


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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DATE: 14 AUG 2024	DAY: WEDNESDAY
TABLED BY:	Hon. OWEN BATA MP DEPUTY LEADER OF THE MAJORITY PARTY
CLERK-AT THE-TABLE:	THE AUDITOR-GENERAL RUTH N. NTO

ON

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

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



AS 1000000



TESO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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)

1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

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;

- 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 Teso north 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)

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	Winston A. Lihanda
2.	Sub-County Accountant	Michael Odhiambo
3.	Chairperson NGCDFC	Mary Ijaa Oshoromo
4.	Member NGCDFC	Mary Wanjiru

(c) Fiduciary Oversight Arrangements

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

(d) Teso North Constituency NGCDF Headquarters

P.O. Box 255-50408
NG-CDF Complex
Nairobi-Uganda Highway
Kamuriai, KENYA

(e) Teso North Constituency NGCDF Contacts

Telephone: (254) 780 883 580
E-mail: cdfTESONORTHconstituency@ngcdf.go.ke
Website: www.cdfTESONORTHconstituency.go.ke

(f) Teso North Constituency NGCDF Bankers

Equity Bank Kenya Limited
Kamuriai Branch
A/C No. 1050278831272
P O Box 247-50408
Kamuriai Kenya.

(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

3. NG-CDFC Chairperson's Report



MARY JAA OSHOROMO

- On behalf of Teso North NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2022/2023 annual report and financial statements for the fund.
- Teso North NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Teso North constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees (Pmc's), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (Pmc), projects monitoring and regular ngcdf committee meetings.
- Teso North NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2016).
- The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.
- The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy.
- In addition, the fund supported retention of students in secondary and tertiary institutions through issuance of bursary. A total of Kes.50,370,953 was awarded as bursary to needy students in the constituency. NG-CDF Teso North committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

A). Budget Performance

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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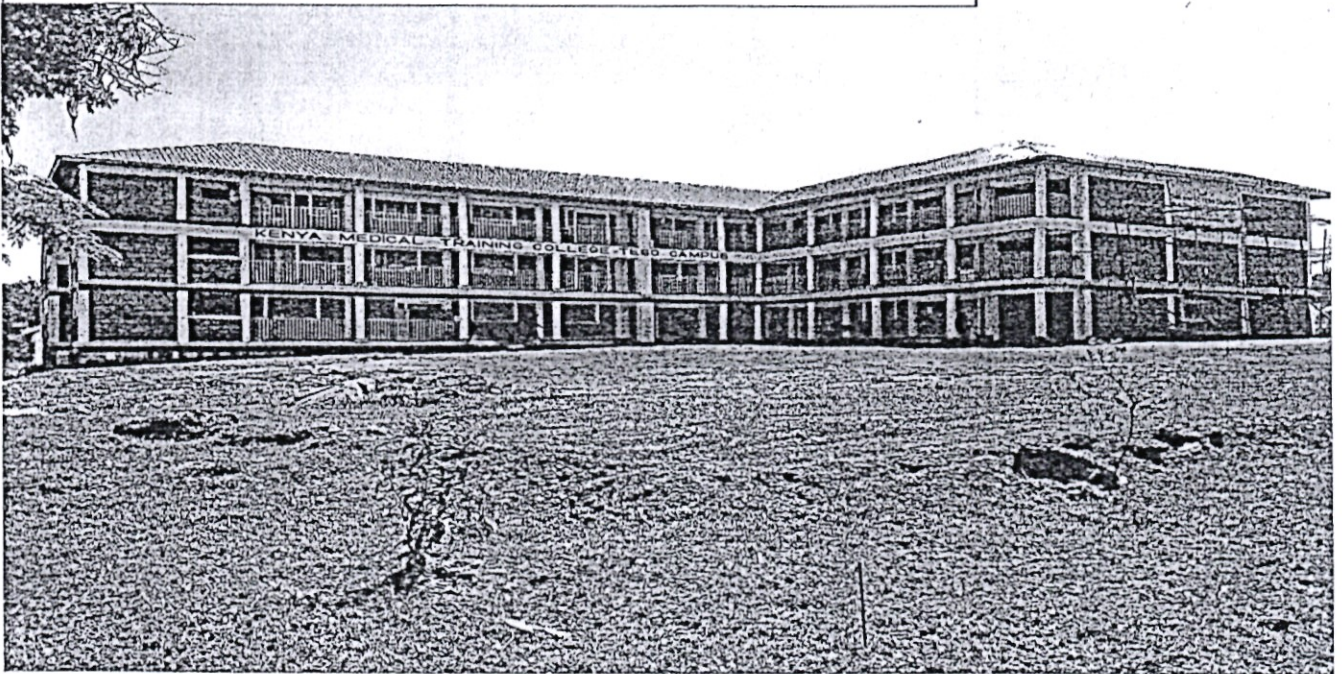
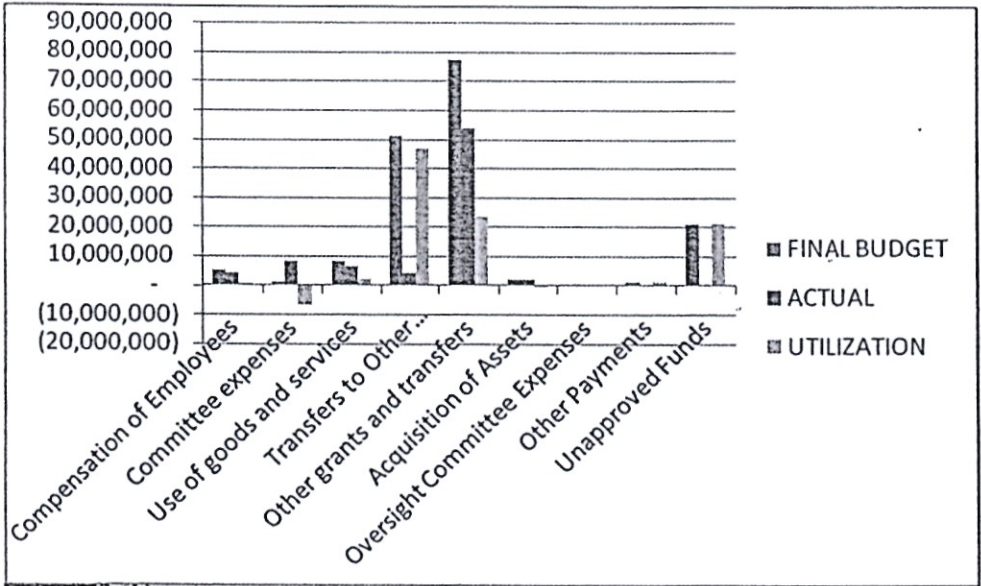
In the financial year ended June 30th, 2023, NG-CDF Teso North had a cumulative approved budget of Kshs 151,960,174 and the budget received from the NG-CDF Board except for funds pending approval was 87,000,000.

