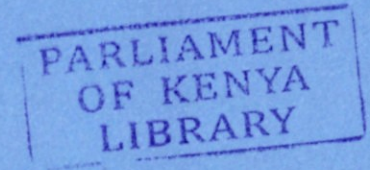


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 AUG 2024	DAY: THUR
TAKEN BY: Hon. KIMANI TCHUNGWA L.O.M	
CLASSIFIED BY: KEVIN OBIENO	

OF

THE AUDITOR-GENERAL

ON

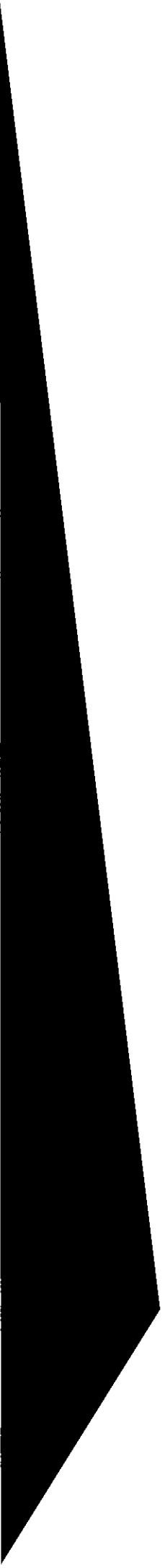
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KILGORIS CONSTITUENCY**

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



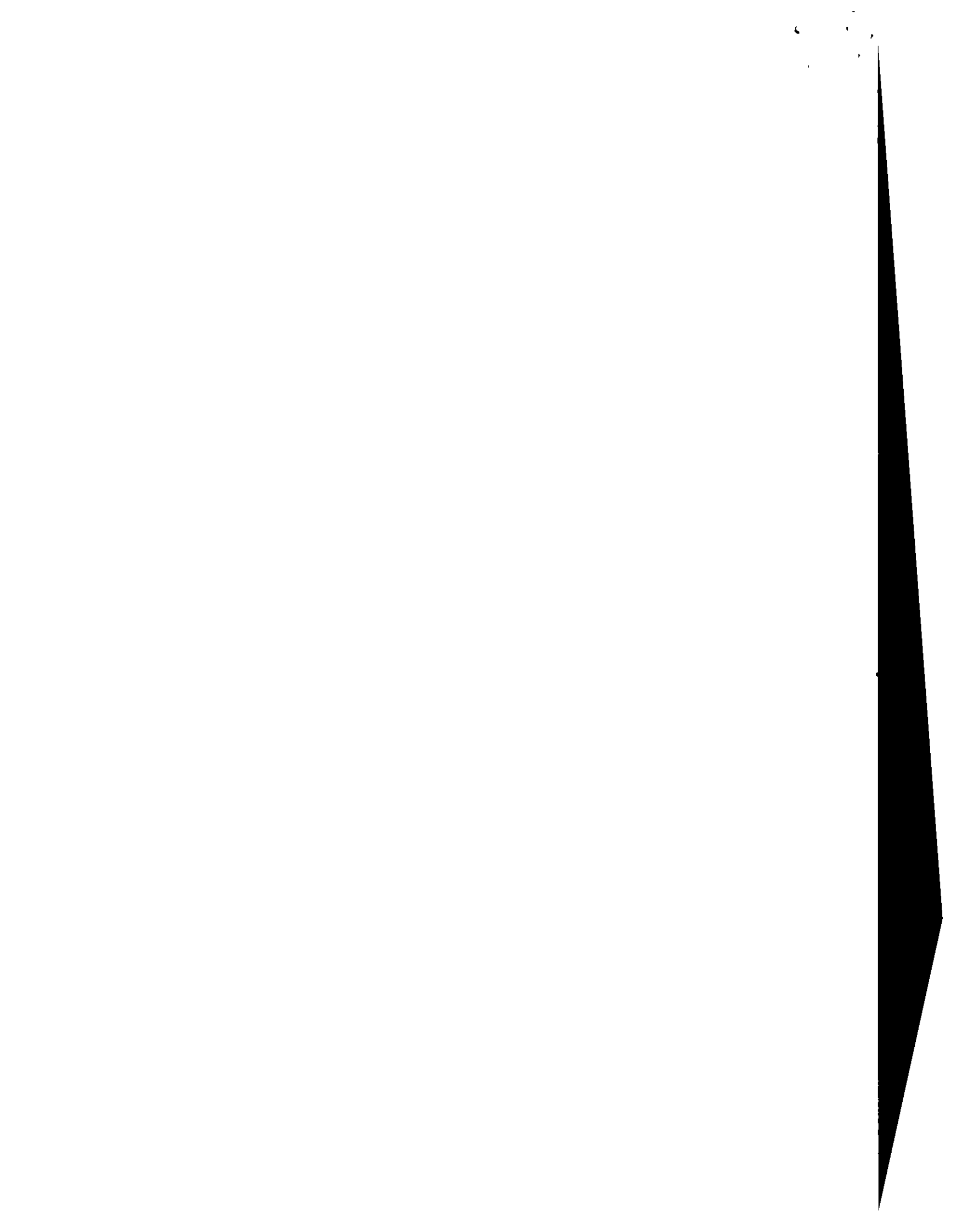
KILGORIS CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



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

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1. Acronyms and Glossary of terms

NG- CDF- National Government Constituency Development Fund

NGCDFB- National Government Constituency Development Fund Board

NGCDC- National Government Constituency Development Fund Board

PFM- Public Finance Management

IPSAS- International Public Sector Accounting Standards.

