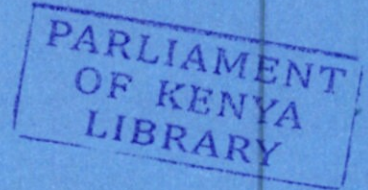


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS I AID

DATE: 08 AUG 2024 DAY: THUR

FILED BY: WENDY KIMADI ICHUNGWA
L.O.M

EX-AT TABLE: WILLS OBIRO

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



KURESOI NORTH 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)

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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

NGCDFC-National Government Constituency Development Fund Committee

NG-CDFB- National Government Constituency Development Fund Board

DA-District Accountant

CDF-Constituency Development Fund

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Key Constituency Information and Management

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 the 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 section (3) of NG-CDF Act, 2015 is to:

Recognize the constituency as a platform for identification, performance and implementation of national government functions;

Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;

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;

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) of the Constitution,

Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) of the Constitution;

Support the legislative and policy framework pursuant to Article 21 (2) of the Constitution for the realization of the economic and social rights guaranteed under Article 43 of the Constitution;

Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the Republic provided for under Article 95 (2) of the Constitution;

Support a public finance system that promotes an equitable society and in particular promotes equitable development of the country by making special provisions for vulnerable groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

Support the allocation of money from the Consolidated Fund as provided for under Article 206 (2) of the Constitution;

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Johnstone Kering
2.	Sub-County Accountant	Wesley Cheruiyot
3.	Chairman NGCDFC	Robinson Ngetich
4.	Member NGCDFC	Viarose Chepkurui

(c) Fiduciary Oversight Arrangements

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

(d) Kuresoi North Constituency NGCDF Headquarters

NGCDF Office Building,
Sirikwa centre,
P.o Box 27-20106
Molo.

(e) Kuresoi North Constituency NGCDF Contacts

Telephone: (254) 0714 382 398
E-mail: cdfkuresoinorth@ngcdf.go.ke
Website: www.kuresoinorthngcdf.go.ke

(f) Kuresoi North Constituency NGCDF Bankers

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

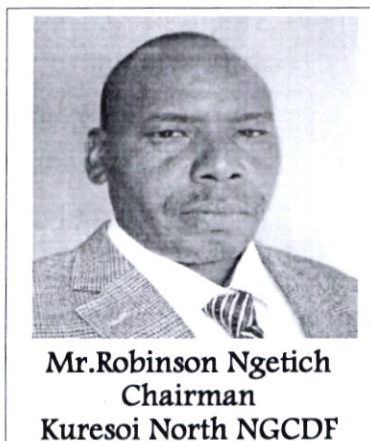
(g) Independent Auditors

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



The Kuresoi North National Government Constituency Development Fund had an original budget of One Hundred and Thirty Eight Million Two Hundred and Fifteen Thousand thirty Three Shillings (Kshs 138,215,033). There was an adjustment of Thirty Million Seven Hundred Thousand Seven Hundred Twenty Six Shillings (Kshs 30,700,726) as opening balance. There was no outstanding disbursement from the board in the previous year, therefore the total budget for the constituency was One Hundred and Seventy Million Seven Hundred Ninety and Fifteen Thousand Seven Hundred Fifty Nine shillings (Kshs 170,715,759). The Constituency received Ninety Eight Million Eight Hundred Thousand Shillings (Kshs 98,800,000) by end of June 2023. Our budget has been funded by 77%. In the year ended there was no transfer to other government entities, which accounted for 0% of its allocation. Other grants and transfers utilised Kshs 43,450,602 accounted for 59% of its allocation. Cumulatively we managed to spend 34% of the available funds.

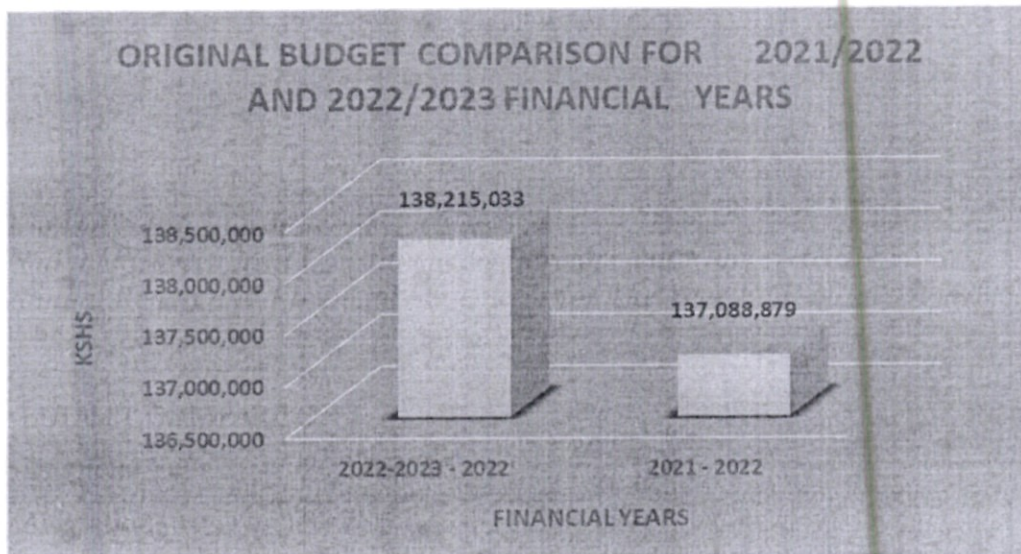
The project management committee is the model used in the Constituency for the implementation of projects. The NG-CDF Board disbursed the funds to the constituency by December 2022 when the first disbursement for the year 2022-2023 was received. We look forward to improved services so that funds is received by project management committees and utilised before end of the financial year to enable the NG-CDFC to implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2023/2024.

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

BUDGET COMPARISON

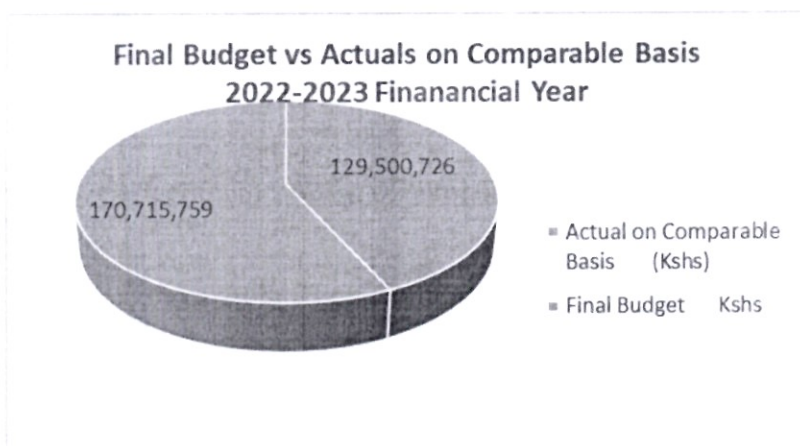
Financial Year	2022-2023	2021 - 2022
Allocation	138,215,033	137,088,879



★ From the 3-D column chart above, it is clear that there was some change in the original budget from 2021-2022 financial year compared to 2022-2023 financial year.