NG-CDFC Teso North disbursed the received funds as follows;

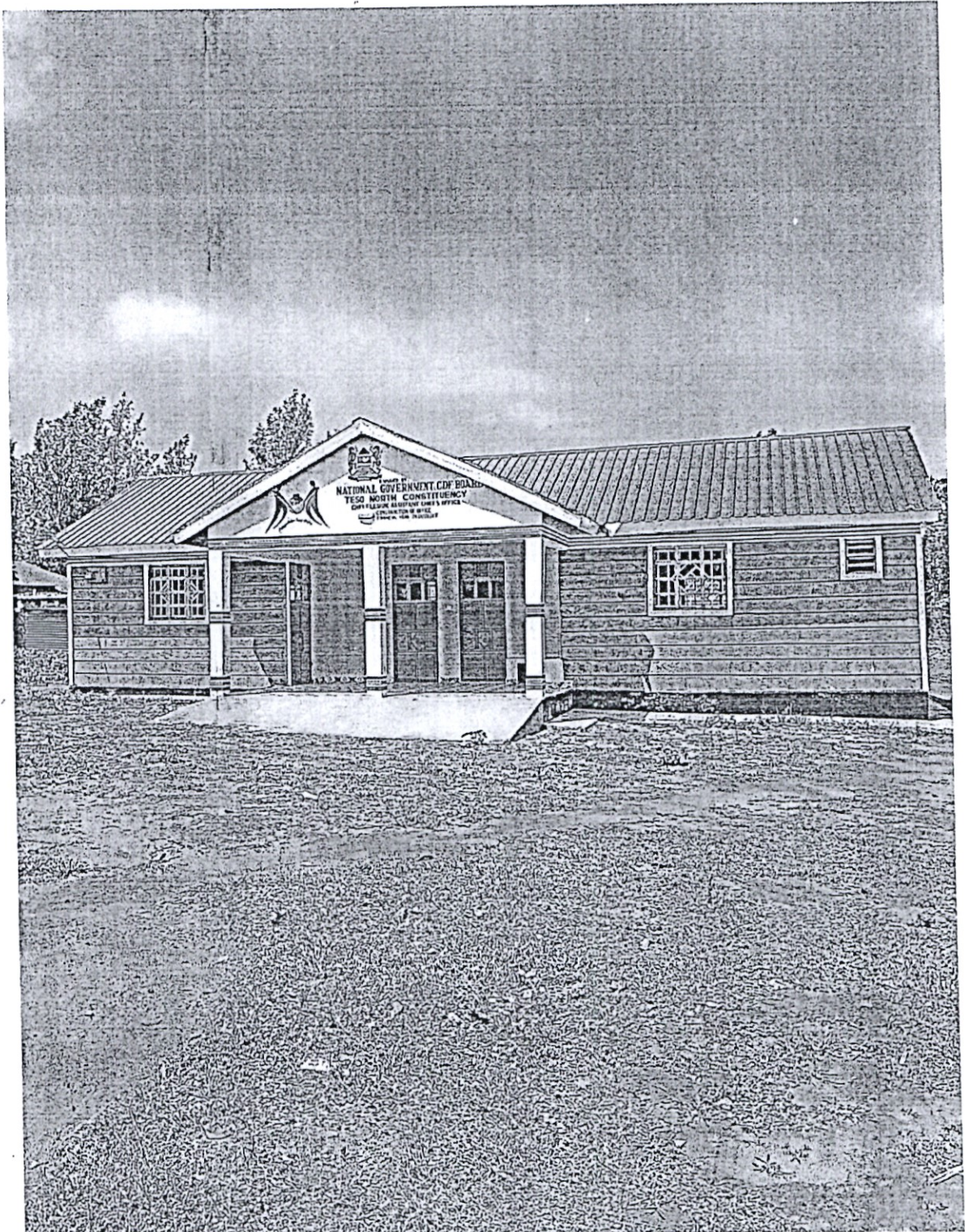
- Kshs.4,600,000 was disbursed to various schools and other government agencies for implementation of the approved projects,
- Kshs.50,370,953 was issued as bursaries to needy students in the constituency,
- Kshs.8,225,000 was used in payment of NG-CDF committee expenses,
- Kshs.6,473,979 was paid towards use of goods and services,
- Kshs.4,296,803 was used in payment of NG-CDFC staff salaries and gratuity,
- Kshs.3,039,203 was disbursed to NG-CDFC sports project to fund sporting activities,
- Kshs.840,000 was used to fund emergency occurrences in the constituency,
- Kshs.1,985,000 was paid towards refurbishment of constituency office.