PMC- Project Management Committee

FY- Financial Year

AIA- Appropriation In aid

AMRC- Audit and Risk Management Committee

OSHA- Occupational Safety and Health Act

AIE – Authority to Incur Expenditure

ACC- Assistant County Commissioner

Dcc- Deputy County Commissioner

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;

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kilgoris 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	Lemarinpe N.Parsumpat
2.	Sub-County Accountant	Joseph A.Wesonga
3.	Chairman NGCDFC	Gideon S. Saruni
4.	Member NGCDFC	Jonanathan Kimanyal

(c) Fiduciary Oversight Arrangements

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

P.O. Box 361-40700
Kilgoris NG-CDF Building
Off Kisii Kilgoris Road Next to Sub –County Headquarters
Kilgoris, KENYA

(e) Kilgoris Constituency NGCDF Contacts

Telephone: (254) 724365797
E-mail: cdkilgoris.go.ke
Website: www.ngcdf.go.ke

(f) Kilgoris Constituency NGCDF Bankers

Equity Bank Limited
Kilgoris Branch
P.O. Box 203
Kilgoris, Kenya.
A/c No.1223261205890

(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

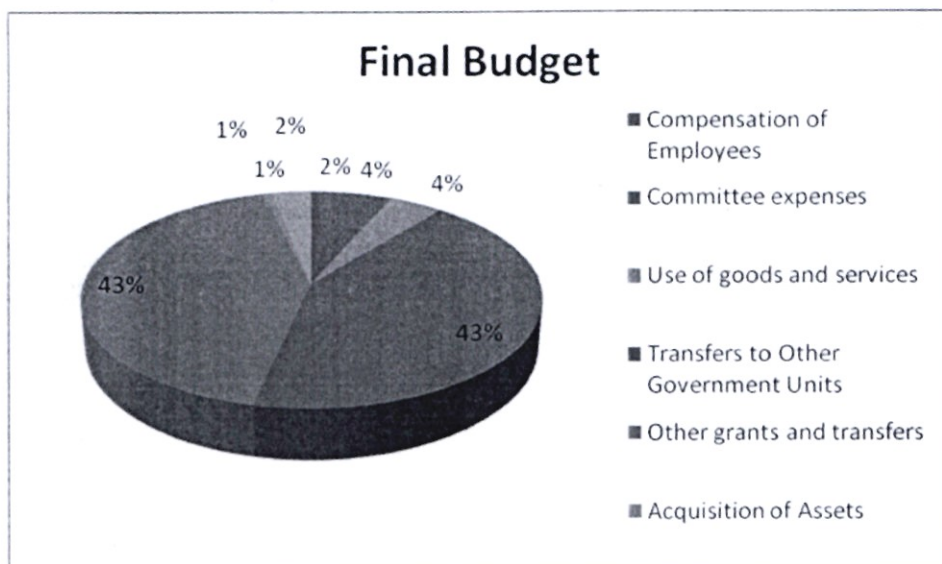
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman’s Report



Gideon Saruni, Kilgoris NG-CDFC Chairman

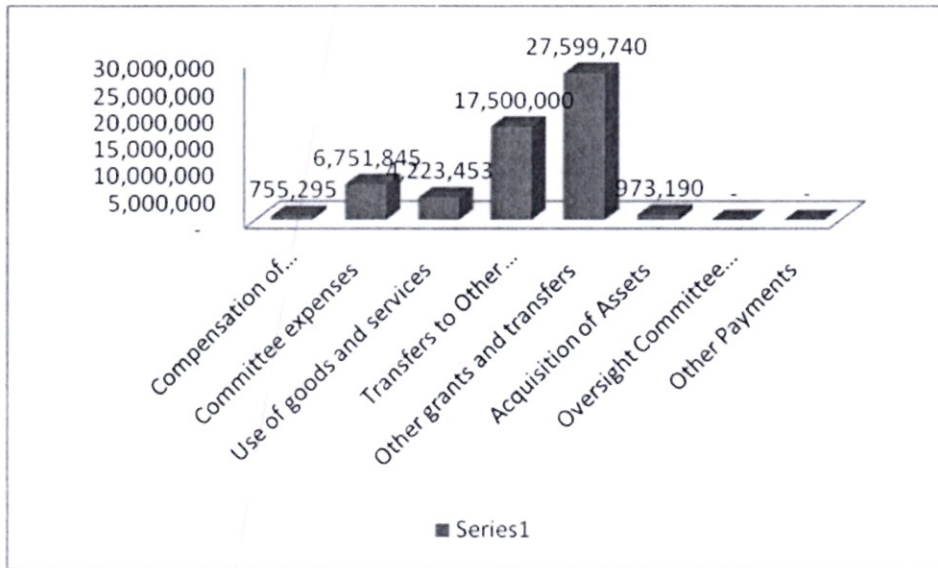
I am pleased to present the unaudited financial statements for Kilgoris NG-CDF for the financial year ended 30th June 2023. During the financial year under review, the constituency was allocated a total of Ksh. 164,496,853 being the normal allocation. The performance in all sectors was superb with Security, Bursary and Education taking a bigger percentage of the allocation. This is clearly illustrated below;



However, failure to receive the full-allocated amount limited the performance of the constituency to a 35.1% performance.

The Constituency has been having emerging issues like political, economic, social, legal and global challenges, which influence the implementation of NG-CDF Project. Other issues affecting the project implementation process is the high poverty levels, late disbursement of funds, late approval of proposals, reallocations and the topographical terrain of the constituency. The summary of the actual performance is clearly captured below together with some of the best school projects undertaken by Kilgoris NG-CDF;

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Oldonyo Orok Secondary School; 2 classrooms constructed

Finally, the Kilgoris NG-CDF wish to thank the NG CDF board and all other stake holders who have made it easy for them to be able to deliver services to the people of Kilgoris Constituency within the precincts of the NG-CDF Act, 2015.

[Handwritten Signature]
Signature
CHAIRMAN NG-CDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2022/2023

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 **Kilgoris Constituency 2022-2027** plan are to:

1. Education

Objective:

- To support provision of quality education, improving infrastructure and access to education.