Final Budget vs. Actuals on Comparable basis

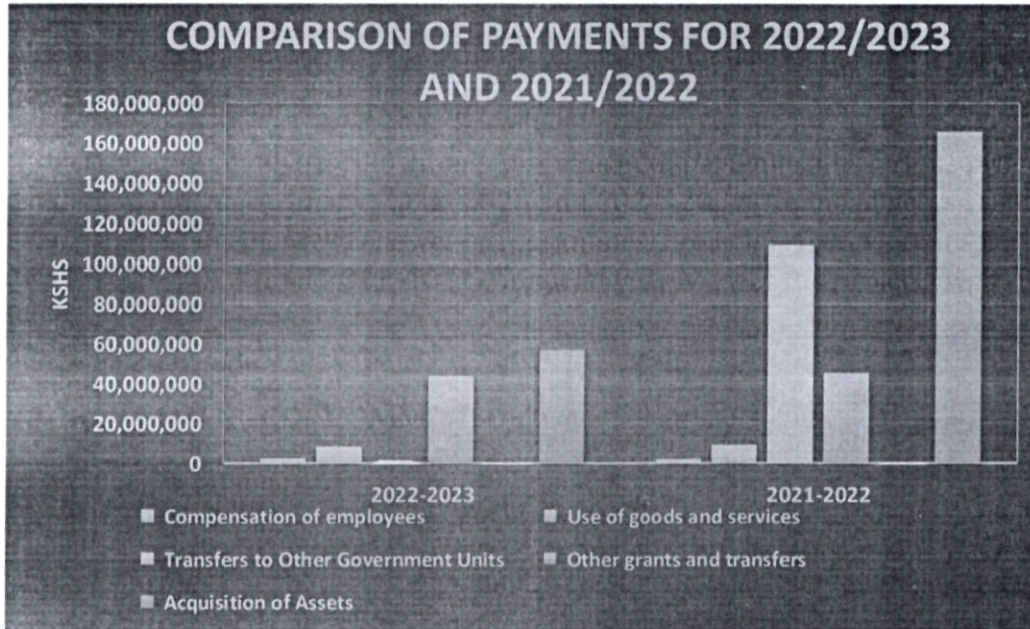
Receipt/Expense Item	Actual on Comparable Basis (Kshs)	Final Budget Kshs
Transfers from NGCDF Board	129,510,726	170,715,759
TOTAL	129,510,726	170,715,759



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

PAYMENTS

Programmes	2022-2023	2021-2022
Compensation of employees	2,428,441	1,941,408
Use of goods and services	8,307,589	8,844,695
Transfers to Other Government Units	-	109,204,629
Other grants and transfers	43,450,602	45,407,500
Acquisition of Assets	166,543.00	500,000.00
Oversight committee	650,000.00	-
Other Payments	2,000,000.00	-
Total	57,003,175	165,898,232



- ★ The column charts illustrates comparison of payments for various programmes which were implemented during 2022-2023 and 2021-2022 financial years. From the bar graphs, it shows that there was fewer programmes/projects which were implemented during 2022-2023 than 2021-2022 financial year. Most of the projects were not implemented

[Handwritten Signature]

.....
Robinson Ngetich
CHAIRMAN NGCDF COMMITTEE

4. Statement Of Performance Against Predetermined Objectives for FY 2022/2023

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 **Kuresoi North Constituency 2022-2027** plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 2022/2023 - Bursary beneficiaries at all levels were as indicated below; Secondary school 6,240 were partially sponsored and 2,306 students were partially sponsored in colleges and universities while 58 students were partially sponsored in special schools
Security	To improve security in the constituency	Improved working environment for the chiefs/assistant chiefs, security personnel	-number of chief’s offices built -number of staff houses built for the security personnel	In 2022/2023 financial year,
Sports	To improve sports in the constituency	Increased number of sports groups engaged in sports	-Number of teams participating in sports tournament	During 2022/2023 financial year, more than 100 football teams were issued with uniforms
Environment	To improve environmental conservation in primary and	Increased number of schools engaged in environmental	-Number of schools participating in environmental	During 2022/2023 financial year, all projects under environment were not

Kuresoi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

Constituency Program	Objective	Outcome	Indicator	Performance
	secondary schools	conservation by tree planting and roof harvesting of drinking water	conservation	implemented due to late disbursement of funds
Disaster Management	To improve safety of learners in learning institutions in the constituency	Reduction of incidences of lightning strikes in schools	-number of schools which have installed lightning arresters	During 2022/2023,schools were encouraged to install lightning arresters

5. Governance Statement

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 gazzetment
 - iii. Upon gazzetment the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

V.2 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.

V.3 Removal of members is as in the act 2015 section 13, a,b,c,d,e f and g

‘ 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.

V.4 Roles and function of the committee

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

V.5 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

V.6 Meetings

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

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 7000 for the chairman.

V.7 Ethics and Conduct

The Anti-corruption 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

V.8 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

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The management planned to carry out environmental activities amounting to Kshs 2.7m in provision of water tanks and planting trees in public schools.

3. Employee welfare

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

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

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

4. Market place practices-

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from

the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Johnstone Kering

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

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

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

Approval of the financial statements

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



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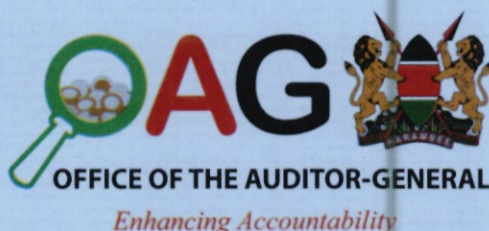
Name: Robinson Ngetich
Chairman – NGCDF Committee



.....

Name: Johnstone Kering
Fund Account Manager

REPUBLIC OF KENYA



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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kuresoi North Constituency set out on page 1 to 50, which comprise of the statement of financial 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 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 – Kuresoi 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditures

The statement of receipts and payments reflects an amount of Kshs.5,262,600 in respect of committee expenses and Kshs.650,000 in respect to oversight committee expenses. However, supporting schedules with details of participants, number of meetings attended, the rates used for payment and total amount paid to each committee member were not provided for audit. Further, the statement reflects an amount of Kshs.3,044,989 in respect to use of goods and services out of which Kshs.1,302,400 relates to fuel, oil and lubricants. However, the amount was not supported by contract agreement, supplier statement, fuel register and work tickets.

In the circumstances, the accuracy, occurrence and completeness of committee expenses amount of Kshs.5,262,600, oversight committee expenses amount of Kshs.650,000 and use of goods services amount of Kshs.1,302,400 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects an amount of Kshs.43,450,602 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. The amount includes bursary disbursements to secondary schools, tertiary institutions and special schools totalling Kshs.40,530,602 which was not supported by schedules indicating student name, admission number, name of learning institution, bursary amount and cheque numbers. Further, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.40,535,602 could not be confirmed.

3. Inaccuracies in Bank Balances

The statement of assets and liabilities reflects a balance of Kshs.72,497,551 in respect of bank balance as disclosed in Note 12A to the financial statements. However, the bank reconciliation statement reflects unpresented cheques amount of Kshs.3,209,798 which was not supported by subsequent bank statements indicating their clearance.