The performance during the year is summarised as follows;

	FINAL BUDGET	ACTUAL	UTILIZATION	
Compensation of Employees	5,103,346	4,296,803	156,863	84%
Committee expenses	1,461,000	8,225,000	48,087	
Use of goods and services	8,554,156	6,473,979	137,770	76%
Transfers to Other Government Units	51,594,019	4,600,000	46,994,019	9%
Other grants and transfers	77,664,947	54,250,156	19,194,791	70%
Acquisition of Assets	2,000,000	1,985,000	15,000	99%
Oversight Committee Expenses	500,000	-	500,000	0%
Other Payments	1,500,000	-	1,500,000	0%
Unapproved Funds	21,033,220		21,033,220	



KMTC Kocholya: Construction of KMTC building to completion



Asst chief Chelelemuk in Angurai Center

B). Emerging issues related to NG-CDF in Teso North Constituency are;

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.

- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impact and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructure to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

C). NG-CDF Implementation challenges in Teso North Constituency are;

- ❖ Overdependence on the fund by the public and National government functions on all development related needs.

(To overcome this, NG-CDF Teso North Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).

- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.

(NG-CDF Teso North committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives).

- ❖ Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds

(To overcome this challenge, NG-CDF Teso North is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Teso North Committee remains steadfast in delivering on our mandate of transforming lives (maendeleo Kwa wote) thus creating a better society for all.



.....
Mary Ijaa Oshoromo
CHAIRPERSON NGCDF COMMITTEE

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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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 *Teso North Constituency 2022-2027* plan are to:

- a) Improve Education Standards.
- b) Improve Security.
- c) Conserve the environment.
- d) Nurture talent through sporting activities and art
- e) Increase youth, women and persons with disability participation in development objectives.

Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

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 Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	<p>In FY 22/23</p> <ul style="list-style-type: none"> -we increased Education infrastructure by 19 classrooms, in primary and 21 classrooms in secondary schools 4dormitories, 3laboratories, 4admin blocks,3 teachers house and 2 dining halls. - Bursary beneficiaries at all levels were as

				per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 22/23 We funded Aboloi chiefs' office Fencing of 1 acres of land with concrete poles and barbed wire and chain link and electrical wiring of the office Akichelesit Gsu Camp Drilling and equipping of a borehole Kamuriai Chiefs Office Completion of chiefs office ceiling and painting and purchase of furniture- executive office table, executive office chair, 3 ordinary office chairs
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land: -sustainable environmental management activities.	In FY 22/23 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 4,000 in number
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and	Increased engagement and persons earning a decent living from exploiting their sporting talent.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 22/23 -we organised the constituency sports tournament where trophies, games kits and balls were

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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	previously marginalized communities.	-reduced unemployment rate among the youth.		awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

5. Statement of Governance

Appointment of NGCDF Members

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).
 - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
 - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
 - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
 - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
 - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
 - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
 - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
 - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
 - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
 - j. Applications are received at the NG-CDF office and recorded in the application register.
 - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
 - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
 - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
 - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazetment
- iii. Upon gazetment the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

Removal of members

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

Roles and function of the committee

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs.5,000 for members and Kshs.7,000 for the Chairperson .

Ethics and Conduct

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, the conduct of members is also the act as some of the reasons for removing a member from the committee

Risk Management

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

6. Environmental and Sustainability Reporting

Teso North NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Teso North NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Sensitization of youth/ community on the impact of drugs after by construction of police stations supported by NG-CDF.

NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

NG-CDF staff Have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Teso north constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Teso North constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

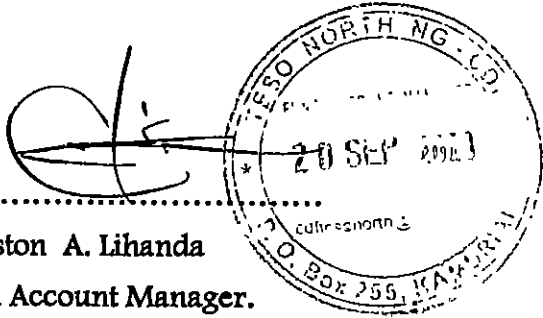
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



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**Winston A. Lihanda
Fund 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-Teso North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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.

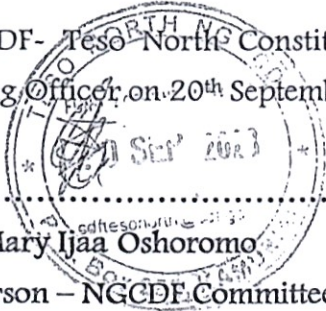
The Accounting Officer in charge of the NGCDF-Teso North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Teso North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Teso north Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Teso North Constituency financial statements were approved and signed by the Accounting Officer on 20th September, 2023.



.....
Name: **Mary Ijaa Oshoromo**
Chairperson – NGCDF Committee

.....
Name: **Winston A. Lihanda**
Fund Account Manager

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TESO NORTH 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Teso North Constituency set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Teso North 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Project Management Committee Account Balances

Note 19.4 to the financial statements Annex 5 reflects a balance of Kshs.38,789,362 in respect of ninety (90) Project Management Committee bank accounts. However, bank statements, bank confirmation certificates, bank reconciliation statements and cash books were not provided to support the balances. Further, the balances have remained the same as reflected in 2021/2022 financial year. No explanation was provided on status of the respective projects and why the funds have not been returned to the Constituency account to date.

In the circumstances, accuracy of PMC bank balance of Kshs.38,789,362 could not be confirmed.