Initiatives:

- To build, equip, furnish and renovate public Primary and Secondary schools in the constituency.
- To give bursaries to bright, needy and deserving pupils and students in secondary schools, colleges and universities; with priority to people with disability.
- To finance youth-based competency programs

2. Security

Objective;

- To support the national government in providing an enabling environment that enhances peace, security, efficiency and effectiveness in public administration.

Initiatives:

- To construct and equip chiefs and assistant chiefs offices for improved service delivery.
- To improve public administration infrastructure in the constituency.
- To equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure.

3. Sports

Objective:

- To empower and develop youth and special groups to reduce dependence by nurturing talents economically through sports.

Initiatives:

- Nurture sports as a peace building avenue.
- Provide games equipment to identified talented and organised groups.
- Sponsor selected tournaments as an annual event.
- Improve sports by levelling game fields.

4. Environment

Objective:

- To compliment environmental conservation efforts in the constituency.

Initiatives:

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- Support active communities in environmental conservation.
- Install water harvesting systems in schools.
- Build toilets in public institutions and offices.

5. Staff Capacity Building

Objective:

- To improve the capacity of NG-CDF Kilgoris Committee and staff for effective and efficient running of constituency affairs.

Initiatives:

- Annual team building
- Training on corporate governance and community mobilisation.
- Training on basic financial management knowledge.

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:

S	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/2023 -we increased number of classrooms from .40..to .48 - Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of ministry of interior officers and other security organs in order to improve service delivery.	Improved infrastructure for the provincial administration and security structures.	Number of usable physical infrastructure built in locations, sub locations and police stations.	Number of renovated administrators offices increased from 15 to 16 Number of police camps increased from 9 to 12
Environment	Improve access to clean water and a more sustainable and conserved environment	Equip schools and public institutions with sanitation facilities and water	Number of Sanitation facilities built in primary and secondary schools.	Number of sanitation facilities increased from 50 to 55. Number of water tanks installed and

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

	through natural resources conservation initiatives.	harvesting systems.	Number of water tanks installed and gutters.	gutters increased from 5 to 10.
Sports	To empower and develop youth and special groups to reduce dependence by nurturing talents through sports.	Yearly sports events at constituency level. Empowerment of teams with sporting equipments.	Number of youth groups benefitting from the sports programme.	Number of youth groups benefitting from the sports programme increased from 80 to 100.
Emergency	To cater for unforeseen occurrences at the constituency level.	Reroofing of blown away roofs by winds on timely basis. Sunk pit latrines and burnt class rooms repaired on timely basis.	Number of schools applied for emergency funds and granted.	Number of schools assisted by emergency funds increased from 10 to 15.

5. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) The national government official responsible for co-ordination of national government functions;
- (b) Two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (c) Two women nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines
- (e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

Operation of the committee

The quorum of the Constituency Committee shall be one half of the total membership. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of anew Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Removal from office

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.

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Dissolution of Constituency Committee

A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution;

- (a) Serious violation of the Constitution or any other law including a contravention of Chapter Six;
- (b) Gross misconduct, whether in performance of the member's or officeholder's functions or otherwise;
- (c) Incompetence;
- (d) Bankruptcy; or
- (e) Any other cause as may be deemed justifiable.

6. Environmental and Sustainability Reporting

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

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

The Kilgoris NG-CDF recognises the importance the environment plays in the society and every financial year the NG CDF buys trees to a few primary and secondary schools for planting and for the benefit of the environment. Also, the Kilgoris NG CDFC with the cooperation of the Deputy County Commissioner, Chiefs and local police departments engages in sensitization of youth/ community on the impact of drugs in their life and the society. This is also done through local radio stations.

The Kilgoris NG-CDF sponsors sporting activities/ tournaments in the constituency which brings together and this enables sensitization on environmental conservation matters to be done at the constituency level through the CDF support.

3. Employee welfare

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

Kilgoris 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-

Kilgoris 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.

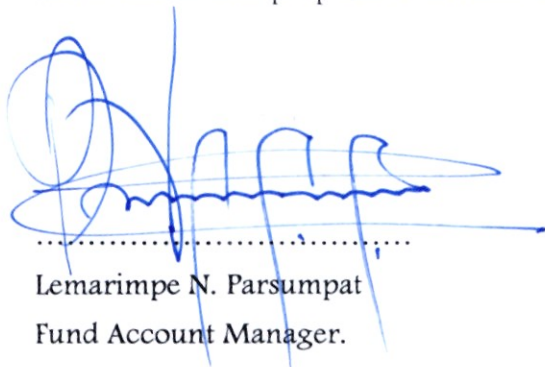
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



.....
Lemarimpe N. Parsumpat
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- Kilgoris 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- Kilgoris 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- Kilgoris 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 Kilgoris 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

*Kilgoris Constituency
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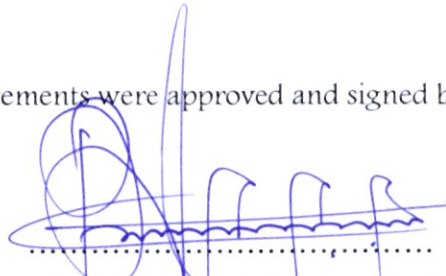
form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kilgoris Constituency financial statements were approved and signed by the Accounting Officer on 14/09 2023.



.....
Name: Gideon S. Saruni
Chairman – NGCDF Committee



.....
Name: Lemarimpe N. Parsumpat
Fund Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KILGORIS 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 Control, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kilgoris Constituency set out on pages 1 to 36, 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 statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers totalling Kshs.27,599,740 as disclosed in Note 8 to the financial statements. The amount includes bursary to secondary schools amounts of Kshs.7,060,935 and tertiary institutions amounts of Kshs.6,850,905 all totalling Kshs.13,911,840. However, the supporting schedule reflects an amount of Kshs.12,598,835 resulting to an unreconciled variance of Kshs.1,313,005. Further, there was no evidence that bursary applicants were vetted.

In the circumstances, the accuracy and propriety of bursary payments of Kshs.13,911,840 could not be confirmed.

