

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 JUL 2024 ^{DAY} THURSDAY

TABLED BY:	Hon. Samuel Chepkonga, CBS
CLERK-AT-THE-TABLE:	Anne Shibuko

OF

PARLIAMENT OF KENYA LIBRARY

THE AUDITOR-GENERAL

ON

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**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURESOI SOUTH CONSTITUENCY**

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



KURESOI SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mohammed Hassan
2.	Sub-County Accountant	Benard Kirui
3.	Chairman NGCDFC	Wilson Bii
4.	Member NGCDFC	Japhet Rono

(c) Fiduciary Oversight Arrangements

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

P.O. Box 112-20131
NG-CDF Building
Keringet - Olenguruone Highway
KERINGET, KENYA

(e) Kuresoi South Constituency NGCDF Contacts

Telephone: (254) 720255913
E-mail: kuresoiscdf@gmail.com
Website: cdfkuresoisouth.go.ke

(f) Kuresoi South Constituency NGCDF Bankers

Equity Bank

Account Number 0230261796290

Molo Branch

P.O.Box 927-20106

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

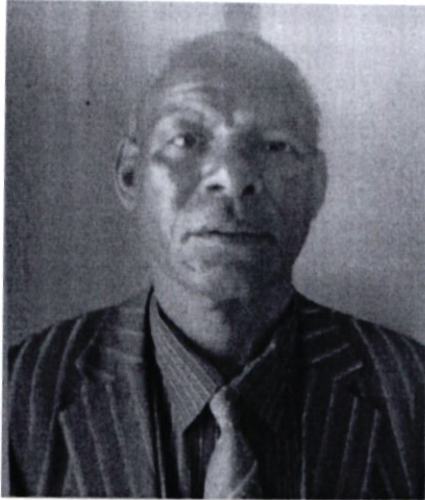
Harambee Avenue

P.O. Box 40112

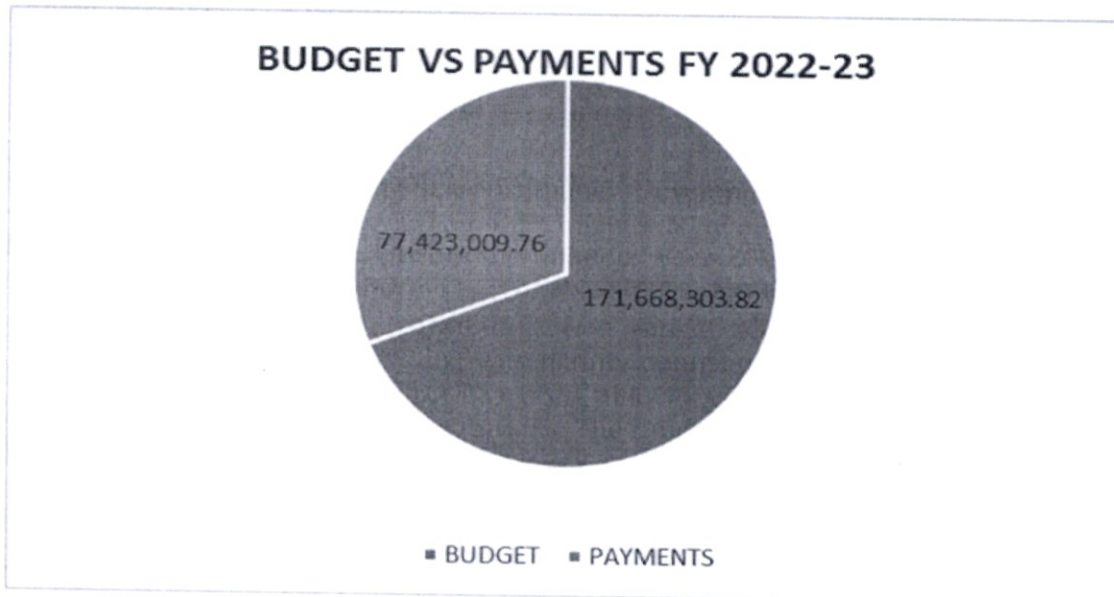
City Square 00200

Nairobi, Kenya

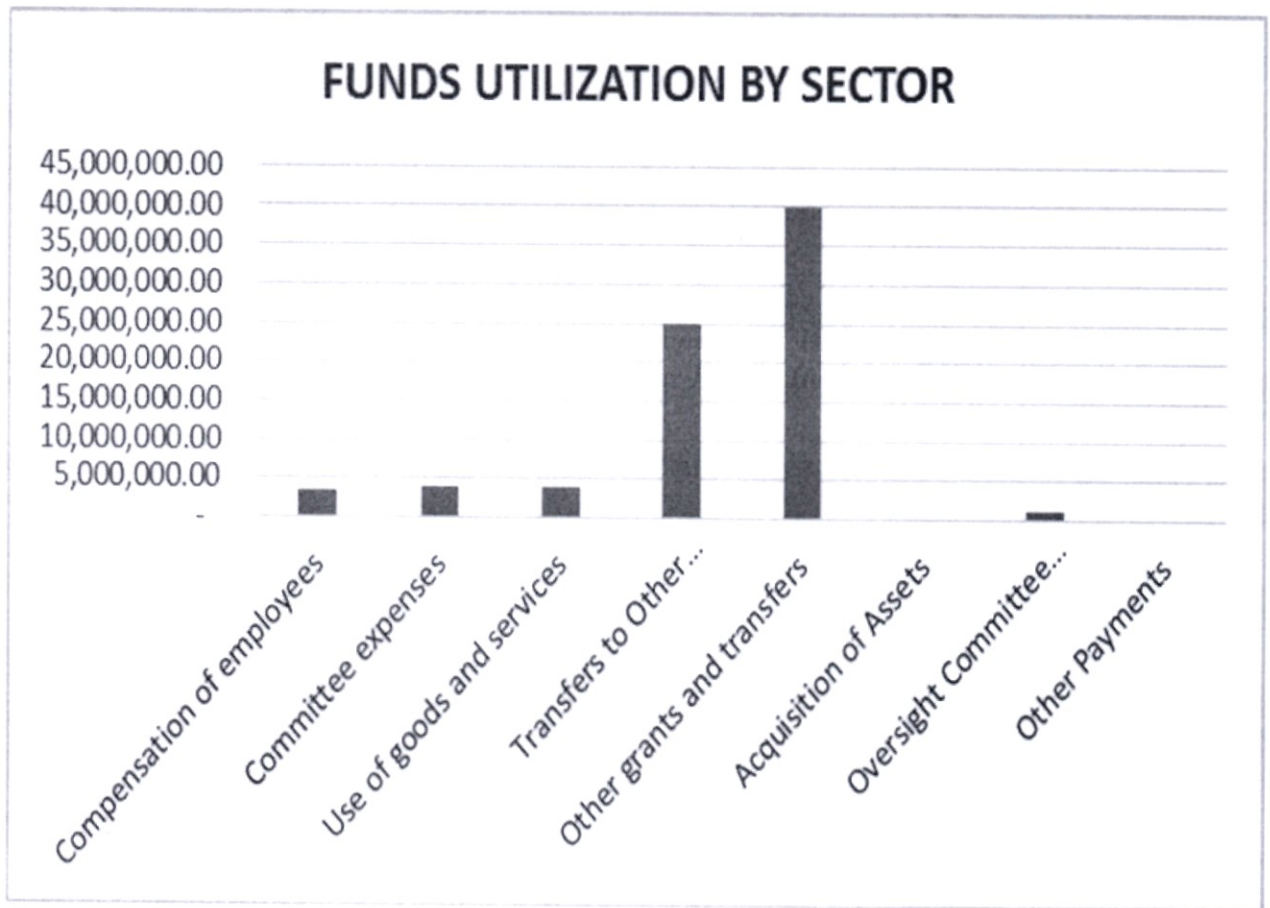
III. NG-CDFC Chairman's Report



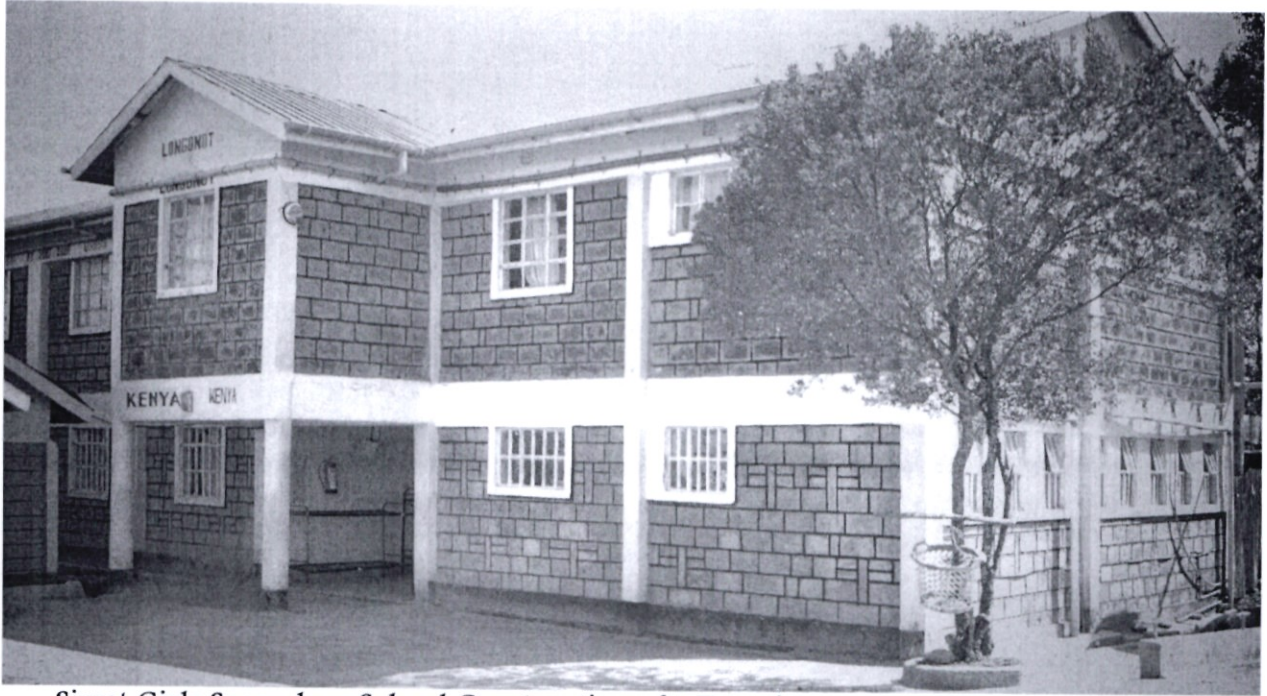
Kuresoi South National Government Constituency Development Fund in the 2022-2023 financial year had a total receipt of Kshs. 107,764,393 which is inclusive of balance brought forward from the financial year 2021/2022. During the financial year 2022/2023 Kshs. 77,423,010 was spent thus leaving a balance of Kshs.30, 341,382 unspent. The undisbursed fund from the board for this financial year is Ksh. 63,903,912. Our utilization budget was at 62.8% which is a drop from the previous year which was at 87% this was mainly contributed by the late disbursement of funds from NGCDF Board. The NG-CDFC has been able to give bursary to more than six thousand students in secondary and tertiary institutions. The fund also was disbursed to various development works in the constituency in the education and security sector.



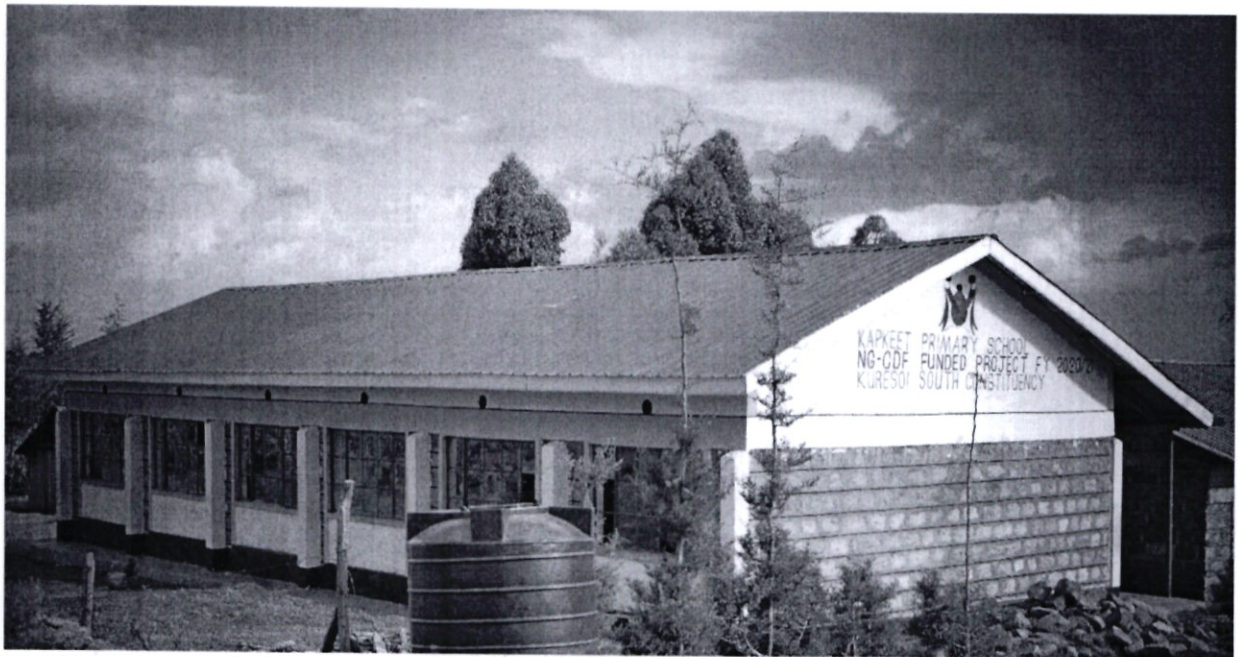
By the close of the financial year the graph below explains how we were able to utilise the funds in the different sectors.



The committee ensures that all the development projects are to completion and those that are incomplete are given priority in funding. Some of the projects implemented in the year are shown below



Siwot Girls Secondary School Construction of a Dormitory



Kapkeet Primary School Construction of Two classrooms.



Ngorofo Secondary School | Construction of a multi-purpose hall



Emitik G School Construction of Boys Dormitory



Olenguruone DEB Boarding Primary school Renovation of 8 classrooms



Sugutek primary school Renovation of 6 classrooms



Keringet Sub-county Headquarters

Emerging issues

Emerging issues include;

1. High demand for bursary due to high poverty index
2. High cost of building materials making the cost of construction higher hence reducing the number of projects to be implemented in a financial year.

Challenges

1. Inaccessibility of schools due to poor road infrastructure led by heavy rainfall throughout the year.