2. Lack of Ownership Documents

Annex 4 to the financial statements reflects a balance of Kshs.24,727,374 in respect of fixed assets register. The balance includes Kshs.5,740,000 relating to transport equipment, out of which, an amount of Kshs.120,000 relates to a motor cycle. However, the log book for the motor cycle was not provided for audit.

In the circumstances, the ownership and completeness of the motor cycle balance of Kshs.120,000 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.54,250,156 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.17,434,494 and Kshs.32,936,459 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement receipts letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.50,370,953 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 - Teso North Constituency Management in accordance with ISSAI 130 on the 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 a final budgeted receipts and actual on comparable basis amounts of Kshs.169,410,688 and Kshs.103,043,580 respectively, resulting to under-funding of Kshs.66,367,108 or 39% of the budget. However, the Fund spent an amount of Kshs.79,830,939 against actual receipts of Kshs.103,043,580 resulting to an under-utilization of Kshs.23,212,641 or 23% of the actual receipts.

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

My opinion 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 the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues or given any explanation for the failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Failure to Insure Fixed and Movable Assets

Annex 4 on summary of fixed assets register reflects total fixed assets balance of Kshs.24,727,374. However, the assets were not insured against possible risks. This was contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 (Amended), 2022 which requires all assets to be insured in the name of the Board.

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, 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 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 time 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 judgment 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 Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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

20 June, 2024

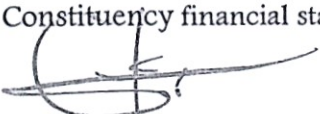
*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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9. Statement of Receipts and Payments for the Year Ended 30th June 2023

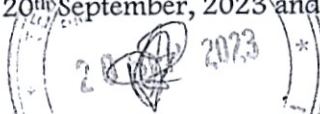
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	184,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	641,000	-
TOTAL RECEIPTS		87,641,000	184,177,758
PAYMENTS			
Compensation of employees	4	4,296,803	4,125,766
Committee expenses	5	8,225,000	6,170,186
Use of goods and services	6	6,473,979	11,847,360
Transfers to Other Government Units	7	4,600,000	92,500,000
Other grants and transfers	8	54,250,156	77,252,616
Acquisition of Assets	9	1,985,000	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		79,830,938	191,895,928
SURPLUS/DEFICIT		7,810,061	(7,718,170)

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 20th September, 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairperson NG-CDF Committee

Name: Winston A. Lihanda

Name: Michael Odhiambo

Name: Mary Ijaa Oshoromo

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

ICPAK M/No:

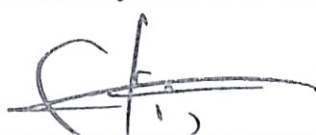
*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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10. Statement Of Assets and Liabilities As At 30th June, 2023


	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	24,799,406	15,402,580
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		24,799,406	15,402,580
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		24,799,406	15,402,580
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	99,250	-
Gratuity	14B	478,327	-
NET FINANCIAL SSETS		24,221,829	15,402,580
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	15,402,580	23,120,750
Prior year adjustments	16	1,009,188	-
Surplus/Defict for the year		7,810,061	(7,718,170)
NET FINANCIAL POSITION		24,221,829	15,402,580

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 20th September, 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairperson NG-CDF Committee

Name: Winston A. Lihanda

Name: Michael Odhiambo
ICPAK M/No:

Name: Mary Ijaa Oshoromo

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	184,177,758
Other Receipts	3	641,000	-
		87,641,000	184,177,758
Payments for operating activities			
Compensation of Employees	4	4,296,803	4,125,766
Committee expenses	5	8,225,000	6,170,186
Use of goods and services	6	6,473,979	11,847,360
Transfers to Other Government Units	7	4,600,000	92,500,000
Other grants and transfers	8	54,250,156	77,252,616
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		77,845,939	191,895,928
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	577,577	-
Prior year Adjustments	16	1,009,188	-
Net Adjustments		1,586,765	-
Net cash flow from operating activities		11,381,826	(7,718,170)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,985,000)	-
Net cash flows from Investing Activities		(1,985,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12	15,402,580	23,120,750
Cash and cash equivalent at END of the year		24,799,406	15,402,580

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National Government Constituencies Development Fund (NGCDF)
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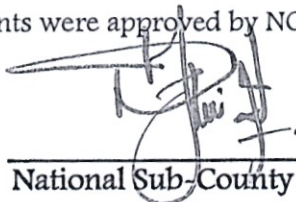
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 20th September, 2023 and signed by:



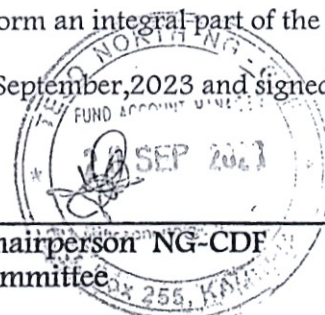
Fund Account Manager

Name: Winston A. Lihanda



National Sub-County
Accountant

Name: Michael Odhiambo
ICPAK M/No:



Chairperson NG-CDF
Committee

Name: Mary Ijaa Oshoromo

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	15,402,580	1,406,934	168,769,688	102,402,580	66,367,108	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		641,000.00		641,000	641,000	-	100.0%
TOTAL RECEIPTS	151,960,174	16,043,580	1,406,934	169,410,688	103,043,580	66,367,108	60.8%
PAYMENTS							
Compensation of Employees	4,453,666			4,453,666.00	4,296,803	156,863	96.5%
Committee expenses	2,611,000	5,662,087		8,273,087.00	8,225,000	48,087	99.4%
Use of goods and services	6,611,749			6,611,749.00	6,473,979	137,770	97.9%
Transfers to Other Government Units	50,187,085		1,406,934	51,594,019.00	4,600,000	46,994,019	8.9%

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
Other grants and transfers	64,861,454	8,583,493		73,444,947.00	54,250,156	19,194,791	73.9%
Acquisition of Assets	2,000,000			2,000,000.00	1,985,000	15,000	99.3%
Oversight Committee Expenses	500,000			500,000.00	-	500,000	0.0%
Other Payments	1,500,000			1,500,000.00	-	1,500,000	0.0%
Unapproved Funds	19,235,220	1,798,000		21,033,220.00		21,033,220	0.0%
TOTAL	151,960,174	16,043,580	1,406,934	169,410,688.00	79,830,939	89,579,749	47.1%

Explanatory Notes.