2. Unreconciled Project Management Committee Bank Balances

Note 19.4 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.7,659,143. However, the cash books, bank reconciliation statements and quarterly reports to the Constituency Development Fund Committee on the status of the Project Management Committee accounts were not provided for audit. In addition, expenditure returns for the balance brought forward of Kshs.19,211,789 were not provided for audit.

Further, the comparative PMC opening bank account balances of Kshs.19,211,789 differs with the balance reflected in Annex 5 to the financial statements of Kshs.180,355 resulting to an unreconciled variance of Kshs.19,031,434.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balance of Kshs.7,659,143 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 - Kilgoris Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.164,446,246 and Kshs.88,447,800 respectively resulting to under-funding of Kshs.75,998,446 or 46% of the budget. However, the Fund spent an amount of Kshs.57,803,523 against actual receipt of Kshs.88,447,800 resulting to an under-utilization of Kshs.30,644,277 or 35% of the actual receipts.

The underfunding 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

Various prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided reasons for the delay in resolving the prior year audit issues. This is contrary to the requirements of the Public Sector Accounting Standards Board reporting guidelines.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Projects Implementation

Review of projects implementation records revealed that, out of the forty-five (45) projects planned for implementation, twenty-two (22) projects valued at Kshs.31,187,900

were implemented while twenty-three (23) projects valued at Kshs.60,965,196 were incomplete due to slow tendering processes and delays in receipt of funds from the Board.

In the circumstances, the public may not realize value for money from the projects valued at Kshs.60,965,196 as their completion dates are not clearly defined.

2. Failure to Report Expenditure on Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.27,599,740 as disclosed in Note 8 to the financial statements. The balance includes emergency projects expenditure of Kshs.3,351,000. However, Management did not report the utilization of the emergency reserve to the National Government Constituencies Development Fund Board within thirty (30) days of the occurrence as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of a Risk Management Policy and Risk Register

The Fund did not have in place a Risk Management Policy and Risk Register hence no approved processes and guidelines on how to mitigate operational, legal and financial risks. As a result, Management is not in a position to rank risks and allocate resources to mitigate them.

In the circumstances, the Fund is exposed to the risk of not achieving its set objectives.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

11 June, 2024

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

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

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	50,000
Total Receipts		88,000,000	170,138,879
Payments			
Compensation Of Employees	4	755,295	1,651,118
Committee expenses	5	6,751,845	4,470,000
Use Of Goods and Services	6	4,223,453	4,959,831
Transfers To Other Government Units	7	17,500,000	86,411,896
Other Grants and Transfers	8	27,599,740	67,813,913
Acquisition Of Assets	9	973,190	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	4,746,975
Total Payments		57,803,523	170,053,733
Surplus/(Deficit)		30,196,477	85,146

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

The Constituency financial statements were approved by the NGCDFC on 14/09 2023 and signed by:

Fund Account Manager

Name: Lemarimpe
Parsumpat

National Sub-County
Accountant

Name: Joseph Wesonga
ICPAK M/No: 16306

Chairman NG-CDF
Committee

Name: Gideon Saruni

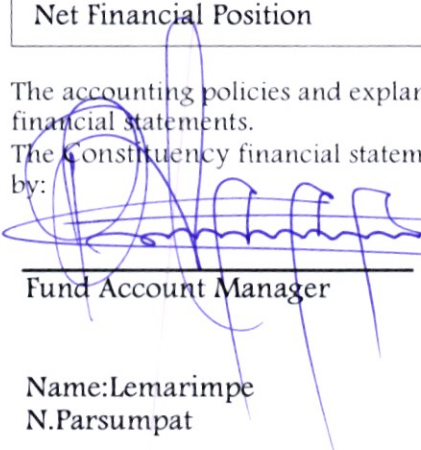
Kilgoris Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

10. Statement Of Assets and Liabilities As At 30th June, 2023

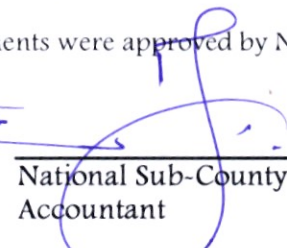
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	30,644,277	447,800
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		30,644,277	447,800
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		30,644,277	447,800
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		30,644,277	447,800
Represented By			
Fund Balance B/Fwd	15	447,800	362,654
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		30,196,477	85,146
Net Financial Position		30,644,277	447,800

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

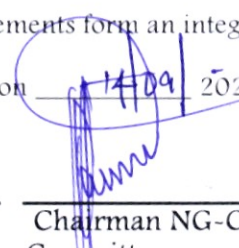
The Constituency financial statements were approved by NG CDFC on 14/09/2023 and signed by:


 Fund Account Manager

Name: Lemarimpe
 N. Parsumpat


 National Sub-County
 Accountant

Name: Joseph Wesonga
 ICPAK M/No: 16306


 Chairman NG-CDF
 Committee

Name: Gideon Saruni

Kilgoris Constituency

National Government Constituencies Development Fund (NGCDF)

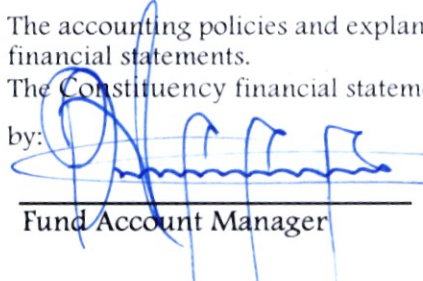
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