2. Limited source of constituency fund
3. Delay in disbursement of funds from the Board
4. High emergency cases due to climatic conditions
5. Caveat on lands within the constituency hindering purchase of land for schools and security projects.

Recommendation

1. There should be more funds allocated to improving the road infrastructure within the constituency.
2. Increased allocation of funds should be made to NGCDF Board.
3. NGCDF Board should fast track remittance of funds to the constituencies.


.....

Name
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance against Predetermined Objectives for FY 2022/23

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *Kuresoi South Constituency 2023-2027* plan are to:

- a) Increase the number of classes in the constituency to comfortably have 80% of the students in the constituency accommodated.
- b) Improve on security infrastructure to curb crime in the constituency.
- c) Increase tertiary institutions in the constituency to allow the growth and learning of alternative skills.
- d) Empower constituents to afford 100% transition from primary to secondary schools through bursary funding.
- e) To improve the environment by planting more trees and also increasing more water harvesting solutions.

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:

Sector	Objective	Outcome	Indicator	Performance
Education	-To increase basic and secondary school completion cycles by liaising with school's administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions	In FY 2022/2023 -we increased number of classrooms from 30 that was implemented in the previous year to 43 and, 6 administration blocks - Bursary beneficiaries at all levels were as per the attached schedules
Security	-To support	-Reduced	-Number of security	In the FY

	security agencies for better service delivery through infrastructure development	number of crime rates in the constituency - Improved physical security infrastructure i.e. National Police Service and National Government Administration offices (DCC, ACC, Chiefs)	infrastructure constructed	2022/2023 the NG-CDFC completed 1 police staff quarter and ensured they are connected to power.
Environment	-To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level	-Enhanced water harvesting, programs in institutions	-Number of water tanks installed in education institutions	- In the financial year 2022/2023 1 school benefitted with 5,000 litres water tanks for tapping rain water for school consumption and landscaping of the schools compound.
Sports	-To engage the youths on sport activities to promote talent, peace and unity	- United youths on matters of development. Improved talents in sport activities	-Number of youths engage in sport activities -new number of sports talents within the constituency	In the financial year 2022/2023 teams drawn across the constituency held tournaments and winning teams awarded with trophies. also, the teams benefitted with balls and sport uniforms
Emergency	-To cater for any unforeseen event	-Better built projects with a greater impact	- Number of completed projects in use	-NG-CDFC and PMC training has been undertaken and timely responded to emergencies.

