statement of receipts and payments reflects transfer to other government entities of Kshs. 99,759,685. Included in the balance is Kshs. 58,250,000 in respect of transfers to Secondary Schools out of which an amount of Kshs. 16,400,000 that 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 seating capacity being 46-seater for the buses the initial purchase price of Kshs. 8,200,000 was not reviewed accordingly. Further, review of financial records revealed that Kapsinendet Secondary school purchased a 46-Seater School bus from TMD Kenya in Thika. However, procurement records indicating how the bus was procured were not provided for audit review.</p> <p>In the circumstances, the regularity of expenditure of Kshs.16,400,000 on</p>	<p>Not Resolved</p>	<p>30th June 2024</p>

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)
		purchase of buses could not be confirmed.		
	Unsupported Project Expenditures	<p>The statement of receipts and payments and Note 6 to the financial statements reflects 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 under did not have valid contracts or agreements contrary to Section 135 of the Public Procurement and Asset Disposal Act, 2015.</p> <p>In the circumstances, Management was in breach of the law.</p>	Not Resolved	30 th June 2024
	Irregular Expenditure of Funds under Emergency Fund	<p>The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers totalling to Kshs. 55,745,793. Included in the balance is an of Kshs.10,500,000 incurred on construction of pit latrines in seven (7) schools under the emergency vote. However, the expenditure could not be classified as emergency in accordance with Section 8(1) of National Government Constituencies Fund Act 30 2015. Further, the expenditure was not supported with contract agreement as required by Section</p>	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		135 of the Public Procurement and Asset Disposal Act, 2015. In the circumstances, Management was in breach of the law.		



Name: Esau Kemboi
Fund Account Manager.

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