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

Transfers to Other Government Units it was under utilized due to late disbursement of funds
Other grants and transfers was under utilized due to late disbursement of funds

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

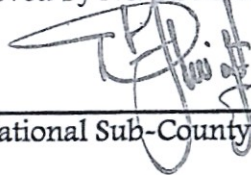
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	89,579,749
Less undisbursed funds receivable from the Board as at 30 th June 2023	66,367,108
	23,212,641
Increase/(decrease) Accounts payable	577,577
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	1,009,188
Cash and Cash Equivalents at the end of the 30 th June 2023	24,799,406

The Constituency financial statements were approved by NG CDFC on 20th September, 2023 and signed by:



Fund Account Manager

Name: Winston A. Lihanda



National Sub-County Accountant

Name: Michael Odhiambo
 ICPAK M/No:



Chairperson NG-CDF Committee

Name: Mary Ijaa Oshoromo

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	45,107	
	Kshs		Kshs	Kshs	Kshs	Ksh
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,453,666			4,453,666	4,296,803	156,863
1.2 Committee allowances	1,611,000	1,442,087		3,053,087	2,978,345	74,742
1.3 Use of goods and services	3,052,944	120,000		3,172,944	3,150,100	22,844
Total	9,117,610	1,562,087	-	10,679,697	10,425,248	254,449
2.0 Monitoring and evaluation						
2.1 Capacity building	750,000			750,000	750,000	-
2.2 Committee allowances	1,050,000	3,348,310		4,398,310	3,752,000	646,310
2.3 Use of goods and services	2,758,805	1,788,000		4,546,805	4,068,534	478,271
Total	4,558,805	4,100,000	-	8,658,805	8,570,534	88,271
3.0 Emergency						
3.1 Primary Schools						
Kolalaram Primary School					840,000	
3.2 Secondary schools						

*Teso North Constituency
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	45,107	
	Kshs		Kshs	Kshs	Kshs	Kshs
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
Total	7,636,190	6,950,468		14,586,658	840,000	13,746,658
4.0 Bursary and Social Security				-		-
4.1 Secondary Schools	30,000,000	3,348,310		33,348,310	17,434,494	15,913,816
Tertiary schools	23,186,061	(1,715,285)		21,470,776	32,936,459	(11,465,683)
4.3 Social Security				-		-
4.4 Special Needs				-		-
Total	53,186,061	1,633,025	-	54,819,086	50,370,953	4,448,133
5.0 Sports				-		-
Constituency Sports Tournament	3,039,203			3,039,203		3,039,203
Teso North Sports				-	1,000,000	(1,000,000)
Teso North Sports				-	2,039,203	(2,039,203)
Total	3,039,203			3,039,203	3,039,203	-

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c - d)
	2022-2023	Opening Balance (C/Bl) and AIA	Previous years Outstanding Disbursements	2022-2023	45,107	
	Kshs		Kshs	Kshs	Kshs	Kshs
6.0 Environment						
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
Kakapel Primary School	3,500,000			3,500,000		3,500,000
Total	3,500,000	-	-	3,500,000	-	3,500,000
8.0 Secondary Schools Projects						-
St. Augustine Kamolo SEC.			1,106,934	1,106,934		1,106,934

*Teso North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	45,107	
	Kshs		Kshs	Kshs	Kshs	Kshs
Kocholya Kenya Medical Training College	3,000,000			3,000,000		3,000,000
Rwatama Kenya Insititute of Highways and Building Technology.	5,000,000			5,000,000		5,000,000
Chamasiri Technical Training Institute			300,000	300,000		300,000
Achiya Echakara NYS				-	4,600,000	(4,600,000)
Total	46,687,085		300,000	46,987,085	4,600,000	42,387,085
10.0 Security Projects				-		-
Chelelemuk Sub Location Assistant Chiefs Office	1,000,000			1,000,000		
				-		-
				-		-
Total	1,000,000		-	1,000,000	-	-
11.0 Acquisition of assets				-		-
Teso North NG-CDF Office	2,000,000					
Malaja Limited	-		-	-	1,985,000	-

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Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	2,000,000				2,000,000	1,985,000	15,000
12.0 Oversight Committee Expenses (itemize)							
	-						
	-						
	-						
	-						
	-						
Total	500,000				500,000		500,000
13.0 Other payments							
Teso North Constituency NG-CDF Strategic Plan	1,500,000				1,500,000		
Total	1,500,000				1,500,000		
14.0 unallocated fund							

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	45,107	
	Kshs		Kshs	Kshs	Kshs	Kshs
Unapproved projects	19,235,220			19,235,220		19,235,220
AIA						-
PMC savings						
Total	19,235,220	1,798,000	-	21,033,220	-	19,235,220
	151,960,174	16,043,580	1,406,934	169,410,688	79,830,938	89,579,749

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

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

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 entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 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.