V. Statement of Governance

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Kuresoi South constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
 - i. Build the capacity of project management committees
 - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
 - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
 - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
 - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
 - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
 - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
 - viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation before respective constituencies approve such a project for joint funding
 - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
 - x. Ensure that all projects receive adequate funding and are completed within 3 years
 - xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

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

- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.

- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
- 5) Number of meetings held in the financial year 2022-2023-Ng-cdf Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Kuresoi South held a total of 12 meetings signifying a total commitment to attaining its performance target.
- 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
- 7) The Ng-cdfc members are remunerated according to the rates provided by the board
- 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
- 9) The management is committed in risk management by at all times responding to risk analysis
- 10) NG-CDFC Kuresoi South was gazetted on 29th November 2022

VI. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

NGCDF Kuresoi South has funded initiatives like planting indigenous trees and purchasing water tanks for various institutions. These actions contribute positively to environmental conservation and sustainability in several ways:

1. **Indigenous Tree Planting:** Planting indigenous trees helps to restore and conserve the natural ecosystem. Indigenous trees are adapted to the local environment, providing habitat and food for native wildlife while also helping to prevent soil erosion, regulate water cycles, and sequester carbon dioxide from the atmosphere.

2. **Water Tank Purchases:** Providing water tanks to institutions helps to promote water conservation and efficient water management. By harvesting rainwater, institutions can reduce their reliance on groundwater or surface water sources, especially during dry seasons. This helps to ensure a more reliable water supply while also alleviating pressure on local water resources.

These initiatives demonstrate a commitment to environmental sustainability and community resilience within the Kuresoi South constituency. They not only address immediate needs for tree cover and water access but also contribute to long-term environmental health and sustainability. It would be beneficial for NGCDF Kuresoi South to continue supporting such initiatives and to explore additional projects that promote environmental conservation and sustainable development in the area.

3. Employee welfare

We invest in providing the best working environment for our employees. Kuresoi South 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 (National Health Insurance Fund). Employees are encouraged and supported to continually build on their skills and knowledge. Kuresoi South 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 South 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 South 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 South NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Name

Fund Account Manager.

VII. 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 South 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, 202X. 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 South 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 South 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 South 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

Kuresoi South Constituency

National Government Constituencies Development Fund (NGCDF)

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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 South Constituency financial statements were approved and signed by the Accounting Officer on 25/04 2024.



.....
Name: Wilson Bii

Chairman – NGCDF Committee



.....
Name: Mohammed Hassan

Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURESOI SOUTH 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuresoi South Constituency set out on pages

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

1 to 54, 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 a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kuresoi South 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. Inaccuracies in the Financial Statements

1.1 Committee Expenses

The statement of receipts and payments reflects committee expenses of Kshs.3,841,830 as disclosed in Note 5 to the financial statements. However, the corresponding Note 5 to the financial statements reflects an amount of Kshs.4,141,830 resulting in an unexplained variance of Kshs.300,000.

1.2 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amounting to Kshs.3,899,529 as disclosed in Note 6 to the financial statements. However, the corresponding Note 6 to the financial statements reflects an amount of Kshs.3,599,529 resulting in an unexplained variance of Kshs.300,000.

1.3 Budget Utilization Differences

The summary statement of appropriation reflects committee expenses budget utilization difference amounting to Kshs.118,977. However, the amount differs with the unutilized committee expenses amounting to negative Kshs.181,023 included in the unutilized fund of Kshs.94,245,294 reflected in Note 19.3 to the financial statements resulting in unexplained variance of Kshs.300,000. Further, the amount differs with committee expenses budget utilization difference amounting to Kshs.181,156 reflected in the budget execution by sectors and projects resulting in an unexplained or unreconciled variance of Kshs.62,179.

In addition, the statement reflects use of goods and services budget utilization difference amounting to Kshs.1,371,650. However, the amount differs with the unutilized use of goods and services amounting to Kshs.1,671,650 included in the unutilized fund totalling Kshs.94,245,294 reflected in Note 19.3 to the financial statements resulting in an unexplained variance of Kshs.300,000.

In the circumstances, the accuracy and completeness of the summary statement of appropriation could not be confirmed.

2. Inaccuracies in Compensation of Employees

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,418,705. The amount includes gratuity to contractual employees totalling Kshs.781,955 as disclosed in Note 4 to financial statements which had not been paid. This was contrary to the International Public Sector Accounting Standards (Cash Basis) and Significant Accounting Policy 4 to the financial statements which requires recognition of the expenses when paid and not when incurred.

In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.781,955 could not be confirmed.

3. Unsupported Project Management Committees Bank Account Balances

Note 18.4 to the financial statements reflects Project Management Committees (PMC) account balances of Kshs.2,874,752 as disclosed in Annex 5 to the financial statements. However, cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees (PMC) account balances were not provided for audit. Further, the PMC bank balances had not been transferred to the Constituency account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the Constituency bank account.

In the circumstances, the accuracy and completeness of Project Management Committees (PMC) account balances of Kshs.2,874,752 could not be confirmed.

4. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.39,902,740. The amount includes bursary disbursement of Kshs.29,416,550 comprising of disbursement to secondary schools, tertiary institutions and special schools of Kshs.17,374,550, Kshs.11,042,000 and Kshs.1,000,000, respectively as disclosed in Note 8 to the financial statements. However, the bursaries were not supported by vetting reports, list of beneficiaries showing name of student, admission number, learning institution, cheque number amount awarded and acknowledgement receipts from the beneficiary institutions.

In the circumstances, the accuracy and completeness of the bursary disbursement of Kshs.29,416,550 could not be confirmed.

5. Unsupported Fuel, Oil and Lubricants Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,899,529. The amount includes fuel, oil and lubricants expenditure paid to a supplier of Kshs.830,000 as disclosed in Note 6 to the financial statements. However, the expenditure was not supported by work tickets and supplier statements. Further, the advance payments were not secured. This was contrary to Section 147(1) of the Public

Procurement and Asset Disposal Act, 2015 which states that under exceptional circumstances, advance payment may be granted and shall not exceed twenty per cent (20%) of the price of the tender and shall be paid upon submission by the successful tenderer to the procuring entity of an advance payment security equivalent to the advance itself and that security shall be given by a reputable bank or any authorized financial institution.

In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.830,000 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 South 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 amounting to Kshs.171,668,305 and Kshs.107,764,393, respectively, resulting in under-funding of Kshs.63,903,912 or 37% of the budget. However, the Fund spent a balance of Kshs.77,423,010 against actual receipts of Kshs.107,764,393 resulting to an under-utilization of Kshs.30,341,383 or 28% 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 report is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Employment of Staff at the Constituency Office

The statement of receipts and payments reflects compensation of employee's expenditure of Kshs.3,418,705. However, review of records revealed that the Constituency Office had eight (8) employees on a three (3) year contracts and two (2) casual employees. This was contrary to Circular National Government Constituencies Development Board referenced CDF Board/circulars/ Vol I.I./166 of the dated 24 June, 2013 recommended recruitment of four positions to the Constituency Offices but not exceeding five in number. No explanation was provided for the over employment by five (5) members of staff.

Further, the casual employees have been continuously engaged for over ten (10) months since September, 2022. This was contrary to Section 37 (1) (b) of the Employment Act, 2007 which states that causal employment should be converted to term contract where a casual employee performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

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

2. Irregular Procurement of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,899,529. The amount includes office and general supplies expenditure totalling Kshs.1,074,300 as disclosed in Note 6 to the financial statements. However, review of records revealed that the office and general supplies expenditure includes low value procurement of goods totaling Kshs.1,374,300 using imprest. This was contrary to Regulation 93 (3) of the Public Finance Management (National Governments) Regulations, 2015 which requires that temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

Further, the expenditure was not supported by Electronic Tax Register (ETRs) receipts. This was contrary to Regulation 93 (2) of the Public Procurement and Assets Disposal Regulations, 2020 which requires ow value procurements to be supported by the original

Kenya Revenue Authority Electronic Tax Receipt (KRA ETR Receipt) duly signed by the person undertaking the low value procurement of goods, works or services.