In the circumstances, the accuracy and completeness of bank balance of Kshs.72,497,551 could not be confirmed.

4. Unsupported Project Management Committee Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totaling Kshs.2,641,423. However, cashbooks bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.2,641,423 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kuresoi 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 final receipts budget and actual on comparable basis amounts of Kshs.170,715,759 and Kshs.129,500,726 respectively resulting to an under-funding of Kshs.41,215,033 or 24 % of the budget. However, the Fund spent Kshs.57,003,175 against actual receipts of Kshs.129,500,726 resulting to under-utilization of Kshs.72,497,551 or 56% 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 other key audit matters to report on in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness Use of Public Resources which remained unresolved as at 30 June, 2023. However, Management has not provided satisfactory reasons for the delay in resolving these issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, I confirm that nothing 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

The audit was conducted in accordance with the 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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the basis of accounting unless Management is aware of 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 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, SBS
AUDITOR-GENERAL

Nairobi

19 June, 2024

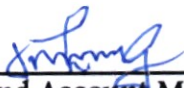
*Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

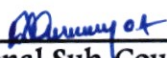
	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	98,800,000	167,377,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		98,800,000	167,377,758
Payments			
Compensation Of Employees	4	2,428,441	1,941,408
Committee expenses	5	5,262,600	5,821,900
Use Of Goods and Services	6	3,044,989	3,022,795
Transfers To Other Government Units	7	-	109,204,629
Other Grants and Transfers	8	43,450,602	45,407,500
Acquisition Of Assets	9	166,543	500,000
Oversight Committee Expenses	10	650,000	-
Other Payments	11	2,000,000	-
Total Payments		57,003,175	165,898,232
Surplus/ (Deficit)		41,796,825	1,479,526

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 13th September 2023 and signed by:



Fund Account Manager
Name: Johnstone Kering



National Sub-County
Accountant
Name: Wesley Cheruiyot



Chairman NG-CDF Committee
Name: Robinson Ngetich

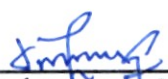
*Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

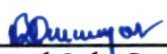
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	72,497,551	30,700,726
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		72,497,551	30,700,726
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		72,497,551	30,700,726
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities			
Net Financial Assets			30,700,726
Represented By			
Fund Balance B/Fwd	15	30,700,726	29,221,200
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		41,796,825	1,479,526
Net Financial Position		72,497,551	30,700,726

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

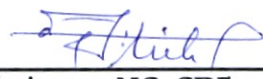
The Constituency financial statements were approved by NG CDFC on 13th September 2023 and signed by:



Fund Account Manager
Name: Johnstone Kering



National Sub-County
Accountant
Name: Wesley Cheruiyot



Chairman NG-CDF
Committee
Name: Robinson Ngetich

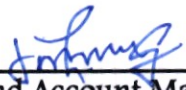
Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

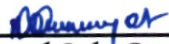
11. Statement Of Cash Flows for The Year Ended 30th June 2023


	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	98,800,000	167,377,758
Other Receipts	3	-	-
Total Receipts		98,800,000	167,377,758
Payments			
Compensation Of Employees	4	2,428,441	1,941,408
Committee Expenses	5	5,262,600	8,844,695
Use Of Goods and Services	6	3,044,989	8,844,695
Transfers To Other Government Units	7	-	109,204,629
Other Grants and Transfers	8	43,450,602	45,407,500
Oversight Committee Expenses	10	650,000	-
Other Payments	11	2,000,000	-
Total Payments		56,836,632	165,398,232
Total Receipts Less Total Payments		41,963,368	1,479,526
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		41,963,368	1,979,526
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(166,543)	(500,000)
Net Cash Flows from Investing Activities		(166,543)	(500,000)
Net Increase In Cash And Cash Equivalent		41,796,825	1,479,526
Cash & Cash Equivalent At Start Of The Year	12	30,700,726	29,221,200
Cash & Cash Equivalent At End Of The Year	12	72,497,551	30,700,726

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 13th September 2023 and signed by:


 Fund Account Manager
 Name: Johnstone Kering


 National Sub-County
 Accountant
 Name: Wesley Cheruiyot


 Chairman NG-CDF
 Committee
 Name: Robinson Ngetich

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

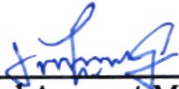
Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %	
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
Transfers From NGCDF Board	138,215,033	30,700,726	1,800,000	170,715,759	129,500,726	41,215,033	76%	
Proceeds From Sale of Assets								
Other Receipts								
Totals	138,215,033	30,700,726	1,800,000	170,715,759	129,500,726	41,215,033	76%	
Payments								
Compensation Of Employees	3,319,942	2,956,818		6,276,760	2,428,441	3,848,319	39%	
Committee Expenses	3,096,000	2,611,060		5,707,060	5,262,600	444,460	92%	
Use Of Goods and Services	5,923,411	6,614,022		12,537,433	3,044,989	9,492,444	24%	
Transfers To Other Government Units	60,253,830	2,750,000	1,800,000	64,803,830	-	64,803,830	0%	
Other Grants and Transfers	59,264,791	14,468,826		73,733,617	43,450,602	30,283,015	59%	
Acquisition of Assets	100,000	300,000		400,000	166,543	233,457	42%	
Oversight Committee Expenses	1,382,150	-	-	1,382,150	650,000	732,150	47%	
Other Payments	4,874,909	1,000,000		5,874,909	2,000,000	3,874,909	34%	
Funds Pending Approval								
Totals	138,215,033	30,700,726	1,800,000	170,715,759	57,003,175	113,712,584	33%	

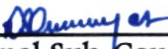
Explanatory Notes.


- a) Transfer from NG-CDF – 76% - There are projects which are still pending at the board due to uncleared issues
- b) Compensation of Employees 39% - there was changes in staff establishment and new staff started working from February 2023 thus low percentage
- c) Use of Goods & Services 24% - the new team started operations in December 2022 before then there was minimal activities
- d) Transfer to other Government units 0% - The was no activities undertaken since mode of operations at pmc was changed from labour based to full contract therefore took time to adjust
- e) Other grants & transfers 59%-bursary was paid in full except the Social security (NHIF) which was not undertaken
- f) Acquisition of Assets 42%-funds for 2022-2023 for furniture has not been used

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,712,584
Less undisbursed funds receivable from the Board as at 30 th June 2023	41,215,033
Increase/(decrease) Accounts payable	72,497,551
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	72,497,551

The Constituency financial statements were approved by NG CDFC on 13th September 2023 and signed by:


 Fund Account Manager
 Name: Johnstone Kering


 National Sub-County Accountant
 Name: Wesley Cheruiyot


 Chairman NG-CDF Committee
 Name: Robinson Ngetich

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)	% of Utilisation(f=d /c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/6/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,319,942	2,956,818		6,276,760	2,428,441	3,848,319	39%
1.2 Committee allowances	1,248,000	960,260		2,208,260	1,364,500	843,760	62%
1.3 Use of goods and services	3,624,959	6,614,022		10,238,981	3,044,989	7,193,992	30%
Total	8,192,901	10,531,100	-	18,724,001	6,837,930	11,886,071	37%
2.0 Monitoring and evaluation						-	
2.1 Capacity building	650,000			650,000		650,000	0%
2.2 Committee allowances	1,848,000	1,650,800.00		3,498,800	3,898,100	(399,300)	111%
2.3 Use of goods and services	1,648,451			1,648,451		1,648,451	0%
Total	4,146,451	1,650,800	-	5,797,251	3,898,100	1,899,151	67%
3.0 Emergency	7,636,190			7,636,190		7,636,190	0%
3.1 Primary Schools				-		-	
3.2 Secondary schools				-		-	
3.3 Tertiary institutions				-		-	