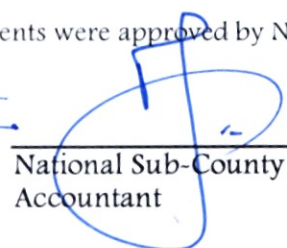
	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Other Receipts	3	-	50,000
Total Receipts		88,000,000	170,138,879
Payments			
Compensation Of Employees	4	755,295	1,651,118
Committee Expenses	5	6,751,845	4,470,000
Use Of Goods and Services	6	4,223,453	4,959,831
Transfers To Other Government Units	7	17,500,000	86,411,896
Other Grants and Transfers	8	27,599,740	67,813,913
Oversight Committee Expenses	10	-	-
Other Payments	11	-	4,746,975
Total Payments		56,830,333	170,053,733
Total Receipts Less Total Payments		31,169,667	85,146
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		31,169,667	85,146
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(973,190)	-
Net Cash Flows from Investing Activities		(973,190)	-
Net Increase In Cash And Cash Equivalent		30,196,477	85,146
Cash & Cash Equivalent At Start Of The Year	12	447,800	362,654
Cash & Cash Equivalent At End Of The Year		30,644,277	447,800

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

The Constituency financial statements were approved by NG CDFC on 14/09/2023 and signed by:

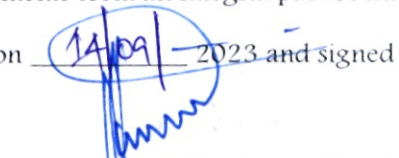

Fund Account Manager

Name: Lemarimpe
N. Parsumpat


National Sub-County
Accountant

Name: Joseph Wesonga

ICPAK M/No: 16306


Chairman NG-CDF
Committee

Name: Gideon S. Saruni

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

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

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	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	151,960,174	447,800	12,038,272.00	164,446,246	88,447,800	75,998,446	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		0		0	-	-	0.0%
Totals	151,960,174	447,800	12,038,272.00	164,446,246	88,447,800	75,998,446	53.8%
Payments							
Compensation of Employees	3,217,361	447,800	2,713,911.00	6,379,072.00	755,295	5,623,777	11.8%
Committee expenses	5,686,805		2,121,522.00	7,808,327.00	6,751,845	1,056,482	86.5%
Use of goods and services	4,772,249		19,647.00	4,791,896.00	4,223,453	568,443	88.1%
Transfers to Other Government Units	60,050,000	0	871,140.00	60,921,140.00	17,500,000	43,421,140	28.7%
Other grants and transfers	70,105,099		6,262,052.00	76,367,151.00	27,599,740	48,767,411	36.1%
Acquisition of Assets	1,809,403		-	1,809,403.20	973,190	836,213	53.8%
Oversight Committee Expenses	1,350,000		-	1,350,000.00	-	1,350,000	0.0%
Other Payments	4,969,256.00		-	4,969,256.00	-	4,969,256	0.0%
Funds Pending approval			50,000.00	50,000.00	-	50,000	0.0%
Total	151,960,173	447,800	12,038,272	164,446,245	57,803,523	106,642,722	35.2%

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

Explanatory Notes.

(a) The Kilgoris NG-CDF did not have any revenue item in the Financial year 2022/2023

(b) The Kilgoris NG CDF had a bigger % of its actual expenditure below 90% this was occasioned by a number of factors as below;

- Compensation of employees was affected by the transitional issues as it took time for the new employees to be recruited thus the low absorption.
- Use of goods was fairly used but limited with the late disbursements of funds from the board.
- Transfer to other Government entities was limited with the late disbursements of funds and transition issues.
- Other grants and transfers were also limited with the late disbursements of funds and transition issues including the transfer of the respective fund manager.
- Acquisition of Assets was done on time and fully implemented
- The oversight committee expenses was affected by the transitional issues
- Strategic plan which falls under other payments was greatly affected by the transfer of the respective manager.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,693,330
Less undisbursed funds receivable from the Board as at 30 th June 2023	76,049,053
	30,644,277
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	30,644,277

The Constituency financial statements were approved by NG CDFC on 14/09 2023 and signed by:

Fund Account Manager

Name: Lemarimpe N. Parsumpant

National Sub-County Accountant

Name: Joseph Wesonga
ICPAK M/No: 16306

Chairman NG-CDF Committee

Name: Gideon Saruni

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

13. Budget Execution by Sectors and Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(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	6/30/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,217,361	447,800.00	2,713,911	6,379,072	755,295	5,623,777
1.2 Committee allowances	1,128,000		1,199,192	2,327,192	2,327,192	-
1.3 Use of goods and services	4,772,249		19,647	4,791,896	4,223,453	568,443
Total	9,117,610	447,800	3,932,750	13,498,160	7,305,940	6,192,220
2.0 Monitoring and evaluation						-
2.1 Capacity building	953,943		-	953,943	953,943	-
2.2 Committee allowances	1,892,000		720,355	2,612,355	1,892,000	720,355
2.3 Use of goods and services	1,712,862		201,975	1,914,837	1,578,710	336,127
Total	4,558,805		922,330	5,481,135	4,424,653	1,056,482
3.0 Emergency						
3.1 Primary Schools	1,851,000			1,851,000	1,851,000	-
3.2 Secondary schools	1,500,000			1,500,000	1,500,000	-
3.3 Tertiary institutions	-			-	-	-
3.4 Security projects	-		-	-	-	-
3.5 Unutilised	4,285,196		3,705,623	7,990,819	-	7,990,819
Total	7,636,196	-	3,705,623	11,341,819	3,351,000	7,990,819