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
	Kshs	Kshs
Normal Allocation		
AIE NO,B185266	7,000,000	-
AIE NO.B206233	21,000,000	-
AIE NO.B206275	5,000,000	-
AIE NO.B205611	12,000,000	-
AIE NO.B205906	12,000,000	-
AIE NO.B207690	15,000,000	-
AIE NO.B207926	15,000,000	-
AIE NO. B105298		34,838,879
AIE NO. B140823		2,000,000
AIE NO. B105676		44,000,000
AIE NO. B128711		5,000,000
AIE NO. B154440		18,000,000
AIE NO. B105939		24,000,000
AIE NO. B163873	-	12,000,000
AIE NO. B154218	-	15,000,000
AIE NO. B089100	-	10,250,000
AIE NO. B154493	-	19,088,879
TOTAL	87,000,000	184,177,758

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

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3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	141,000	-
Hire of plant/equipment/facilities		-
Unutilized funds from PMCs	500,000	-
Other Receipts Not Classified Elsewhere (specify)		-
TOTAL	641,000	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023 Kshs	2021-2022 Kshs
NG-CDFC Basic staff salaries	2,376,540	2,824,530
Personal allowances paid as part of salary		
House allowance	304,200	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,516,163	1,193,671
Employer Contributions Compulsory national social security schemes	99,900	107,565
TOTAL	4,296,803	4,125,766

5. Committee Expenses

	2022-2023 Kshs	2021-2022 Kshs
Sitting allowance	4,107,600	5,970,186
Other committee expenses	4,117,400	-
Total	8,225,000	5,970,186

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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	4,218,836
Communication, supplies and services	39,450	9,450
Domestic travel and subsistence	327,100	2,837,836
Printing, advertising and information supplies & services	-	170,000
Rentals of produced assets	-	-
Training expenses	1,330,000	-
Hospitality supplies and services	226,200	2,932,500
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	2,871,588	496,000
Fuel , oil & lubricants	500,000	-
Other operating expenses	1,103,200	-
Bank Charges	76,441	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	1,182,738
Routine maintenance- other assets	-	-
TOTAL	6,473,979	11,847,360

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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	-	21,700,000
Transfers to Secondary Schools	-	9,600,000
Transfers to Tertiary Institutions	4,600,000	61,200,000
TOTAL	4,600,000	92,500,000

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	17,434,494	35,387,286
Bursary -Tertiary (see attached list)	32,936,459	18,538,240
Bursary- Special Schools	-	620,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	10,750,000
Sports Projects (see attached list)	3,039,203	3,283,037
Environment Projects (see attached list)	-	4,797,528
Emergency Projects (see attached list)	840,000	3,876,525
Roads Projects	-	-
TOTAL	54,250,156	77,252,616

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non-Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,985,000	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	1,985,000	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	2022-2023	2021-2022
	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>Equity Bank Kenya Limited, 1050278831272. (Main account)</i>	24,799,406	15,402,580
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	24,799,406	15,402,580
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
[

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
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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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)	99,250	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	99,250	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	1,516,163	-
Gratuity paid during the Year (C)	1,037,836	-
Closing Gratuity as at 30 th June D= A+B-C	478,327	-

15. Fund Balance B/F

	(1st July 2022-23)	(1st July 2021-22)
	Kshs	Kshs
Bank accounts	15,402,580	23,120,750
Cash in hand	-	-
Imprest	-	-
Total	15,402,580	23,120,750
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	15,402,580		15,402,580
Cash in hand	-	994,188	994,188
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>reversed cheque</i>)	-	15,000	15,000
Total	15,402,580	1,009,188	16,411,768

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
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	1,615,413	-
Deposits and Retention paid during the year ©	1,037,836	-
Closing accounts payable at 30th June (D=A+B-C)	577,577	-
Net changes in accounts payables D- A	577,577	-

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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	478,327.00	677,407
Others (<i>Retention</i>)	99,250	-
Total	577,577	677,407

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of Employees	156,863	8,646,480
Committee expenses	48,087	4,674,247
Use of goods and services	137,770	17,600,000
Transfers to Other Government Units	46,994,019	28,131,902
Other grants and transfers	19,194,791	-
Acquisition of Assets	15,000	-
Oversight Committee Expenses	500,000	
Other Payments	1,500,000	
Un approved	21,033,220	12,563,934
Total	89,579,750	71,616,563

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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	38,789,362	25,164,370
Total	38,789,362	25,164,370

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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				
Harrison Juma	Accounts Assistant	1.4.2021	78,600	Gratuity
Richard Muntekei	Clerk of Works	1.1.2023	78,600	
Jacinta Kemunto	Record Officer	1.2.2021	56,200	
Stephen Jesuni	Receptionist	1.11.2021	56,200	
Daniel Okware	Driver	1.2.2021	56,200	
Desmond Omunga	Security Officer	1.1.2023	36,442	
Michael Odeke	Security Officer	1.2.2021	36,442	
Philemon Osangir	Office Assistant	1.1.2023	43,200	
Augustine Etyang	Security Officer	1.10.2021	36,443	
1.				
2.				
3.				
	Sub-Total			
	Grand Total		478,327	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2022-2023	2021-2022
Compensation of employees	Payment of Basic salary to staff	156,863	499,680
Use of goods & services	Purchase of office general equipment	185,857	942,407
Amounts due to other Government entities			
Kakapel Primary School	Supply, installation, testing & commissioning of lightening arrester (Height 30 meters, Voltage 40Kv, Coverage radius 500 meters) to completion. Estimated	3,500,000.00	
St. Augustine Kamolo SEC.	Part payment of school bus	1,106,334	
Achiya Echakara National Youth Service	Additional funds for construction to completion of of 2 lecture rooms and an administration block with 5 units principals office, deputy unit head office, secretarys office, accounts office and training officer in charge office - walling, roofing, mechanical and electrical works, plastering, fitting of windows and doors, flooring, glazing, blundering, fitting ceiling & painting	9,800,000	
Achiya Echakara National Youth Service	Additional funds for completion of purchase of 14 acres of land @ Kshs.400,000 and Title deed processing fee Kshs.400,000	800,000	