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

3. Unexplained Status of Project Disbursements

Review of records revealed that the Constituency received Kshs.41,968,879 in respect of nineteen (19) projects. However, disbursements totaling Kshs.20,803,650 were disbursed to the respective Project Management Committees leaving the status of disbursement of balance of Kshs.21,165,229 unexplained. This may be contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

4. Irregular Transfer of Funds

The statement of receipts and payments reflects transfers to other government units amount of Kshs.24,905,000. The amount includes transfer to primary schools totalling Kshs.16,055,000 as disclosed in Note 7 to the financial statements. The transfer to primary schools includes Kshs.900,000 which was transferred to Kapkwen Primary School on 19 October, 2022. However, the project had not been approved by the Board. This was contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

5. Failure to Report Emergency Projects Expenditure

The statement of receipt and payments reflects other grants and transfers of Kshs.39,902,740. The amount includes emergency projects expenditure totalling Kshs.7,736,190 as disclosed in Note 8 to the financial statements. However, the utilization of the emergency reserve was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence of the emergency.

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

6. Anomalies in Projects Implementation

Physical inspection of five (5) projects valued at Kshs.3,700,000 in the month of March, 2024 revealed that some projects were complete and not in use while others were incomplete and there was no evidence of contractors at site despite existence of funds in the projects accounts. In addition, there was evidence of poor workmanship such as

defects in peeling off of paint works due to moisture and lack of wiring. Further, projects had not been labelled for ease of identification.

In the circumstances, value for money on projects costing Kshs.3,700,000 could not be confirmed.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 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 Fund's financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 June, 2024

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


IX. 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	99,730,000	157,358,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		99,730,000	157,358,879
Payments			
Compensation Of Employees	4	3,418,705	3,305,688
Committee expenses	5	3,841,830	4,788,900
Use Of Goods and Services	6	3,899,529	3,329,771
Transfers To Other Government Units	7	24,905,000	111,718,381
Other Grants and Transfers	8	39,902,740	44,870,885
Acquisition Of Assets	9	200,000	200,000
Oversight Committee Expenses	10	1,156,556	-
Other Payments	11	98,650	-
Total Payments		77,423,010	168,213,625
Surplus/ (Deficit)		22,306,990	(10,854,746)

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 25/04 2024 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Mohammed Hassan

Name: Benard Kirui
 ICPAK M/No: N/A

Name: Wilson Bii

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	30,341,383	8,034,393
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		30,341,383	8,034,393
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		30,341,383	8,034,393
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		30,341,383	8,034,393
Represented By			
Fund Balance B/Fwd	15	8,034,393	18,889,139
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		22,306,990	(10,854,746)
Net Financial Position		30,341,383	8,034,393

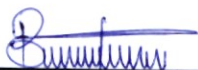
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 25/04 2024 and signed by:



Fund Account Manager

Name: Mohammed Hassan



National Sub-County
Accountant

Name: Benard Kirui
ICPAK M/No: N/A



Chairman NG-CDF
Committee

Name: Wilson Bii

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

XI. 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	99,730,000	157,358,879
Other Receipts	3	-	-
Total Receipts		99,730,000	157,358,879
Payments			
Compensation Of Employees	4	3,418,705	3,305,688
Committee Expenses	5	3,841,830	4,788,900
Use Of Goods and Services	6	3,899,529	3,329,771
Transfers To Other Government Units	7	24,905,000	111,718,381
Other Grants and Transfers	8	39,902,740	44,870,885
Oversight Committee Expenses	10	1,156,556	-
Other Payments	11	98,650	-
Total Payments		77,223,010	168,013,625
Total Receipts Less Total Payments		22,506,990	(10,654,746)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		22,506,990	(10,654,746)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(200,000)	(200,000)
Net Cash Flows from Investing Activities		(200,000)	(200,000)
Net Increase In Cash And Cash Equivalent		22,306,990	(10,854,746)
Cash & Cash Equivalent At Start Of The Year	12	8,034,393	18,889,139
Cash & Cash Equivalent At End Of The Year	12	30,341,383	8,034,393

Kuresoi South Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

The Constituency financial statements were approved by NG CDFC on 25/04 2024 and signed by:



Fund Account Manager

Name: Mohammed Hassan



National Sub-County
Accountant

Name: Benard Kirui
ICPAK M/No: N/A



Chairman NG-CDF
Committee

Name: Wilson Bii

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

XII. 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		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	8,034,393	25,418,879	171,668,305	107,764,393	63,903,912	
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
Totals	138,215,033	8,034,393	25,418,879	171,668,305	107,764,393	63,903,912	62.8%^s
Payments							
Compensation Of Employees	3,982,152	944,312	-	4,926,464	3,418,705	1,507,759	69.4%
Committee Expenses	3,418,451	542,356	-	3,960,807	3,841,830	118,977	97.0%
Use Of Goods and Services	4,918,451	352,728	-	5,271,178	3,899,529	1,371,650	74.0%
Transfers To Other Government Units	54,750,000	5,090,000	25,018,879	84,858,879	24,905,000	59,953,879	29.3%
Other Grants and Transfers	50,950,490	804,996	400,000	52,155,486	39,902,740	12,252,746	76.5%
Acquisition of Assets	1,209,789	200,000	-	1,409,789	200,000	1,209,789	14.2%
Oversight Committee Expenses	1,385,700	-	-	1,385,700	1,156,556	229,144	83.5%
Other Payments	3,400,000	100,000	-	3,500,000	98,650	3,401,350	2.8%
Funds Pending Approval**	14,200,000	-	-	14,200,000	-	14,200,000	0.0%
Totals	138,215,033	8,034,392	25,418,879	171,668,304	77,423,010	94,245,294	45.1%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

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

Explanatory Notes.

During the financial year 2022-2023, there was underutilization in the below sectors because of the following reasons;

- (a) Compensation Of Employees – Underutilization was due to the provision of gratuity which was not paid out as the end of the financial year due to Non-elapsed of employee contracts and unpaid salaries balance
- (b) Use of Goods and Services – Underutilization was because the NGCDFC did not completely exhaust the allocated budget.
- (c) Transfers to Other Government Units- Funds had not been transferred to the PMC accounts as the AIE had just been received
- (d) Other Grants and Transfers- Funds had not been utilized as the AIE had just been received just prior to close of financial year
- (e) Acquisition of Assets -Funds had not been utilized as the AIE had just been received just prior to close of financial year.
- (f) Oversight Committee Expenses -Funds had not been utilized as the AIE had just been received just prior to close of financial year
- (g) Other Payments - Funds had not been utilized as the Strategic plan was still under procurement process as at the close of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	94,245,294
Less undisbursed funds receivable from the Board as at 30 th June 2023	63,903,912
	30,341,382
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	30,341,382

The Constituency financial statements were approved by NG CDFC on 25/04/2024 and signed by:



Fund Account Manager

Name: Mohammed Hassan



National Sub-County Accountant

Name: Benard Kirui
ICPAK M/No: N/A



Chairman NG-CDF Committee

Name: Wilson Bii

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,982,152	944,312	-	4,926,464	3,418,705	1,507,759
1.2 Committee allowances	1,722,000	542,356	-	2,264,356	2,083,200	181,156
1.3 Use of goods and services	2,472,000	352,728	-	2,824,728	2,396,879	427,849
Sub-total	8,176,152	1,839,395	-	10,015,547	7,898,784	2,116,764
2.0 Monitoring and evaluation						
2.1 Capacity building	300,000	-	-	300,000	229,300	70,700
2.2 Committee allowances	1,500,000	-	-	1,500,000	1,167,000	333,000
2.3 Use of goods and services	2,342,902	-	-	2,342,902	1,864,980	477,922
Sub-total	4,142,902	-	-	4,142,902	3,261,280	881,622
3.0 Emergency						
3.1 Primary Schools	6,386,190	2,207	200,000	6,588,397	6,486,190	102,207
3.2 Secondary schools	1,250,000	-	-	1,250,000	1,250,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
Sub-total	7,636,190	2,207	200,000	7,838,397	7,736,190	102,207
4.0 Bursary and Social Security						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	17,100,000	600,001	-	17,700,001	17,374,550	325,451
4.3 Tertiary Institutions	11,100,000	202,789	-	11,302,789	11,042,000	260,789
4.4 Universities	1,500,000	-	-	1,500,000		1,500,000
4.5 Social Security	300,000	-	-	300,000	1,000,000	(700,000)
Sub-total	30,000,000	802,789	-	30,802,789	29,416,550	1,386,239
5.0 Sports						
Regional Sports Tournament	300,000	-	-	300,000		300,000
Constituency Sports Tournament	2,464,300	-	-	2,464,300	500,000	1,964,300
Sub-total	2,764,300	-	-	2,764,300	500,000	2,264,300
6.0 Environment						
Simotwet Secondary School	2,300,000	-	-	2,300,000	-	2,300,000
AMBUSKET RC PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
BONDET PRIMARY SCHOOL- KIPKONGOR	-	-	100,000	100,000	-	100,000
BORON PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
CHEPKISWET PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
CHEPKOSIGEN PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
CHIGAMBA PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
GOSEMIA PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
KAPLAMAI POLYTECHNIC	-	-	100,000	100,000	-	100,000