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

4.0 Bursary and Social Security									
4.1 Secondary Schools	32,000,000		3,070,845	35,070,845	6,850,905	28,219,940			
4.2 Tertiary Institutions	6,641,700		(4,970,964)	1,670,736	7,060,935	(5,390,199)			
4.3 Social Security	4,458,000		4,300,000	8,758,000	-	8,758,000			
4.4 Special Needs				-	-	-			
Total	43,099,700	-	2,399,881	45,499,581	13,911,840	31,587,741			
5.0 Sports									
5.1 Constituency sports Tournament	2,739,203		56,548	2,795,751	2,736,900	58,851			
5.2 Regional Sports Tournament	300,000			300,000	-	300,000			
Total	3,039,203		56,548	3,095,751	2,736,900	358,851			
6.0 Environment									
Oldonyo Rasha Spring	450,000			450,000	-	450,000			
Shartuka Primary School	350,000			350,000	350,000	-			
Olmeoshi Primary School	350,000			350,000	350,000	-			
Enkiwancha Primary School	350,000			350,000	350,000	-			
Ngendatel Secondary School	350,000			350,000	350,000	-			
Siteti Primary School	350,000			350,000	350,000	-			
Enokipelia Primary School	350,000			350,000	350,000	-			
Engunkor primary school	450,000			450,000	300,000	150,000			
Ildolisho Primary school			100,000	100,000	-	100,000			
Total	3,000,000	-	100,000	3,100,000	2,400,000	700,000			
7.0 Primary Schools Projects									
Kipupu Primary School	2,800,000.00			2,800,000		2,800,000			
Oltanki Primary School	900,000.00			900,000		900,000			
Osonkoroi Primary School	3,000,000			3,000,000	3,000,000.00	-			
Romosha Primary School	2,500,000			2,500,000		2,500,000			

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

Mopel Primary School	2,800,000			2,800,000	2,800,000.00	-
Medungi Primary School	2,800,000			2,800,000		2,800,000
Pusanki Primary School	3,000,000			3,000,000		3,000,000
Kilae Primary School	3,000,000			3,000,000		3,000,000
Ironkeni Primary School	2,800,000			2,800,000		2,800,000
Nasira Nkujit Primary	2,800,000			2,800,000		2,800,000
Sankale Primary School	1,400,000			1,400,000	1,400,000.00	-
Chelchel Primary School	4,200,000			4,200,000		4,200,000
Oldonyo Orok Primary	1,100,000			1,100,000	1,100,000.00	-
Oldonyo Orok Primary	1,400,000			1,400,000	1,400,000.00	-
Olempongit Primary School	-			-	200,000.00	(200,000)
St.Joseph Girls Primary School	-			-	600,000.00	(600,000)
Enooretet Primary School	2,800,000			2,800,000	2,800,000.00	-
Enokipelia Primary School	250,000			250,000	-	250,000
Ilmishuki Primary School	2,800,000			2,800,000		2,800,000
Oloyayai Primary School	2,800,000			2,800,000		2,800,000
Shankoe Primary School	2,800,000			2,800,000	2,800,000.00	-
Olalui Primary School	1,100,000			1,100,000		1,100,000
Enkoiperia primary	-			220,000.00	0	220,000
Total	47,050,000	-	220,000	47,270,000	16,100,000	31,170,000
8.0 Secondary Schools Projects						
Enkipai Secondary School	6,500,000.00			6,500,000	-	6,500,000
Shartuka Girls Secondary School	6,500,000.00			6,500,000	-	6,500,000
Enkukk Secondary School	0.00			-	1,400,000	(1,400,000)
Shankoe Secondary School			15,800.00	15,800	-	15,800
Kilgoris Technical & Vocational Centre			635,340.00	635,340	0	635,340

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Total	13,000,000	-	651,140	13,651,140	1,400,000	12,251,140
9.0 Tertiary institutions Projects						
Total	-	-	-	-	-	-
10.0 Security Projects						
Anti-Stock Theft Unit (ASTU), Angata	3,100,000			3,100,000.00	1,100,000.00	2,000,000
Acc Office Enoosaen	5,530,000.00			5,530,000.00	1,500,000.00	4,030,000
Anti-Stock Theft Unit Ndoinyo	3,000,000			3,000,000.00	1,500,000.00	1,500,000
DCC Office Transmara West	1,100,000			1,100,000.00	1,100,000.00	-
Kilgoris Law Court	600,000			600,000.00	-	600,000
Total	13,330,000	-	-	13,330,000	5,200,000	8,130,000
11.0 Acquisition of assets						
Kilgoris NG-CDF Offices	700,000			700,000	973,190	(273,190)
Kilgoris NG-CDF Offices	1,109,403			1,109,403	-	1,109,403
Total	1,809,403	-	-	1,809,403	973,190	836,213
12.0 Oversight Committee Expenses						
Sitting Allowance	600,000			600,000	-	600,000
Hire of Training Facilities	70,000			70,000		70,000
Payment of Ctering services	105,000			105,000		105,000
Payment of Instructors	25,000			25,000		25,000
Payment of Travel allowance 5 members	100,000			100,000	-	100,000
Daily Allowance	300,000			300,000	-	300,000
Purchase of Fuel and lubricants	150,000			150,000		150,000
Total	1,350,000	-	-	1,350,000	-	1,350,000

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13.0 Other payments									
Kilgoris ND-CDF Strategic Plan	3,500,000					3,500,000.00			3,500,000.00
Kilgoris Youth Empowerment Ctr	1,169,256					1,169,256.00			1,169,256.00
Kilgoris Youth Empowerment	300,000					300,000.00			300,000.00
Total	4,969,256					4,969,256			4,969,256
14.0 unallocated fund									
Unapproved projects									
AIA				50,000		50,000.00			50,000
PMC savings									
Total				50,000		50,000			50,000
	151,960,173	447,800	12,038,272	164,446,245	57,803,523	106,642,722			

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 (gratuities 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-Kilgoris 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 7th 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
NGCDF Board	Kshs	Kshs
AIE NO. B185107	7,000,000.00	
AIE NO. B185519	6,000,000.00	
AIE NO. B206141	5,000,000.00	
AIE NO. B206406	12,000,000.00	
AIE NO. 185640	15,000,000.00	
AIE NO B 205779	12,000,000.00	
AIE NO B 207540	16,000,000.00	
AIE NO B 207802	15,000,000.00	
AIE NO. B 05464		44,000,000.00
AIE NO. B128862		12,000,000.00
AIE NO. B105809		22,000,000.00
AIE NO. B128550		6,000,000.00
AIE NO. B154058		12,000,000.00
AIE NO. B164499		18,000,000.00
AIE NO. B155901		23,088,879.00
AIE NO. B140940		33,000,000.00
TOTAL	88,000,000.00	170,088,879