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

Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/6/2023	Budget utilization difference(e = c-d) 7,636,190	% of Utilisation(f=d /c %) 0%
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
3.4 Security projects				-		-	
3.5 Unutilised				-		-	
Total	7,636,190			7,636,190	-	7,636,190	0%
4.0 Bursary and Social Security							
4.1 Secondary Schools	16,000,000	2,049,000		18,049,000	18,168,367	(119,367)	101%
4.2 Tertiary Institutions	21,500,000	504,000.00		22,004,000	21,855,000	149,000	99%
4.3 Social Security	3,000,000			3,000,000	-	3,000,000	0%
4.4 Special Needs	500,000	11,000.00		511,000	507,235	3,765	99%
Total	41,000,000	2,564,000		43,564,000	40,530,602	3,033,398	93%
5.0 Sports							
5.1	2,764,301	2,875,119		5,639,420	2,870,000	2,769,420	51%
Total	2,764,301	2,875,119		5,639,420	2,870,000	2,769,420	51%
6.0 Environment							
6.1 Baringo Secondary School		37,500		37,500	-	37,500	-
6.2 Baringo Secondary School		50,000		50,000	-	50,000	-
6.3 Koige Secondary School		50,000		50,000	50,000	-	100%
6.4 Masaita Secondary School		50,000		50,000	-	50,000	-
6.5 Kiptenden Mau Primary	150,000			150,000	-	150,000	-

*Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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)	% of Utilisation(f=d /c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/6/2023		
School							
6.6 Kamara Secondary School	150,000			150,000	-	150,000	-
6.7 Kipsinendet Secondary School	150,000			150,000	-	150,000	-
6.8 Korabariet Secondary School	150,000			150,000	-	150,000	-
6.9 Githima Primary School	150,000			150,000	-	150,000	-
6.10 Kiptororo Primary School	150,000			150,000	-	150,000	-
6.11 Chesirikwa Primary School	150,000			150,000	-	150,000	-
6.12 Umoja Primary School	150,000			150,000	-	150,000	-
6.13 Kiptenden Sirikwa Primary School	150,000			150,000	-	150,000	-
Total	1,350,000	187,500	-	1,537,500	50,000	1,487,500	3%
7.0 Primary Schools Projects							
7.1. Kondamet Primary School		1,000,000		1,000,000	-	1,000,000	-
7.2. Nyanda Primary School		300,000		300,000	-	300,000	-
7.3. Testai Primary School		200,000		200,000	-	200,000	-
7.4. Testai Primary School		200,000		200,000	-	200,000	-
7.5. Tonongoi Primary School		1,050,000		1,050,000	-	1,050,000	-

**Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/6/2023		
7.6 Bondet Primary School		400,000.00		400,000	-	400,000	-
7.7 Saino Primary School		1,500,000.00		1,500,000	-	1,500,000	-
7.8 Kongoi Primary School		300,000.00		300,000	-	300,000	-
7.9 Kowany Primary School		700,000.00		700,000	-	700,000	-
7.10 Segutioi Primary School		542,207.00		542,207	-	542,207	-
7.11 Kandenye Primary School		700,000.00		700,000	-	700,000	-
7.12 Karima Primary School		300,000.00		300,000	-	300,000	-
7.13 Karima Primary School		200,000.00		200,000	-	200,000	-
7.14 Sigowet Primary School		700,000.00		700,000	-	700,000	-
7.15 Kuresoi Primary School	1,200,000			1,200,000	-	1,200,000	-
7.16 Kuresoi Primary School	300,000			300,000	-	300,000	-
7.17 Chorwa Primary School	2,400,000			2,400,000	-	2,400,000	-
7.18 Saino Primary School	2,400,000			2,400,000	-	2,400,000	-
7.19 Tachasis Primary School	2,400,000			2,400,000	-	2,400,000	-
7.20 Tachasis Primary School	300,000			300,000	-	300,000	-
7.21 Githiriga Primary School	1,200,000			1,200,000	-	1,200,000	-
7.22 Sirikwa Primary School	1,200,000			1,200,000	-	1,200,000	-
7.23 Kapsimotwo Primary School	1,200,000			1,200,000	-	1,200,000	-

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d / c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/6/2023	
7.24 Kimungul Gaa Primary School	1,200,000		1,200,000	-	1,200,000	-
7.25 Githima Primary School	2,400,000		2,400,000	-	2,400,000	-
7.26 Nyongores Primary School	2,400,000		2,400,000	-	2,400,000	-
7.27 Mau Primary School	2,400,000		2,400,000	-	2,400,000	-
7.28 Masaita Primary School	2,400,000		2,400,000	-	2,400,000	-
7.29 Mkulima Primary School	2,600,000		2,600,000	-	2,600,000	-
7.30 Kures Primary School	200,000		200,000	-	200,000	-
7.31 Sirikwa Primary School Stadium	1,353,830		1,353,830	-	1,353,830	-
7.32 Terakana Primary School	200,000		200,000	-	200,000	-
7.33 Saino Primary School	900,000		900,000	-	900,000	-
7.34 Kowany Primary School	500,000		500,000	-	500,000	-
7.35 Kandeny Primary School	500,000		500,000	-	500,000	-
7.36 Sigowet Primary School	500,000		500,000	-	500,000	-
7.37 Tachasis Primary School Pendle	500,000	700,000	1,200,000	-	1,200,000	-
7.38 Kongoi Primary school		300,000	300,000	-	300,000	-
Total	30,653,830	8,092,207	1,000,000	39,746,037	39,746,037	-

**Kuresoi 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	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/6/2023		
8.0 Secondary Schools Projects						-	
8.1 Kipkoris Girls Secondary School		500,000.00		500,000	-	500,000	-
8.2 Sirikwa Secondary School	3,200,000			3,200,000	-	3,200,000	-
8.3 Murinduko Baptist Secondary School	2,500,000			2,500,000	-	2,500,000	-
8.4 Chesirikwo Secondary School	300,000			300,000	-	300,000	-
8.5 Kipkoimet Secondary School	2,400,000			2,400,000	-	2,400,000	-
8.6 Kipsinendet Secondary School	3,000,000			3,000,000	-	3,000,000	-
8.7 Tiloa Mixed Secondary School	2,500,000			2,500,000	-	2,500,000	-
8.8 Tarakwa Secondary School	150,000			150,000	-	150,000	-
8.9 Mau Secondary School	250,000			250,000	-	250,000	-
8.10 Olkuwit Secondary School	200,000		800,000	1,000,000	-	1,000,000	-
8.11 Temoyetta DEB Secondary School	100,000			100,000	-	100,000	-
8.12 Kipkoimet Secondary School	200,000			200,000	-	200,000	-
8.13 Kures Secondary School	200,000			200,000	-	200,000	-