Kuresoi South Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KAPYEMIT PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
KIPLEMEIYWO PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
KIPTARAGON SECONDARY SCHOOL	-	-	100,000	100,000	-	100,000
KIPTULWO PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
KORAO SECONDARY SCHOOL	-	-	100,000	100,000	-	100,000
LELPANGA PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
LELAITICH PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
LELKOITA PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
LELTANY PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
RWAGET PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
SANGAWET PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
SHAMBA NDOVU PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
SIGOWET PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
TEGAT PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
TIMBWALO PRIMARY SCHOOL	-	-	100,000	100,000	-	100,000
Sub-total	2,300,000	-	2,300,000	4,600,000	-	4,600,000
7.0 Primary Schools Projects (List all the Projects)						
Cheptuech primary school	3,200,000		1,300,000	4,500,000	3,300,000	1,200,000
Kapugunot primary school	1,100,000			1,100,000		1,100,000
Cheptebes primary school	1,100,000			1,100,000		1,100,000
Irongo primary school	250,000			250,000		250,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiptagich primary school	450,000			450,000		450,000
Konoin primary school	1,100,000	-	-	1,100,000	-	1,100,000
Chenugu primary school	3,500,000	-	-	3,500,000	3,100,000	400,000
Barao primary school	900,000	-	3,000,000	3,900,000	-	3,900,000
Koitab Tinet primary school	400,000	500,000	500,000	1,400,000	500,000	900,000
Kapkoï primary school	2,200,000	-	-	2,200,000	-	2,200,000
Kapnanda primary school	1,350,000	-	-	1,350,000	-	1,350,000
Ogiek primary school	250,000	-	-	250,000	-	250,000
Kibangui primary school	1,550,000	-	-	1,550,000	-	1,550,000
Tuiyobei primary school - Keringet	2,200,000	-	-	2,200,000	-	2,200,000
Highland primary school	1,100,000	-	-	1,100,000	-	1,100,000
Tembwo primary school	250,000	-	-	250,000	-	250,000
Keringet boarding primary school	3,100,000	-	-	3,100,000	-	3,100,000
Kapsimbeiywo primary school	2,250,000	-	-	2,250,000	-	2,250,000
Lelaipei primary school	1,250,000	-	-	1,250,000	1,125,000	125,000
Tachasis primary school - Keringet	1,700,000	200,000	1,050,000	2,950,000	1,250,000	1,700,000
Keringet boarding primary school	900,000	-	-	900,000	-	900,000
Tembwo primary school	3,100,000	-	-	3,100,000	-	3,100,000
Abosi primary school	1,850,000	-	-	1,850,000	-	1,850,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Maziwa primary school	250,000	850,000	-	1,100,000	150,000	950,000
Teta primary school	250,000	-	-	250,000	-	250,000
Longet primary school	3,200,000	500,000	1,250,000	4,950,000	1,750,000	3,200,000
Kiptenden primary school - Amalo	2,400,000	-	-	2,400,000	-	2,400,000
Kaptembwo primary school	-	-	100,000	100,000	-	100,000
Kapkeet primary school	-	-	1,830,000	1,830,000	1,330,000	500,000
Kimugul primary school	-	-	250,000	250,000	-	250,000
Saptonok Primary school	-	40,000	300,000	340,000	-	340,000
Gosemia primary school	-	-	250,000	250,000	-	250,000
Kamwaura primary school	-	-	100,000	100,000	-	100,000
Kaplamai primary school	-	-	250,000	250,000	-	250,000
Chemaner primary school	-	-	300,000	300,000	-	300,000
Angurwet primary school	-	-	400,000	400,000	400,000	-
Kaber primary school	-	-	600,000	600,000	600,000	-
Kapno primary school	-	-	100,000	100,000	100,000	-
Kapkwen primary school	-	-	900,000	900,000	900,000	-
Bondet primary school - Kipkongor	-	-	1,300,000	1,300,000	1,300,000	-
Cheram primary school	-	-	150,000	150,000	150,000	-
Kapkores primary school	-	100,000	-	100,000	100,000	-
Soimet primary school	-	600,000	-	600,000	-	600,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	41,150,000	2,790,000	13,930,000	57,870,000	16,055,000	41,815,000
8.0 Secondary Schools Projects (List all the Projects)						
Taachasis secondary school	1,100,000	-	1,300,000	2,400,000	1,100,000	1,300,000
Ainamoi secondary school	2,200,000	-	-	2,200,000	-	2,200,000
Simotwet secondary school	2,400,000	1,100,000	400,000	3,900,000	1,100,000	2,800,000
Kiplemeiywo secondary school	2,400,000	-	2,288,879	4,688,879	1,000,000	3,688,879
Arorwet secondary school	1,100,000	-	500,000	1,600,000	500,000	1,100,000
Sinendet secondary school	2,000,000	-	200,000	2,200,000	-	2,200,000
Marwa Secondary school	2,200,000	-	-	2,200,000	1,300,000	900,000
Tulwet secondary school	200,000	-	-	200,000	200,000	-
Kapngorot secondary school	-	300,000	1,100,000	1,400,000	850,000	550,000
Ogiek kwanza secondary school	-	-	200,000	200,000	100,000	100,000
Ogiek sotiki secondary school	-	-	400,000	400,000	-	400,000
Kapsimbeiywo primary school	-	-	150,000	150,000	-	150,000
Kamwaura secondary school	-	-	200,000	200,000	-	200,000
Tinet Mixed Secondary School	-	700,000	400,000	1,100,000	1,100,000	-
Kiptagich Secondary School	-	-	1,200,000	1,200,000	1,200,000	-
Keringet Boys Secondary school	-	-	200,000	200,000	200,000	-
Sub-total	13,600,000	2,300,000	8,538,879	24,438,879	8,850,000	15,588,879
9.0 Tertiary institutions Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.1						
9.2						
9.3						
Sub-total						
10.0 Security Projects						
Sotiki chiefs office	1,500,000	-	-	1,500,000	-	1,500,000
Kiptagich police station	300,000	-	-	300,000	-	300,000
Ainamoi chiefs office	1,500,000	-	-	1,500,000	-	1,500,000
Kimugul chiefs office	2,000,000	-	250,000	2,250,000	-	2,250,000
Kuresoi south DCC Residence	1,450,000	-	-	1,450,000	750,000	700,000
Tinet Chiefs Hall	1,500,000	-	-	1,500,000	1,300,000	200,000
Kaplamai Chiefs Office	-	-	200,000	200,000	200,000	-
Sub-total	8,250,000	-	450,000	8,700,000	2,250,000	6,450,000
11.0 Acquisition of assets						
Kuresoi south NGCDF Hall	450,000	200,000	-	650,000	200,000	450,000
Kuresoi South NGCDF Offices	759,789	-	-	759,789	-	759,789
Sub-total	1,209,789	200,000	-	1,409,789	200,000	1,209,789
12.0 Oversight Committee Expenses (itemize)						
Travel cost	200,000	-	-	200,000	172,956	27,044
COC Members Allowances	650,000	-	-	650,000	650,000	-
Advertising,Awareness and publicity	385,700	-	-	385,700	333,600	52,100