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Name	Brief Transaction Description	Outstanding Balance	
		2022-2023	2021-2022
Achiya Echakara National Youth Service.	Construction to completion of 2 lecture rooms foundation works, walling, roofing, mechanical and electrical works, plastering, fitting of windows and doors, flooring, glazing, blundering, fitting ceiling & painting Kshs.3,000,000 and construction of a 4 door pit latrine with one chamber to cater for (male) Persons with Disabilities Kshs.577,359 and fencing of 14 acres of land using concrete posts, barbed wire & chain link Kshs.4,500,000	8,077,395	
Akiriamet Technical Teachers Trainers College	Construction to completion of 2 lecture rooms foundation works, walling, roofing, mechanical and electrical works, plastering, fitting of windows and doors, flooring, glazing, blundering, fitting ceiling & painting.	3,000,000	
Chamasiri Technical & Vocational College	One-off purchase of a 51 Seater Semi-Luxury Bus - Isuzu	9,762,300	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2022-2023	2021-2022
4.3 Social Security	Payment of NHIF to vulnerable families	1,908,000	1,908,000
4.4 Special Needs	Payment of Bursary to needy students	795,000	(3,503,285)
Emergency	Allocation towards unforeseen occurrences	13746658	6,870,441
Changara Chiefs Office	Construction of Chiefs Office	4500000	-
Sub-Total		19,195,390	
Acquisition of assets			
Malaja Limited	Teso North NG-CDF Office	15,000	-
Oversight Committee Expenses(itemize)		500,000	-
Others (specify)			
STRATEGIC PLAN	Teso North Constituency NG-CDF Strategic Plan	1,500,000	-
Sub-Total			
Funds pending approval		21,033,220	1,563,934
Grand Total		89,579,749	16,809,514

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	800,000	-	-	800,000
Buildings and structures	12,292,810	1,985,000	-	14,277,810
Transport equipment	5,740,000	-	-	5,740,000
Office equipment, furniture and fittings	2,167,164	-	-	2,167,164
ICT Equipment, Software and Other ICT Assets	1,742,400	-	-	1,742,400
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	22,742,374	1,985,000	-	24,727,374

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Annex 5 –PMC Bank Balances As At 30th June 2023*

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
ABOLOI CHIEFS OFFICE	Equity	1050282671329	299,488	299,488
ACHIYA ECHAKARA NYS	Equity	1050282556295	4,740,000.00	3,860,774
ACHIYA ECHAKARA SECONDARY SCHOOL	Equity	1050279682424	30,013	30,013
ACHUNET PRIMARY SCHOOL	Equity	1050282595281	1,000,000	473
ACK CHEMASIRI PRIMARY SCHOOL	Equity	1050279915488	998,867	254
ADANYA PRIMARY SCHOOL-CLASSROOM	Equity	1050278981085	710.00	710
ADURUKOIT PRIMARY SCHOOL	Equity	1050282675846	599,487.50	70,728
AKADETEWAI PRIMARY SCHOOL	Equity	1050279852235	97.50	98
AKADOT PRIMARY SCHOOL	Equity	1050279009742	256	256
AKICHELESIT GSU CAMP	Equity	1050279908039	1,594,220.70	1,546,221
AKICHELESIT PRIMARY SCHOOL	Equity	1050279808477	-150	-153
AKICHELESIT PRIMARY SCHOOL	Equity	1050279904923	3,857	237
AKIRIAMASIT PR SCHOOL	Equity	1050297569757	17,604	17,604
AKIRIAMET PRIMARY SCHOOL	Equity	1050280189004	341,376	82,588
AKIRIAMET PRIMARY SCHOOL	Equity	1050279928562	21,089	21,088.50
AKOBWAIT CHA SEC SCH	Equity	1050279035063	977,945	977,945
AKOLONG PRIMARY SCHOOL	Equity	1050279769783	4,786.50	4,787
AKUDIET PRIMARY SCHOOL	Equity	1050279736676	1,569	1,569
AKULONY PRIMARY SCHOOL	Equity	1050278927929	618	618
ALOETE PRIMARY SCHOOL	Equity	1050278960124	30,050	30,050
AMAGORO PRIMARY SCHOOL	Equity	1050279786100	614,885	15,290
AMONI PRIMARY SCHOOL	Equity	1050282819406	299,488	299,488
AMONI SECONDARY SCHOOL	Equity	1050278986616	338,890	7,387.50
CHAMASIRI TVC	Equity	1050279995296	1,014,810	1,014,810