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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)	% of Utilisation(f=d /c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/6/2023		
8.14 Masaita Secondary School	200,000			200,000	-	200,000	-
8.15 Mkulima Secondary School	200,000			200,000	-	200,000	-
8.16 Mlima Secondary School	300,000			300,000	-	300,000	-
Total	15,700,000	500,000	-	15,700,000	-	15,700,000	-
9.0 Tertiary institutions Projects				-		-	
9.1 Total Technical Training Institute	2,400,000			2,400,000	-	2,400,000	-
9.2 Total Technical Training Institute	1,200,000			1,200,000	-	1,200,000	-
Total	3,600,000	-	-	3,600,000	-	3,600,000	-
10.0 Security Projects				-		-	
10.1 Mau Summit Chief's office		1,200,000		1,200,000	-	1,200,000	-
10.2 Temoyetta Chief's office		1,800,000		1,800,000	-	1,800,000	-
10.3 Mau Summit Police Station	2,500,000			2,500,000	-	2,500,000	-
10.4 Tulwet/Soliat Chiefs Office	300,000			300,000	-	300,000	-
10.5 Nyota Chief's Office	200,000.00			200,000	-	200,000	-
10.6 Nyota Chief's Office	100,000.00			100,000	-	100,000	-

**Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a) 2022-2023	Adjustments(b)		Final Budget c = (a+b) 2022-2023	Actual on comparable basis(d) 30/6/2023	Budget utilization difference(e) = c-d	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Total	3,100,000	3,000,000	-	6,100,000	-	6,100,000	-
11.0 Acquisition of assets							
11.1 Purchase of Office Furniture and Equipment	100,000	300,000		400,000	166,543	233,457	42%
Total	100,000	300,000	-	400,000	166,543	233,457	42%
12.0 Oversight Committee Expenses (itemize)							
12.1 Advertising, Awareness and Publicity Campaigns	22,150			22,150	-	22,150	0%
12.2 COC Members Allowance	500,000			500,000	270,000	230,000	54%
12.3 Daily Subsistence Allowance	120,000			120,000	90,000	30,000	75%
12.4 Other COC expenses	350,000			350,000	-	350,000	0%
12.5 Refined Fuels and Lubricants for Transport	150,000			150,000	140,000	10,000	93%
12.6 Travel Costs	40,000			40,000	-	40,000	0%
12.7 Accommodation - Domestic Travel	200,000			200,000	150,000	50,000	75%
Total	1,382,150	-	-	1,382,150	650,000	732,150	47%
13.0 Other payments							

*Kuresoi 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)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/6/2023		
13.1 Kuresoi North Strategic Plan 2022/2028	1,000,000	1,000,000		2,000,000.00	2,000,000	-	100%
13.2 Kuuresoi North NGCDF office	2,274,909			2,274,909	-	2,274,909	0%
Total	3,274,909	1,000,000	-	4,274,909	2,000,000	2,274,909	47%
14.0 unallocated fund							
Unapproved projects	15,314,301			15,314,301	-	15,314,301	-
AIA	-	-	-	-	-	-	
PMC savings							
Total	15,314,301	-	-	15,314,301	-	15,314,301	-
	138,215,032	30,700,726	-	170,715,758	57,003,175	113,712,583	33%

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the 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.

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
AIE NO. B 140965		32,088,879
AIE NO.B 105392		34,000,000
AIE NO.B 105607		34,000,000
AIE NO.B 128576		15,000,000
AIE NO.B 128888		26,000,000
AIE NO.B 154085		26,288,879
AIE NO.A 888550	1,500,000	
AIE NO.A-888902	300,000	
AIE NO.B 185132	7,000,000	
AIE NO.B 185539	6,000,000	
AIE NO.B 185670	15,000,000	
AIE NO B 206167	5,000,000	
AIE NO.B 206432	12,000,000	
AIE NO.B 205943	12,000,000	
AIE NO.B 207665	20,000,000	
AIE NO.B 207825	20,000,000	
TOTAL	98,800,000	167,377,758.30

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,605,263	1,903,008
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	779,848	-
Employer Contributions Compulsory national social security schemes	43,330	38,400
Total	2,428,441	1,941,408

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,364,500	2,483,900
Other committee expenses	3,898,100	3,338,000
Total	5,262,600	5,821,900

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	81,850.00	-
Electricity	-	62,012
Communication, supplies and services	176,800.00	-
Domestic travel and subsistence	-	48,200
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	632,500
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	150,000.00	200,000
Fuel , oil & lubricants	1,302,400	1,156,000
Other operating expenses	9,450.00	-
Bank Charges	2,430.00	11,760
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	1,322,059	923,323
Routine maintenance- other assets	-	-
Total	3,044,989	3,022,795

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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	-	70,412,422
Transfers To Secondary Schools	-	37,392,207
Transfers To Tertiary Institutions	-	1,400,000
Total	-	109,204,629

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools	18,168,367.00	14,926,000
Bursary – tertiary institutions	21,855,000.00	19,925,000
Bursary – special schools	507,235.00	494,000
Social Security programmes (NHIF)	-	-
Security projects	-	5,900,000
Sports projects	2,870,000.00	-
Environment projects	50,000.00	3,312,500
Emergency projects	-	850,000
Total	43,450,602.00	45,407,500

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings		-
Refurbishment of Buildings		500,000
Purchase of Vehicles and Other Transport Equipment	166,543.00	-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture 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 equipment		-
Acquisition of Land		-
Acquisition Intangible Assets		-
Total	166,543.00	500,000

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
COC Members allowance	650,000	-
		-
Total	650,000	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
	2,000,000	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, Molo Branch A/C No.0230261662434	72,497,551	30,700,726
Total	72,497,551	30,700,726
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>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
<i>Name of Officer</i>		-	-	-
Total		-	-	-

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	<i>2022-2023</i>	<i>2021-2022</i>
	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	<i>2022-2023</i>	<i>2021-2022</i>
	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

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	30,700,726.00	29,221,200
Cash in hand	-	-
Imprest	-	-
Total	30,700,726.00	29,221,200
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward		

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF 2022-2023
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)	5,262,600	5,921,900
Imprest surrendered during the Year (C)	5,262,600	5,921,900
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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Notes To the Financial Statements (Continued)

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	-	779,848
Others	-	-
Total	-	779,848

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,848,319	2,956,818
Committee expense	444,460	7,525,082
Use of goods and services	9,492,444	2,750,000
Amounts due to other Government entities (see attached list)	64,803,830	16,468,826
Amounts due to other grants and other transfers (see attached list)	30,283,015	-
Acquisition of assets	233,457	2,956,818
Oversight Committee Expenses	732,150	
Other Payments (specify)	3,874,909	
Funds pending approval		1,800,000
Total	113,712,583	32,500,726

18.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	2,641,423	6,958,888
Total	2,641,423	6,958,888