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
campaigns						
Refined fuels and lubricants	150,000	-	-	150,000	-	150,000
Sub-total	1,385,700	-	-	1,385,700	1,156,556	229,144
13.0 Others						
Strategic Plan	3,000,000	-	-	3,000,000	-	3,000,000
Kuresoi South NGCDF Offices	400,000	100,000	-	500,000	98,650	401,350
Sub-total	3,400,000	100,000	-	3,500,000	98,650	3,401,350
Funds pending approval**						
Kapkali primary school	3,000,000	-	-	3,000,000	-	3,000,000
Kiptagich primary school	3,000,000	-	-	3,000,000	-	3,000,000
Kapkwen primary school	2,200,000	-	-	2,200,000	-	2,200,000
Tembwo primary school	2,000,000	-	-	2,000,000	-	2,000,000
Moluo primary school	2,000,000	-	-	2,000,000	-	2,000,000
Koitab Tinet primary school	2,000,000	-	-	2,000,000	-	2,000,000
Sub-total	14,200,000	-	-	14,200,000	-	14,200,000
Total	138,215,033	8,034,392	25,418,879	171,668,304	77,423,010	94,245,294

(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)

XIV. 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 South 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.

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 140966		33,000,000.00
AIE NO. B 105484		44,000,000.00
AIE NO. B 105831		22,000,000.00
AIE NO. B 128577		6,000,000.00
AIE NO. B 128889		12,000,000.00
AIE NO. B 154086		12,000,000.00
AIE NO. B 164423		18,000,000.00
AIE NO. B 155859		10,358,879.00
AIE NO. A 888903	12,730,000.00	
AIE NO. B 185133	7,000,000.00	
AIE NO. B 206433	12,000,000.00	
AIE NO. B 206261	26,000,000.00	
AIE NO. B 205944	12,000,000.00	
AIE NO. B 207666	15,000,000.00	
AIE NO. B 207826	15,000,000.00	
TOTAL	99,730,000.00	157,358,879

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-

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Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,541,080	2,509,032
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	781,955	753,456
Employer Contributions Compulsory national social security schemes	95,670	43,200
Total	3,418,705	3,305,688

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,250,200	2,749,400
Other committee expenses	891,630	2,039,500
Total	4,141,830	4,788,900.00

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	34,919	93,781
Communication, supplies and services	128,900	469,999
Domestic travel and subsistence	679,900	539,300
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	699,974	1,186,000
Hospitality supplies and services	50,000	154,226
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,074,300	150,565
Fuel , oil & lubricants	830,000	600,000
Other operating expenses	-	0
Bank Charges	1,660	14,340
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	99,876	121,560
Routine maintenance- other assets	-	-
Total	3,599,529	3,329,771

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	16,055,000	47,318,381
Transfers To Secondary Schools (See Attached List)	8,850,000	64,400,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	24,905,000	111,718,381

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,374,550	18,615,105
Bursary – tertiary institutions (see attached list)	11,042,000	11,024,003
Bursary – special schools (see attached list)	1,000,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,250,000	5,500,000
Sports projects (see attached list)	500,000	2,741,777
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	7,736,190	6,990,000
Roads projects (see attached list)	-	-
Total	39,902,740	44,870,885

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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	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	200,000	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	200,000
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	200,000	200,000

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	650,000	-
Other COC expenses	506,556	-
	1,156,556	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
NGCDF Office	98,650	-
	98,650	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, A/C no.0230261796290 ,Molo Branch . (main account)</i>	30,341,383	8,034,393
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	30,341,383	8,034,393
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	664,754	753,456
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	664,754	753,456

15. Fund Balance B/F

	(1 st July 2022-1)	(1 st July 2021-2)
	Kshs	Kshs
Bank accounts	8,034,393	18,889,139
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	8,034,393	18,889,139

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

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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	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,507,759	944,312
Committee expense	(181,023)	
Use of goods and services	1,671,650	1,109,560
Amounts due to other Government entities (see attached list)	59,953,879	21,870,498
Amounts due to other grants and other transfers (see attached list)	12,252,746	6,998,905
Acquisition of assets	1,209,789	300,000
Oversight Committee Expenses	229,144	-
Other Payments (<i>specify</i>)	3,401,350	1,500,000
Funds pending approval	14,200,000	730,000
Total	94,245,294	33,453,273

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)		
Total	2,874,752	6,707,841