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
CHANGARA CHIEFS OFFICE	Equity	1050279805755	1,828,508	1,828,508
CHELELEMUK ASSISTANT CHIEFS OFFICE	Equity	1050282651876	999,488	999,308
CHELELEMUK BOYS PRIMARY SCHOOL	Equity	1050279784294	175	175
DCC TESO NORTH OLD OFFICE	Equity	1050279818087	105	105
EKISEGERE PR SCHOOL	Equity	1050279091666	8,460	8,460
ELALAI PRIMARY SCHOOL	Equity	1050279767504	88	88
IKAPOLOK PRIMARY SCHOOL	Equity	1050278968980	94,780	1,600
KAEJO PRIMARY SCHOOL	Equity	1050282676150	300,000	188,600.00
KAGUTIO PR SCH	Equity	1050278931818	62,420	62,420
KAJEI PRIMARY SCHOOL	Equity	1050279064759	300,275	275
KAKAPEL PRIMARY SCHOOL	Equity	1050278895525	1,242	1,242
KAKAPEL SPECIAL SCHOOL	Equity	1050282648282	999,488	964,368
KAKEMER AP POLICE POST	Equity	1050280158444	1,501,257	1,501,257
KAKEMER RC PRIMARY SCHOOL	Equity	1050279818461	1,381,902	1,381,902
KAKERIAUT PRIMARY SCHOOL	Equity	1050278981906	2,148	2,148
KAKOLI PR SCHOOL	Equity	1050278899151	995	995
KALALARAN PRIMARY SCHOOL	Equity	1050278975803	9,489	16,639
KAMUNYELE PRIMARY SCHOOL	Equity	1050282648446	599,489	1,349
KAMURIAI CHIEFS OFFICE	Equity	1050278991549	400,350	400,350
KAMURIAI PR SCHOOL	Equity	1050278911852	1,560	1,560
KANGELEMUGE PRIMARY SCHOOL	Equity	1050278893129	868	868
KAPESUR PRIMARY SCHOOL	Equity	1050279724695	28,535	28,535
KATANYU PRIMARY SCHOOL	Equity	1050279785255	24,762	24,762
KATOTOI PRIMARY SCHOOL	Equity	1050282671015	619,488	3,829
KEKALET SECONDARY SCHOOL	Equity	1050278931144	500,657	500,657
KETEBAT PRIMARY SCHOOL	Equity	1050278982369	1,018,831	20,152
KMTC KOCHOLIA	Equity	1050279805702	3,911,404	2,916,812.15

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
KOCHOLYA CHIEFS OFFICE	Equity	1050278989288	320,623	87
KOKERI PRIMARY SCHOOL	Equity	1050279371109	1,640	1,640
KOLANYA BOYS HIGH SCH	Equity	1050276556805	94,965	94,965
KOLANYA BOYS PRIMARY SCHOOL	Equity	1050279008073	43,022	43,022
KOLANYA CHIEFS OFFICE	Equity	1050282649841	819,488	80,121
KOLANYA GIRLS PRIMARY SCHOOL	Equity	1050278902766	15,680	15,680
KOLANYA GIRLS PRIMARY SCHOOL	Equity	1050279911492	2,014,022	109,427
KONGOLOLO PRIMARY SCHOOL	Equity	1050278923894	512	512
KONGURAKOL PRIMARY SCHOOL	Equity	1050194459321	1,097	1,097
KORISAI PRIMARY SCHOOL	Equity	1050279741613	666,539	16,815
KORURUMA PR SCHOOL	Equity	1050278973866	125	125
MALABA POLICE STATION	Equity	1050282649834	2,219,488	11,190
MALABA TOWNSHIP PRIMARY	Equity	1050279052204	3,902	3,902
MALABA YOUTH EMPOWERMENT CENTRE	Equity	1050279368247	137,047	137,047
MATUMBAI PRIMARY SCHOOL	Equity	1050279914326	288	288
MODING CHIEFS OFFICE	Equity	1050279844096	24,959	24,959
MODING HIGH SCHOOL	Equity	1050263412349	1,001,670	1,001,670
MODING POLICE STATION	Equity	1050280070532	1,366	1,366
OKULEU CHIEFS OFFICE	Equity	1050277448096	407,480	24,141
OKULEU PRIMARY SCHOOL	Equity	1050278984274	686,208	20,444
ONYUNYUR PRIMARY SCHOOL	Equity	1050282619857	1,000,000	20,540
OPAARE PR SCHOOL	Equity	1050279010326	1,100	1,100
OSASAME PRIMARY SCHOOL	Equity	1050278912424	10,475	10,475
OSOPOTOIT PR SCHOOL	Equity	1050278971639	960	960
RWATAMA – KIHBT	Equity	1050282516481	6,000,000	5,000
RWATAMA PRIMARY SCHOOL	Equity	1050279067915	81,707	81,707
SA ADANYA SECONDARY SCHOOL	Equity	1050279905706	1,001,499	130,409

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
SA AEDOMORU SEC SCH	Equity	1050279014854	304	304
SA KOLANYA GIRLS NATIONAL SCHOOL	Equity	1050279914653	3,404,298.50	1,674,008
ST BENARD KAKURIKIT SECONDARY SCHOOL	Equity	1050279781850	6,619	6,619
ST JOHN KAJEI SECONDARY SCHOOL	Equity	1050263524603	955	955
ST JUDE KORISAI GIRLS SECONDARY SCHOOL	Equity	1050278979886	1,586,355	93,519
ST LAWRENCE AKAPIJAN PRIMARY SCHOOL	Equity	1050279908979	1,648	1,648
ST MARYS OSAJAI PRIMARY SCHOOL	Equity	1050279788565	528	528
ST THOMAS AMAGORO GIRLS SECONDARY SCH	Equity	1050279818828	47,768	47,768
ST. JUDE ONYUNYUR SEC	Equity	1050278925678	780	780
TESO NORTH AP CAMP	Equity	1050279917329	724	724
TESO NORTH DCC&APOS;S OFFICE	Equity	1050279111028	10	10
TOTOKAKILE PRIMARY SCHOOL	Equity	1050279909493	409	408.50
Total			38,789,362	19,670,932

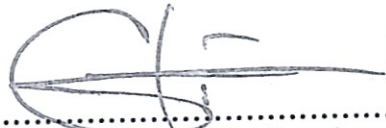
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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Prior year audit matters were all resolved.



 Winston A. Lihanda
 Fund Account Manager.