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-

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Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	50,000
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	50,000-

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4. Compensation Of Employees

	2022-2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	697,273	1,553,478.00
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	58,022	97,640
Total	755,295.00	1,651,118

5. Committee Expenses

	2022-2023	2021/2022
	Kshs	Kshs
Sitting allowance	2,265,000	1,500,000
Other committee expenses	4,486,845	2,970,000
Total	6,751,845	4,470,000.00

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6. Use of Goods and services

	2022-2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	87,377.00	46,909.00
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		1,960,000.00
Hospitality supplies and services	105,000.00	
Insurance costs		
Specialised materials and services		
Office and general supplies and services	859,375.00	484,400.00
Fuel , oil & lubricants	1,597,446.00	1,840,120.00
Other operating expenses		
Bank Charges		54,727.00
Security operations	-	
Routine maintenance - vehicles and other transport equipment	1,574,255.00	573,675.00
Routine maintenance- other assets		46,909.00
Total	4,223,453.00	4,959,831.00

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	16,100,000.00	40,900,000
Transfers To Secondary Schools (See Attached List)	1,400,000.00	45,511,896
Transfers To Tertiary Institutions (See Attached List)	-	
Total	17,500,000.00	86,411,896

8. Other Grants and Other transfers

	2022-2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	7,060,935	32,459,950
Bursary – tertiary institutions (see attached list)	6,850,905	13,418,221
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		3,600,000
Security projects (see attached list)	5,200,000.00	8,400,000
Sports projects (see attached list)	2,736,900.00	2,685,879
Environment projects (see attached list)	2,400,000.00	1,650,000
Emergency projects (see attached list)	3,351,000.00	5,599,863
Roads projects (see attached list)	-	-
Total	27,599,740.00	67,813,913

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9. Acquisition Of Assets

	2022-2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	973,190.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	973,190.00	-

10. Oversight Committee Expenses

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

11. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Kilgoris High Court	-	4,746,975
Total	-	4,746,975

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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, Kilgoris NG CDF A/C no.1230261205890, Branch. Kilgoris</i>	30,644,277.00	447,800
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	-	-
	-	-
12 B: Cash on Hand	-	-
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	30,644,277.00	447,800
<i>[Provide Cash Count Certificates for Each]</i>		

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

14 B. Gratuity	2022-2023	2021/2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	2022-2023 (1 st July 2022)	2021-2022 (1 st July 2021)
	Kshs	Kshs
Bank accounts	447,800	362,654
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	447,800	362,654

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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	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021/2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,409,866	3,161,711
Committee expense	(351,845)	
Use of goods and services	2,319,360	2,141,169
Amounts due to other Government entities (see attached list)	47,500,00	871,140
Amounts due to other grants and other transfers (see attached list)	49,489,139	6,262,052
Acquisition of assets	26,810	
Oversight Committee Expenses	1,300,000	
Other Payments: Strategic Plan	3,500,00	
Funds pending approval (AIA)	-	50,000
Total	106,693,330	12,486,073

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021/2022
	Kshs	Kshs
PMC account balances (see attached list)	7,659,143	19,211,789
Total	7,659,143	19,211,789

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees	Staff Salary	5,623,777.00	3,161,711.00	New
Use of goods & services	Outstanding	1,624,925.00	2,141,169.00	New
Amounts due to other Government entities				
Kipupu Primary School	Grants to PMC for infrastructure	2,800,000.00		New
Oltanki Primary School	Grants to PMC for infrastructure	900,000.00		New
Romosha Primary School	Grants to PMC for infrastructure	2,500,000.00		New
Medungi Primary School	Grants to PMC for infrastructure	2,800,000.00		New
Pusanki Primary School	Grants to PMC for infrastructure	3,000,000.00		New
Kilae Primary School	Grants to PMC for infrastructure	3,000,000.00		New
Ironkeni Primary School	Grants to PMC for infrastructure	2,800,000.00		New
Nasira Nkujit Primary	Grants to PMC for infrastructure	2,800,000.00		New
Chelchel Primary School	Grants to PMC for infrastructure	4,200,000.00		New
Enokipelia Primary School	Grants to PMC for infrastructure	250,000.00		New
Olempongit Primary School	Grants to PMC for infrastructure	(200,000.00)		
St. Joseph Girls Primary School	Grants to PMC for infrastructure	(600,000.00)		
Ilmishuki Primary School	Grants to PMC for infrastructure	2,800,000.00		New
Oloyayai Primary School	Grants to PMC for infrastructure	2,800,000.00		New

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Olalui Primary School	Grants to PMC for infrastructure	1,100,000.00		New
Enkoiperia Primary School	Grants to PMC for infrastructure	220,000.00	220000	New
Enkipai Secondary School	Grants to PMC for infrastructure	6,500,000.00		New
Shartuka Girls Secondary School	Grants to PMC for infrastructure	6,500,000.00		New
Shankoe Secondary school	Grants to PMC for infrastructure	15,800.00	15800	New
Kilgoris Technical & Vocational Centre	Grants to PMC for infrastructure	635,340.00	635340	New
Enkukk Secondary School	Grants to PMC for infrastructure	(1,400,000.00)	0	
Sub-Total		43,421,140.00	871,140.00	
Amounts due to other grants and other transfers				
Bursary; Secondary Schools	Bursary for the needy	28,219,940	3,070,845	new
Tertiary Institutions	Bursary for the needy	(5,390,199.00)	(4,970,964)	complete
Social Security	Bursary for the needy	8,758,000.00	4,300,000	new
Constituency Sports	Sports tournament facilitation	58,851.00	56,548	new
Regional Sports	Sports tournament facilitation	300,000.00		new
Environment	Grants to PMC for infrastructure	700,000.00	100,000	
Emergency	Grants to PMC for infrastructure	7,990,819.00	3,705,623	new
Anti-Stock Theft Unit (ASTU), Angata	Grants to PMC for infrastructure	2,000,000.00		new
Acc Office Enoosaen	Grants to PMC for infrastructure	4,030,000.00		new
Anti-Stock Theft Unit Ndoinyo	Grants to PMC for infrastructure	1,500,000.00		new
DCC Office Transmara West	Grants to PMC for infrastructure			new
Kilgoris Law Court	Grants to PMC for infrastructure	600,000.00		
Sub-Total		48,767,411.00	6,262,052.00	
Acquisition of assets				