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		1,507,759	944,312	
Use of goods & services		1,490,627	1,109,560	
Amounts due to other Government entities				
Cheptuech primary school	Renovation of 8 No classrooms excluding ceiling and electrical works.	1,200,000	-	
Kapugunot primary school	Construction of one classroom to completion.	1,100,000	-	
Cheptebes primary school	Construction of one classroom to completion	1,100,000	-	
Irongo primary school	Construction of a gate to completion.	250,000	-	
Kiptagich primary school	Leveling of playing field.	450,000	-	
Konoin primary school	Construction of one classroom to completion	1,100,000	-	
Chenugu primary school	Leveling of playing field.	400,000	-	
Barao primary school	Construction of three classrooms to completion	3,900,000	-	
Koitab Tinet primary school	Completion of 1 No classroom	900,000	-	
Kapkoi primary school	Construction of two classrooms to completion	2,200,000	-	
Kapnanda primary school	Construction of one classroom to completion and construction of a gate.	1,350,000	-	
Ogiek primary school	Construction of a gate to completion.	250,000	-	
Kibangui primary school	Construction to completion of one classroom and completion of one classroom.	1,550,000	-	
Tuiyobei primary school - Keringet	Construction of two classrooms to completion	2,200,000	-	
Highland primary school	Construction of one classroom to completion	1,100,000	-	
Tembwo primary school	Construction of a gate to completion.	250,000	-	
Keringet boarding primary school	Construction to completion of 6 office administration block.	3,100,000	-	
Kapsimbeiywo primary school	Renovation of 5 No classrooms excluding	2,250,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	ceiling and electrical works.			
Lelaibei primary school	Construction to completion of 2 blocks of pit latrine each 6 door for boys and girls.	125,000	-	
Tachasis primary school - Keringet	Construction to completion of one classroom, fencing to completion of 10 acre school land using barbed wire and treated buegum and construction to completion of school gate.	1,700,000	-	
Keringet boarding primary school	Completion of 2 no classrooms initiated by parents.	900,000	-	
Tembwo primary school	Construction to completion of 6 roomed office administration block.	3,100,000	-	
Abosi primary school	Construction to completion of 1 classroom, construction to completion of 2 blocks of pit latrine each 3 door for boys and girls.	1,850,000	-	
Maziwa primary school	Construction to completion of school gate and purchase of one acre school land.	950,000	-	
Teta primary school	Construction to completion of 1 No gate.	250,000	-	
Longet primary school	Renovation of 8 No classrooms excluding ceiling and electrical works.	3,200,000	-	
Kiptenden primary school - Amalo	Renovation of 6 No classrooms excluding ceiling and electrical works.	2,400,000	-	
Kaptembwo primary school	Completion of pit latrine.	100,000	-	
Kapkeet primary school	Completion of classroom.	500,000	-	
Kimugul primary school	Construction of 6 door pit latrine.	250,000	-	
Saptonok Primary school	Construction of one classroom to completion.	340,000	-	
Gosemia primary school	Fencing of 8 acre school land and completion of gate.	250,000	-	
Kamwaura primary school	Completion of school gate.	100,000	-	
Kaplamai primary school	Completion of levelling of field (5000 square metres)	250,000	-	
Chemaner primary school	Construction of one classroom to completion.	300,000	-	
Soimet Primary school	Purchase of one acre school land.	600,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Taachasis secondary school	Construction of one classroom to completion.	1,300,000	-	
Ainamoi secondary school	Construction of two classrooms to completion.	2,200,000	-	
Simotwet secondary school	Construction of 45 student capacity laboratory	2,800,000	-	
Kiplemeiywo secondary school	Construction of two classrooms to completion and construction of 45 student capacity laboratory.	3,688,879	-	
Arorwet secondary school	Completion of six office administration block.	1,100,000	-	
Sinendet secondary school	Completion of 250 capacity dining hall; roofing.	2,200,000	-	
Marwa Secondary school	Construction to completion of 2 classrooms.	900,000	-	
Kapngorot secondary school	Completion of 6 office administration block.	550,000	-	
Ogiek kwanza secondary school	Completion of school gate.	100,000	-	
Ogiek sotiki secondary school	Completion of 2 classrooms.	400,000	-	
Kapsimbeiywo primary school	Construction of 45 capacity library.	150,000	-	
Kamwaura secondary school	Construction of school gate to completion.	200,000	-	
Angurwet Primary School	Construction of a classroom	-	400,000	
Chemaner Primary School	Construction of one classroom to completion	-	300,000	
Cheram Primary School	Construction of a gate to completion	-	150,000	
Gosemia Primary School	Completion of a gate	-	50,000	
Gosemia Primary School	Fencing of school compound	-	200,000	
Kaber Primary School	Construction of a classroom to lintel level	-	600,000	
Kapkali Primary School	Purchase of 1 acre land	-	700,000	
Kapkores Primary School	Completion of construction of a gate	-	100,000	
Kaplamai Primary School	Levelling of playing field	-	250,000	
Kapno Primary School	Construction of a classroom to completion	-	100,000	
Kimugul Primary School- Amalo	Construction of 6 door pit latrine	-	250,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Koitab Tinet Primary School	Construction of one classroom	-	1,000,000	
Longet Primary School	Construction of a classroom	-	500,000	
Saptonok Primary School	Construction of a classroom	-	340,000	
Tachasis Primary School – Keringet	Construction of a classroom	-	500,000	
Kamwaura Primary School	Leveling of playing field	-	100,000	
Geticha Primary School Access Road	Construction of access road linking Geticha primary and Kamwaura secondary	-	41,619	
Soimet Primary School	Purchase of 1 acre piece of land	-	600,000	
Maziwa Primary School	Purchase of 1 acre land, installation of culvert and fencing	-	850,000	
Kiborowa Primary School	Purchase of 1 acre piece of land	-	1,500,000	
Kipsotet Primary School	Equipping of school borehole	-	500,000	
Kaptembwo Primary School	Completion of pit latrine	-	100,000	
Kipkebe Primary School	Purchase of school land	-	788,879	
Amalo Girls Secondary School	Construction of two classrooms	-	2,000,000	
Arorwet Secondary School	Construction of 6 office administration block	-	500,000	
Kamwaura Secondary School	Construction of a gate to completion	-	200,000	
Kapngorot Secondary School	Construction of 6 office administration block	-	300,000	
Kapsimbeiywo Secondary School	Construction of library	-	150,000	
Keringet Boys Secondary School	Renovation of boys dormitory	-	200,000	
Kiptagich Secondary School	Purchase of school bus	-	1,000,000	
Kiptagich Secondary School	Construction of dining hall	-	400,000	
Ogiek Kwanza Secondary School	Construction of a 6 door pit latrine	-	200,000	
Ogiek Sotiki Secondary School	Construction of a classroom	-	500,000	
Silibwet Secondary School	Construction of a laboratory	-	200,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Simotwet Secondary School	Construction of 4 classrooms	-	1,500,000	
Sinendet Secondary School	Construction of a dining hall	-	200,000	
Siwot Girls Secondary School	Construction of a perimeter wall	-	100,000	
Tendwet Secondary School	Construction of administration block	-	(1,100,000)	
Kenya Medical Training College Keringet	Construction of two classrooms and purchase of 3 acre piece of land	-	5,600,000	
Sub-Total		57,403,879	21,870,498	
Amounts due to other grants and other transfers				
Simotwet Secondary School	Landscaping of school compound: creating walk ways, water harvesting features, flower gardens and planting of grass.	2,300,000	-	
AMBUSKET RC PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
BONDET PRIMARY SCHOOL- KIPKONGOR	Installation of 5,000 litre water tank and gutters	100,000	100,000	
BORON PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
CHEPKISWET PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
CHEPKOSIGEN PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
CHIGAMBA PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
GOSEMIA PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
KAPLAMAI POLYTECHNIC	Installation of 5,000 litre water tank and gutters	100,000	100,000	
KAPYEMIT PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
KIPLEMEIYWO PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
KIPTARAGON SECONDARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
KIPTULWO PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
KORAO SECONDARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
LELPANGA PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
LELAITICH PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
LELKOITA PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
LELTANY PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
RWAGET PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
SANGAWET PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
SHAMBA NDOVU PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
SIGOWET PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
TEGAT PRIMARY SCHOOL	Purchase and planting of 800 assorted indigenous tree seedlings.	100,000	100,000	
TIMBWALO PRIMARY SCHOOL	Installation of 5,000 litre water tank and gutters	100,000	100,000	
Sotiki chiefs office	Construction to completion of 4 roomed chiefs office	1,500,000	-	
Kiptagich police station	Purchase of office furniture	300,000	-	
Ainamoi chiefs office	Construction to completion of 4 roomed chiefs office	1,500,000	-	
Kimugul chiefs office	Construction to completion of 3 roomed police quarters.	2,250,000	-	
Kuresoi south DCC Residence	Construction to completion of 150 meter perimeter wall using machine cut stones.	700,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Tinet Chiefs Hall	Completion of multipurpose hall with a capacity of 250 people	200,000	-	
Bursary Secondary Schools	Being payment of bursary to needy students	325,451	(982,106)	
Bursary Tertiary Institutions	Being payment of bursary to needy students	260,789	179,893	
Bursary Special Needs	Being payment of bursary to needy students	(700,000)	-	
Social Security	Payment NHIF to the needy and elderly	1,500,000	-	
Regional Sports Tournament	Facilitation of regional sports tournament	300,000	-	
Constituency Sports Tournament	Organizing constituency and regional sports tournament	1,964,300	1	
Emergency	To cater for unforeseen activities	102,207	251,114	
Chigamba Police Post	Construction of a police post	-	1,500,000	
Kaplamai Chiefs Office	Construction of chiefs office	-	200,000	
Kimugul Chiefs Office	Construction of a 2 door pit latrine	-	250,000	
Milimet Assistant Chiefs Office	Construction of assistant chiefs office	-	700,000	
Taita Police Post	Renovation of a police post	-	(400,000)	
Keringet DCC Land	Purchase of DCC land	-	3,000,000	
Sub-Total		14,802,747	6,998,902	
Acquisition of assets				
Kuresoi south NGCDF Hall	Purchase to completion of furniture: 150 chairs at Ksh 3,000	450,000	-	
Kuresoi South NGCDF Offices	Purchase to completion of furniture	759,789	-	
Kuresoi South NGCDF Hall	Purchase of furniture and installation of electricity	-	300,000	
Oversight Committee Expenses (itemize)				
Travel cost	Payment of travel cost	27,044	-	
COC Members Allowances	Payment of constituency oversight members allowance	-	-	
Advertising,Awareness and publicity campaigns	Payment of advertising, awareness and publicity campaigns	52,100	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Refined fuels and lubricants	Payment of refined fuels and lubricants for transport	150,000	-	
Others (specify)				
Kuresoi South NGCDF Offices	Phase 1 renovation of 11 offices: Painting works	401,350		
Strategic plan	Preparation of 5 year strategic plan (2023-2027)	3,000,000		
Strategic plan	Preparation of 5 year strategic plan (2018-2022)		1,500,000	
Sub-Total		4,840,283	1,800,000	
Funds pending approval		14,200,000	730,000	
Grand Total		94,245,295	33,453,273	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	1,000,000	-	-	1,000,000
Buildings and structures	3,062,010	-	-	3,062,010
Transport equipment	3,000,000	-	-	3,000,000
Office equipment, furniture and fittings	4,143,027	200,000	-	4,343,027
ICT Equipment, Software and Other ICT Assets	2,000,000	-	-	2,000,000
Other Machinery and Equipment	200,000	-	-	200,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	13,405,037	-	-	13,605,037