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					

Annex 2 - Analysis of Pending Staff Payables

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Payment of 7 No NG-CDFC staffs' basic salaries	3,848,319	2,956,818	
Use of goods & services	Office administration services	9,492,444	9,525,082	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
7.1. Kondamet Primary School	Purchase of 2 acres school land		1,000,000	
7.2. Nyanda Primary School	Construction of main gate and fencing of 5 acres school land with barbed wire and treated blue gum posts to Completion		300,000	
7.3. Testai Primary School	Construction of 4 doors pit latrine to Completion with provision of one door to cater for persons living with disability		200,000	
7.4. Testai Primary School	Renovation of 2 classrooms-flooring,fixing doors,fascia board and painting to Completion		200,000	
7.5. Tonongoi Primary School	Purchase of 2 acres school land		1,050,000	
7.6 Bondet Primary School	"Completion of administration block with capacity of 3 rooms-plastering,flooring,fixing fascia board and painting"	400,000		
7.7 Saino Primary School	Construction of administration block comprising of 3 roomed offices and 1 staff room to Completion	1,500,00		
7.8 Kongoi Primary School	Construction of twin culverts to facilitate movement to school: compacting using selected granular fill material, excavation of soft materials for culverts, provide, place and compact 900m m dia culvert, class 15/20 concrete and A142 fabric mesh reinforcement.	300,000		
7.9 Kowany Primary School	Construction of one classroom	700,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
7.10 Segutioi Primary School	construction of 2 units pit latrines@6 doors at kshs 250,000 per unit to completion with provision of one door to cater for persons living with disability	542,207		
7.11 Kandenye Primary School	Construction of one classroom	700,000		
7.12 Karima Primary School	Construction of main gate and fencing of 2.5 acres school land with barbed wire and treated blue gum posts to completion	300,000		
7.13 Karima Primary School	Construction of 3 doors pit latrine at kshs 200,000 to completion with provision of one door for the physically challenged persons	200,000		
7.14 Sigowet Primary School	Construction of one classroom	700,000		
7.15 Kuresoi Primary School	Construction to completion of 6 door girls pit latrines with one chamber catering for the needs of Persons with Disabilities.	300,000		
7.16 Kuresoi Primary School	construction to completion of one classroom	1,200,000		
7.17 Chorwa Primary School	construction to completion of 2 classrooms	2,400,000		
7.18 Saino Primary School	construction to completion of 2 classrooms	2,400,000		
7.19 Tachasis Primary School	Construction to completion of 6 door girls pit latrines with one chamber catering for the needs of Persons with Disabilities.	300,000		
7.20 Tachasis Primary School	construction to completion of one classroom	1,200,000		
7.21 Githiriga Primary School	construction to completion of one classroom	1,200,000		
7.22 Sirikwa Primary School	construction to completion of one classroom	1,200,000		
7.23 Kapsimotwo Primary School	construction to completion of one classroom	1,200,000		
7.24 Kimugul Gaa Primary School	construction to completion of one classroom	1,200,000		
7.25 Githima Primary School	construction to completion of 2 classrooms	2,400,000		
7.26 Nyongores Primary School	construction to completion of 2 classrooms	2,400,000		
7.27 Mau Primary School	construction to completion of 2 classrooms	2,400,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
7.28 Masaita Primary School	construction to completion of 2 classrooms	2,400,000		
7.29 Mkulima Primary School	Construction of administration block to completion	2,600,000		
7.30 Kures Primary School	completion of 2 classrooms-floor finishing, and painting	200,000		
7.31 Sirikwa Primary School Stadium	Completion of running track-back filling with red soil and compacting the running tract,levelling,compacting with murrum and marking of the tract	1,353,830		
7.32 Terekana Primary School	completion of 2 classrooms-floor finishing and painting	200,000		
7.33 Saino Primary School	Completion of administration block comprising of 3 roomed offices and 1 staff room: plastering, floor finishing, ceiling, wiring, tiling and painting	900,000		
7.34 Kowany Primary School	Completion of one classroom: plastering, floor finishing, ceiling, wiring, tiling and painting	500,000		
7.35 Kandenye Primary School	Completion of one classroom: plastering, floor finishing, ceiling, wiring, tiling and painting	500,000		
7.36 Sigowet Primary School	Completion of one classroom: plastering, floor finishing, ceiling, wiring, tiling and painting	500,000		
7.37 Tachasis Primary School Pendle	Completion of one classroom: plastering, floor finishing, ceiling, wiring, tiling and painting	500,000		
7.38 Kongoi Primary School	additional funding for construction of twin culverts to facilitate movement to school	300,000		
Total		39,746,037	2,750,000	
8.0 Secondary Schools Projects				
8.1 Kipkoris Girls Secondary School	completion of multi purpose hall-plastering,floor finishing,fixing windows,doors	500,000		
8.2 Sirikwa Secondary School	Additional funds for construction of one storey building consisting of 2 classrooms on ground floor, 6 roomed administration block offices and computer laboratory with a capacity of 10 computers on the first floor with a provision of an access ramp for	3,200,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding & Balance 2021-2022	Comments
	Persons with Disability; superstructure-walling and shutter.			
8.3 Murinduko Baptist Secondary School	Construction to completion of boys dormitory with a capacity of 160 students	2,500,000		
8.4 Chesirikwo Secondary School	Completion of laboratory with capacity of 24 students initiated by parents: plastering, floor finishing, glazing and painting	300,000		
8.5 Kipkoimet Secondary School	construction to completion of 2 classrooms	2,400,000		
8.6 Kipsinendet Secondary School	construction to completion of a 400 students' capacity dining hall	3,000,000		
8.7 Tiloa Mixed Secondary School	Drilling of bore hole,purchase and installation of solar panels and submersible water pump and piping water	2,500,000		
8.8 Tarakwa Secondary School	ompletion of laboratory with capacity of 24 students: floor finishing and painting.	150,000		
8.9 Mau Secondary School	completion of library comprising of 2 rooms with capacity of 100 students -Plastering and painting	250,000		
8.10 Olkuwit Secondary School	completion of 2 classrooms-floor finishing and painting	1,000,000		
8.11 Temoyetta DEB Secondary School	completion of 1 classroom -floor finishing and painting	100,000		
8.12 Kipkoimet Secondary School	completion of laboratory comprising of 2 rooms with capacity of 24 students -floor finishing,fixing window panes and painting	200,000		
8.13 Kures Secondary School	Completion of laboratory comprising of 2 rooms with capacity of 24 students: Floor finishing, fixing of window panes and painting	200,000		
8.14 Masaita Secondary School	Completion of administration block comprising of 3 roomed offices and 1 staff room: floor finishing and painting	200,000		
8.15 Mkulima Secondary School	Completion of laboratory comprising of 2 rooms with capacity of 24 students: floor finishing, fixing window panes and painting	200,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
8.16 Mlima Secondary School	Completion of administration block comprising of 3 roomed offices and 1 staff room: Floor finishing, plastering inside, fixing window panes and painting	300,000		
Sub Total		17,000,000		
9.0 Tertiary institutions Projects				
9.1 Total Technical Training Institute	construction to completion of 2 classrooms	2,400,000		
9.2 Total Technical Training Institute	Fencing of 5 acre land to completion with chain link and treated blue gum poles	1,200,000		
Sub Total		3,600,000		
Total		60,346,037		
Amounts due to other grants and other transfers				
10.0 Security Projects				
10.1 Mau Summit Chief's office			1,200,000	
10.2 Temoyetta Chief's office			1,800,000	
10.3 Mau Summit Police Station	Landscaping with cabro installation on 800sqm at kshs.1,200,000, fencing one acre police station compound with treated blue gum poles and chain link wire at kshs.900,000 and construction of a main gate at Kshs.400,000	2,500,000		
10.4 Tulwet/Soliat Chiefs Office	completion of chiefs office comprising of 3 rooms- floor finishing, fixing window panes and painting	300,000		
10.5 Nyota Chief's Office	construction to completion of 2 door pit latrines with one chamber catering for the needs of Persons with Disabilities.	200,000		
10.6 Nyota Chief's Office	Fencing to completion of 0.25 acres land of chief's office compound with barbed wire and treated blue gum poles	100,000		
Sub Total		6,100,000	3,000,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
3.0 Emergency				
Emergency	To cater for any unforeseen in the constituency during the financial year	7,636,190	6,342,207	
Sub Total		7,636,190	6,342,207	
6.0 Environment				
6.1 Baringo Secondary School	Purchase of 2,000 trees seedlings	37,500	37,500	
6.2 Baringo Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000	50,000	
6.3 Masaita Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000	50,000	
6.4 Masaita Secondary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.4 Kiptenden Mau Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.5 Kamara Secondary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.6 Kipsinendet Secondary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.7 Korabariet Secondary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.8 Githima Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.9 Kiptororo Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
6.10 Chesirikwa Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.11 Umoja Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
6.12 Kiptenden Sirikwa Primary School	Purchase and installation of 10,000 litres PVC water tank at Kshs.90,000 and fixing gutters for water harvesting at Kshs.60,000	150,000		
Sub Total		1,487,500	137,500	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Payment of Bursary to needy students in secondary schools	-119,367	2,064,000	
4.2 Tertiary Institutions	Payment of Bursary to needy students in tertiary schools	149,000		
4.3 Social Security	Payment of NHIF contribution to 500 vulnerable senior citizen within the constituency	3,000,000		
4.4 Special Needs	Payment of Bursary to needy students in special schools	3,765		
Sub Total		3,033,398		
5.0 Sports		2,769,420	2,875,119	
Sub Total		2,769,420	2,875,119	
		23,301,417	16,468,826	
11.0 Acquisition of assets				
11.1 Purchase of Office Furniture and Equipment	Purchase of office Furniture and Equipment: 3 office tables at Kshs.52,000 and 8 chairs at Kshs.48,000	233,457		
Sub Total		233,457		
12.0 Oversight Committee Expenses (itemize)		22,150		
12.1 Advertising, Awareness and	Payment of Advertising, Awareness and Publicity	230,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Publicity Campaigns	Campaigns			
12.2 COC Members Allowance	Payment of COC members allowances	30,000		
12.3 Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	350,000		
12.4 Other COC expenses	Payment of other COC expenses	10,000		
12.5 Refined Fuels and Lubricants for Transport	Purchase of Refined Fuels and Lubricants for Transport of GK vehicles	40,000		
12.6 Travel Costs	(Airlines, Bus, Railway, Mileage Allowances, etc.)	50,000		
12.7 Accommodation - Domestic Travel	Payment of Accommodation Allowance of COC members	732,150		
Sub Total		732,150	-	
Others (<i>specify</i>)				
Kuresoi North Strategic Plan 2022/2028	Preparation and production of Kuresoi North NG-CDF strategic plan for 2022-2028		1,000,000	
13.2 Kuuresoi North NGCDF office	Construction of main gate at kshs. 250,000, 30m masonry fence at kshs. 1,000,000 and installation of cabro on an area of 600sqm at kshs. 1,024,908.78	2,274,909		
Sub-Total		2,274,909	1,000,000	
Funds pending approval		15,314,301	1,800,000	
Grand Total		113,712,584	32,500,726	