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Kilgoris NG-CDF Offices	Purchase of furniture	836,213.20		
Oversight Committee Expenses(itemize)				
Sitting Allowance	Oversight committee expenses	600,000.00		new
Hire of Training Facilities	Oversight committee expenses	70,000.00		new
Payment of Ctering services	Oversight committee expenses	105,000.00		new
Payment of Instructors	Oversight committee expenses	25,000.00		new
Payment of Travel allowance 5 members	Oversight committee expenses	100,000.00		new
Daily Allowance	Oversight committee expenses	300,000.00		new
Purchase of Fuel and lubricants	Oversight committee expenses	150,000.00		new
Sub Total		1,350,000.00		
Other payments				
Kilgoris ND-CDF Strategic Plan		3,500,000.00		new
Kilgoris Youth Empowerment Ctr		1,169,256.00		new
Kilgoris Youth Empowerment		300,000.00		new
	Sub-Total	4,969,256.00		
Funds pending approval		50,000.00	50,000.00	
	Grand Total	106,642,722.20	12,486,072.00	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land	-			
Buildings and structures	5,800,000.00			5,800,000.00
Transport equipment	10,551,221.00			10,551,221.00
Office equipment, furniture and fittings	7,234,348.00	973,190.00		8,207,538.00
ICT Equipment, Software and Other ICT Assets	-			-
Other Machinery and Equipment	200,000.00			200,000.00
Heritage and cultural assets				-
Intangible assets				
Total	23,785,569.00	973,190.00		24,758,759.00

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Olempogit Primary School	Equity	1230279853801	32,654.00	1,500.00
Osonkoroi Primary School	Equity	1230284068574	975.00	-
Oldonyo Orok Primary School	Equity	1230298714255	681,598.00	218.00
Sankale Primary School	Equity	1230282066638	-	67,916.00
Mopel Primary School	Equity	1230284068786	987.50	-
Enooretet Primary School	Equity	1230299999227	1,603,242.50	2,242.50
Shankoe Primary School	Equity	1230276434723	1,049,030.00	200.00
St Josephs Girls Primary School	Equity	1230897864512	1,900.00	154.00
Asistant County Commissioner Enoosaen	Equity	1230284222917	1,500,000.00	-
Deputy County Commissioner Office	Equity	1230279051755	1,798.00	445.00
ATSU-Angata	Equity	1230279992149	1,101,917.45	1,917.45
ATSU-Ndonyo Camp	Equity	1230284226124	1,500,000.00	-
Enrukruk	Equity	1230349061446	2,309.00	-
Shartuka Primary School	Equity	1230278991118	167.00	23.00
Olmoshi Primary School	Equity	1230298674870	1,592.00	-
Enkiwancha Primary School	Equity	123027643373	2,835.00	1,835.00
Ngendalel Primary School	Equity	1230298972761	35,788.00	13,450.00
Siteti Primary School	Equity	1230284085771	2,350.00	-
Enolkipelia Primary School	Equity	1230282435178	67,801.00	66,801.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
Engunkoru Primary school	Equity	1230274523308	1,201.00	425.00
Enkiloriti Primary School	Equity	1230282066638	1,798.00	728.00
Olmotonyi Primary School	Equity	1230298943997	200.00	-
Masurura Secondary School	Equity	1230282887203	69,000.00	22500
Total			7,659,143.45	180,355

Kilgoris Constituency

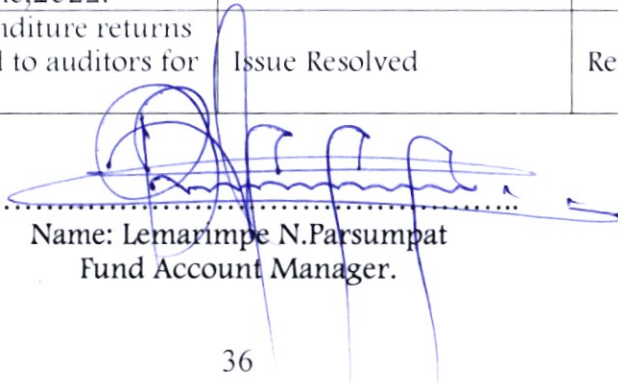
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Annex 6: Progress On Follow Up of Auditor Recommendations

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)
OAG/KILGORIS CDF/2021/2022	The Financial statements reflected amounts that differed with the supporting schedules.	Issue Resolved	Resolved	30/06/2023
OAG/KILGORIS CDF/2021/2022	The statements of receipts and payments reflect an expenditure of Ksh.1, 651,118 and no payroll and employee files were provided.	Issue Resolved	Resolved	30/06/2023
OAG/KILGORIS CDF/2021/2022	Cash withdrawals totalling to 1,960,000 not supported.	Issue Resolved	Resolved	30/06/2023
OAG/KILGORIS CDF/2021/2022	Bursary amounts not supported by list of beneficiaries.	Issue Resolved	Resolved	30/06/2023
OAG/KILGORIS CDF/2021/2022	Various prior year audit issues remained unresolved as at 30 th June,2022.	Issue Resolved	Resolved	30/06/2023
OAG/KILGORIS CDF/2021/2022	PMC'S expenditure returns not provided to auditors for verification.	Issue Resolved	Resolved	30/06/2023


Name: Lemarimpe N. Parsumpat
Fund Account Manager.