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	1,000,000			1,000,000
Buildings and structures	9,000,000			9,000,000
Transport equipment	7,290,000	166,543		7,456,543
Office equipment, furniture and fittings	450,400			450,400
ICT Equipment, Software and Other ICT Assets	314,608			314,608
Other Machinery and Equipment	1,227,952			1,227,952
Heritage and cultural assets				
Intangible assets				
Total	19,282,960	166,543		19,449,503

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

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Koige Secondary School	Equity-Molo	023018324537	-	-
Aerial Primary School	Equity-Molo	0230176368343	770	770
Amani Kuresoi Primary school	Equity-Molo	0230179814665	390	50,480
Baringo Primary School	Equity-Molo	0230164152089	215	215
Baringo Valley Primary School	Equity-Molo	0230165821485	923	923
Bondet Primary School	Equity-Molo	0230177390654	1,050	1,050
Bureti Primary School	Equity-Molo	0230163313951	425	1,300,065
Bygum Primary School	Equity-Molo	0230162488318	750	750
Chebonde -Kiptenden Primary School	Equity-Molo	0230182551346	80	NIL
Chemare Primary School	Equity-Molo	0230170777210	931	931
Cheptagum Primary School	Equity-Molo	0230166004335	255	50,095
Chepuiyet Primary School	Equity-Molo	0230176385288	605	605
Chesirikwa Primary School	Equity-Molo	0230171412115	85	85
Chesubeno Primary School	Equity-Molo	0230162419842	81	81
Choronok Primary School	Equity-Molo	0230170877550	65	65
Dagoretti Nyakinyua Primary School	Equity-Molo	0230162551103	176	176
Dagoretti Nyakinyua Secondary School	Equity-Molo	0230179562959	200	50,320
Githiriga Primary School	Equity-Molo	0230162498817	1,385	1,385

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Githunguri Primary School	Equity-Molo	0230162498997	598	598
Haraka Primary School	Equity-Molo	0230181403493	110	110
Haraka Secondary School	Equity-Molo	'0230168437783	260	260
Jogoo Primary School	Equity-Molo	0230179817113	640	640
Kabtembwo Primary School	Equity-Molo	'0230179768956	770	770
Kamara Assistant Chiefs Office	Equity-Molo	0230162447136	282	282
Kamungei Primary School	Equity-Molo	0230162415973	170	50,530
Kamwaura Police Post	Equity-Molo	0230180880481	245	245
Kandenye Primary School	Equity-Molo	0230162486467	245	245
Kapkures Primary School	Equity-Molo	0230179838158	440	440
Kaplelach Primary School	Equity-Molo	0230171834493	50,595	595
Kaplelach secondary School	Equity-Molo	0230162467902	-	1
KIO Secondary School	Equity-Molo	0230162460678	1,036	1,036
Kaproret Primary School	Equity-Molo	0230180226133	565	565
Kapsimotwo Primary School	Equity-Molo	0230170930631	544	544
Kapsingorngor Primary School	Equity-Molo	0230181750959	3,910	3,910
Kapsongop Primary School	Equity-Molo	0230171616043	4	4
Kaptich Kongoi Secondary School	Equity-Molo	0230179685020	24,660	24,660
Karima Primary School	Equity-Molo	0230164154315	570	750
Karirikania Primary School.	Equity-Molo	0230180169979	5	5

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kesigenik Primary School	Equity-Molo	0230179650564	200	200
Kibaraa Secondary School	Equity-Molo	0230162020828	1,167	1,167
Kibaraa Primary School	Equity-Molo	0230168726453	455	455
Kiletien Primary School	Equity-Molo	0230170792498	42,340	42,340
Kimugul Gaa Primary School	Equity-Molo	0230163421914	828	828
Kio Primaiv School	Equity-Molo	0230176359141	1,010	1,010
Kio Secondary School	Equity-Molo	0230162460678	1,036	1,036
Kipkewa Primary School	Equity-Molo	0230162460895	780	780
Kipkoimet Secondary School	Equity-Molo	'0230180292005	780	780
Kipkoris Girls Secondary School	Equity-Molo	'0230162797502	720	720
Kipkoris Primary School	Equity-Molo	0230162465355	0	0
Kiplelechon Primary School	Equity-Molo	0230162228428	20	50,240
Kipsapta Primary School	Equity-Molo	0230164150818	544	616
Kipsinendet Primary School	Equity-Molo	0230162481553	-	9
Kiptenden Mau Primary School	Equity-Molo	0230176431908	382	382
Kiptenden Sirikwa Primary School	Equity-Molo	0230162538553	371	371
Kiptororo Primary School	Equity-Molo	0230166637135	50,030	50,030
Kiptororo Secondary School	Equity-Molo	0230162021297	665	665
Kongoi Assistant Chiefs Office	Equity-Molo	0230181131960	680	680
Kongoi Primary School	Equity-Molo	0230170793422	190	190

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Korabariet Primary School	Equity-Molo	0230171818845	965	965
Kowany Primary School	Equity-Molo	0230179797275	100	100
Kures Secondary School	Equity-Molo	0230179789019	660	50,280
Kuresoi Assistant County Commissioner's office	Equity-Molo	0230182262231	755	755
Kuresoi North CDF office	Equity-Molo	0230161956380	29,407	29,408
Kuresoi Primary School	Equity-Molo	0230162462768	559	559
Kuresoi Technical Training Institute	Equity-Molo	0230164242576	525	525
Langwenda Primary School	Equity-Molo	0230171971705	845	50,465
Lelaitich Primary School	Equity-Molo	0230164632712	1,110	1,110
Lemechonik Primary School	Equity-Molo	0230162481709	546	546
Maigoya Primary School	Equity-Molo	0230171425142	283	50,203
Maraba Primary School	Equity-Molo	0230176435412	166	166
Masaita Primary School	Equity-Molo	0230179858803	500	50,240
Masaita Secondary School	Equity-Molo	0230171917121	63,245	63,245
Matunda Primary School	Equity-Molo	0230162563885	649	649
Mau Primary School	Equity-Molo	0230162301960	616	616
Mau Secondary School	Equity-Molo	0230162481123	739	739
Mau Summit Primary School	Equity-Molo	0230178982801	850	658,070
Mau Summit Police Station	Equity-Molo	0230173045509	365	365

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Mau Summit Secondary School	Equity-Molo	0230162540653	880	50,000
Mawingu Primary School	Equity-Molo	0230161980127	441	441
Mkulima Primary School	Equity-Molo	0230162479989	2,376	446
Mkulima Secondary School	Equity-Molo	0230164975089	370	502,920
Mlima Primary School	Equity-Molo	'0230177459041	1,220	1,220
Mlima Secondary School	Equity-Molo	0230181984769	745	745
Moto Primary School	Equity-Molo	0230177552716	445	445
Moto Secondary School	Equity-Molo	0230181413074	-	NIL
Mukeu Primary School	Equity-Molo	0230162439529	1,010	50,531
Murinduko Primary School	Equity-Molo	0230179562495	230	230
Muthenji Primary School	Equity-Molo	0230176415954	680	63,300
Mutukanio Secondary School	Equity-Molo	0230168422306	-	NIL
Mwahe Primary School	Equity-Molo	0230168499832	450	450
Mwaragania Primary School	Equity-Molo	0230177468550	490	143,930
Nagiririet Primary School	Equity-Molo	0230163632509	1,415	1,415
Ndege Primary School	Equity-Molo	0230162450173	240	240
Ngarua Primary School	Equity-Molo	0230182369456	210	210
Ngenia Primary School	Equity-Molo	0230181308705	275	275
Nyanda Primary School	Equity-Molo	0230171422615	470	590
Nyota Primary School	Equity-Molo	'0230163691309	645	645

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Olkuwit Secondary School School	Equity-Molo	0230180938006	1,060	1,060
Pele Primary School	Equity-Molo	'0230178829532	829	829
Roret Primary School	Equity-Molo	0230169708861	950	950
Saino Primary School	Equity-Molo	0230162463854	69,115	69,116
Sasumua Primary School	Equity-Molo	0230177354143	340	340
Set Kotes Primary	Equity-Molo	0230170804360	500	500
Sigowet Primary School	Equity-Molo	0230177505078	105	105
Silibonik Primary School	Equity-Molo	0230171957248	94	50,515
Silibwet Gaa Primary School	Equity-Molo	0230162408163	399	399
Sirikwa Primary School	Equity-Molo	0230162549562	130	130
Sirikwa Secondary School	Equity-Molo	0230162352394	160	160
Sitoito Secondary School	Equity-Molo	0230164230723	1,500,193	1,500,193
Sitoton Primary School	Equity-Molo	O230162466690	56	56
Songo Primary School	Equity-Molo	O230182266418	760	760
Sundu River Primary School	Equity-Molo	O230164161455	441	441
Tabain Primary School	Equity-Molo	O230162603015	240	240
Tabora Primary School	Equity-Molo	O230162444224	748,827	818,187
Tachasis Primary School	Equity-Molo	O230163408324	1,503	50,964
Tachasis primary school Pendle	Equity-Molo	O230179619267	620	620
Taragonik Primary School	Equity-Molo	O230163795109	1,520	1,520

*Kuresoi North Constituency
National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Tegunot Haraka B Primary School	Equity-Molo	O230162453579	75	50,096
Terekena Primary School	Equity-Molo	O230163622752	548	50,668
Tilola Primary School	Equity-Molo	O230162327148	10	422,621
Tiriyta Primary School	Equity-Molo	O230170777874	20	254,655
Tonongoi Primary School	Equity-Molo	O230168351326	200	200
Tulwet/Soliat Chiefs Office	Equity-Molo	O230182516189	385	209,205
Umoja Tulwet Secondary School	Equity-Molo	0230176368343	634	634
Total			2,641,423	6,958,888

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccurate Prior Year Balances	financial statement amended by restating the prior year amounts	Resolved	
2.0	Unsupported Use of Goods and Services	Documents and explanation provided as required	Resolved	
3.0	Transfers to Other Government Entities Kshs.109,204,629	Documents and explanation provided as required	Resolved	
4.0	Unsupported Bursary Payments Kshs.34,851,000	Documents and explanation provided as required	Resolved	
5.0	Cash and cash Equivalents Kshs.30,700,726.	Explanation provided as required	Resolved	

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Johnstone Kering..
Fund Account Manager.