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

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
AOON PRIMARY	EQUITY BANK	0230199752270	-	135
ARORWET GIRLS SECONDARY SCHOOL	EQUITY BANK	0230180132276	-	95
ARORWET PRIMARY SCHOOL	EQUITY BANK	0230162799754	-	64,808
BARAO SECONDARY SCHOOL	EQUITY BANK	0230181088855	-	44,700
BARAO SECONDARY SCHOOL	EQUITY BANK	0230181088855	-	44,700
CHEBARA PRIMARY SCHOOL	EQUITY BANK	'0230162552968	-	501
CHEBARAA PRIMARY SCHOOL	EQUITY BANK	0230162552968	-	501
CHEBOTOI SECONDARY SCHOOL	EQUITY BANK	0230162468425	-	295,553
CHEMANER PRIMARY SCHOOL	EQUITY BANK	0230162847872	-	60
CHEPKISWET PRIMARY SCHOOL	EQUITY BANK	0230162541864	-	22,700
CHEPKOSIGEN PRIMARY SCHOOL	EQUITY BANK	0230263696349	-	100,200
CHEPNYALILO PRIMARY SCHOOL	EQUITY BANK	0230162802865	-	23,620
CHERAM PRIMARY SCHOOL	EQUITY BANK	0230263814511	-	680
CHETEBES PRIMARY SCHOOL	EQUITY BANK	0230198163071	-	60,766
CHIKAMBA SECONDARY SCHOOL	EQUITY BANK	0230162828247	-	99,788
EMITIK G SCHOOL	EQUITY BANK	0230179087539	-	20
EMITIK PRIMARY SCHOOL	EQUITY BANK	0230280719745	-	70
GOSEMIA PRIMARY SCHOOL	EQUITY BANK	0230162798999	-	728
IRONGO SECONDARY SCHOOL	EQUITY BANK	'0230162472825	-	51,535

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
KABEGERIET PRIMARY SCHOOL	EQUITY BANK	0230162804058	-	655
KABER PRIMARY SCHOOL	EQUITY BANK	0230162247934	-	2,631
KAMWAURA PRIMARY SCHOOL	EQUITY BANK	'0230177470198	-	10
KAMWAURA SECONDARY SCHOOL	EQUITY BANK	0230263373966	-	332
KAMWAURA SECONDARY SCHOOL	EQUITY BANK	0230263373966	-	332
KAPKALI PRIMARY SCHOOL	EQUITY BANK	0230280879463	-	200
KAPKORES PRIMARY SCHOOL	EQUITY BANK	0230162825533	-	51
KAPLAMAI CHIEF'S OFFICE	EQUITY BANK	0230182028668	-	50,120
KAPLAMAI PRIMARY SCHOOL	EQUITY BANK	0230161759576	-	67
KAPLAMBOI SECONDARY SCHOOL	EQUITY BANK	0230178907055	-	297,425
KAPNG'OROT SECONDARY SCHOOL	EQUITY BANK	0230162481404	-	9
KAPNO PRIMARY SCHOOL	EQUITY BANK	0230169981354	-	25
KAPRENGERO PRIMARY SCHOOL	EQUITY BANK	'0230264407260	-	302,050
KAPSIMBEIYWO SECONDARY SCHOOL	EQUITY BANK	0230199768023	-	181
KERINGET ESTATE PRIMARY SCHOOL	EQUITY BANK	0230169801172	-	40
KERINGET POLICE STATION	EQUITY BANK	'0230177722048	-	54,131
KERINGET SECONDARY SCHOOL	EQUITY BANK	'0230263515974	-	5,210
KETITUI CENTRAL PRIMARY SCHOOL	EQUITY BANK	0230162406746	-	409,130
KIBIRECH PRIMARY SCHOOL	EQUITY BANK	0230177440021	-	49,500
KIMUGUL CHIEFS OFFICE	EQUITY BANK	'0230281153184	-	180

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
KIMUGUL CHIEF'S OFFICE	EQUITY BANK	0230281153184	-	180
KIPLELJIN PRIMARY SCHOOL	EQUITY BANK	0230162808117	-	330
KIPSONOI SECONDARY SCHOOL	EQUITY BANK	0230162521317	-	6,429
KIPTAGICH SECONDARY SCHOOL	EQUITY BANK	0230162865543	-	497,880
KIPTAGICH SECONDARY SCHOOL	EQUITY BANK	0230162865543	-	497,880
KIPTAGICH SECONDARY SCHOOL	EQUITY BANK	0230162865543	-	497,880
KIPTARAGON SECONDARY SCHOOL	EQUITY BANK	'0230162825143	-	17,544
KIPTARAGON SECONDARY SCHOOL	EQUITY BANK	0230162825143	-	17,544
KIPTENDEN PRIMARY SCHOOL - AMALO	EQUITY BANK	0230177115471	-	870
KIPTENDEN TINET PRIMARY SCHOOL	EQUITY BANK	0230178912906	-	20
KIPTULWO PRIMARY SCHOOL	EQUITY BANK	'0230161768302	-	234
KOITAB TINET PRIMARY SCHOOL	EQUITY BANK	0230162876754	-	671
LEL PANGA PRIMARY SCHOOL	EQUITY BANK	0230280823398	-	310
LELAIKICH PRIMARY SCHOOL	EQUITY BANK	0230162585656	-	48
LONGET PRIMARY SCHOOL	EQUITY BANK	0230162459847	-	50,797
MALUO PRIMARY SCHOOL	EQUITY BANK	'0230169627570	-	-
MARWA SECONDARY SCHOOL	EQUITY BANK	'0230280805037	-	20
MARWA SECONDARY SCHOOL	EQUITY BANK	0230280805037	-	20
NDABIBIT PRIMARY SCHOOL	EQUITY BANK	0230162460585	-	73
OGIEK PRIMARY SCHOOL	EQUITY BANK	0230178737754	-	310

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
OLENGURUONE DEB BOARDING PRIMARY SCHOOL	EQUITY BANK	'0230162838200	-	975
OLENGURUONE DEB DAY PRIMARY SCHOOL	EQUITY BANK	'0230172813632	-	1,460
OLENGURUONE SECONDARY SCHOOL	EQUITY BANK	0230180320449	-	30
OLENGURUONE SECONDARY SCHOOL	EQUITY BANK	0230180320449	-	30
SAOSET PRIMARY SCHOOL	EQUITY BANK	0230162463959	-	83,234
SAOSET PRIMARY SCHOOL	EQUITY BANK	0230162463959	-	83,234
SAPTET PRIMARY SCHOOL(AMALO)	EQUITY BANK	0230179984689	-	20
SAPTONOK PRIMARY SCHOOL	EQUITY BANK	0230263788787	-	360,225
SILIBWET SECONDARY SCHOOL	EQUITY BANK	0230170052962	-	210
SIMOTWET PRIMARY SCHOOL	EQUITY BANK	'0230162424500	-	54
SINENDET 'B' PRIMARY SCHOOL	EQUITY BANK	'0230162881850	-	2,213
SINENDET SECONDARY SCHOOL	EQUITY BANK	0230162804109	-	470,875
SITOTWET PRIMARY SCHOOL	EQUITY BANK	0230265136228	-	-
SIWOT GIRLS SECONDARY SCHOOL	EQUITY BANK	0230266562089	-	100,600
SUGUTEK SECONDARY SCHOOL	EQUITY BANK	0230166848818	-	100,326
SUKUTEK PRIMARY SCHOOL	EQUITY BANK	'0230171522524	-	50
TACH ASIS PRIMARY SCHOOL - KERINGET	EQUITY BANK	0230162546926	-	1,490
TACH ASIS SECONDARY SCHOOL	EQUITY BANK	0230182131633	-	200
TETA PRIMARY SCHOOL	EQUITY BANK	'0230262893634	-	538
TETA PRIMARY SCHOOL	EQUITY BANK	0230262893634	-	538

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
TINET MIXED SECONDARY SCHOOL	EQUITY BANK	0230264378281	-	1,500,980
TUIYOBEI PRIMARY SCHOOL KERINGET	EQUITY BANK	0230163473417	-	199,652
TULWET PRIMARY SCHOOL	EQUITY BANK	0230162559456	-	8,163
TULWET SECONDARY SCHOOL	EQUITY BANK	'0230163314568	-	220,170
WAMKONG PRIMARY SCHOOL	EQUITY BANK	'0230171624592	-	95
Abosi nursery school	EQUITY BANK	0230262890615	-	-
Ainamoi chiefs office	EQUITY BANK	0230284261506	-	-
Ainamoi secondary school	EQUITY BANK	0230179577461	2,508	-
Angurwet primary school	EQUITY BANK	'0230162803553	416	-
Arorwet secondary school	EQUITY BANK	0230180132276	55	-
Barao primary school	EQUITY BANK	0230169559394	950	-
Bondet primary school - Kipkongor	EQUITY BANK	0230182337347	200	-
Chemaner primary school	EQUITY BANK	0230162847872	60	-
Chenugu primary school	EQUITY BANK	0230163498564	469,916	-
Cheptebes primary school	EQUITY BANK	0230198163071	646	-
Cheptuech primary school	EQUITY BANK	0230262912324	64,765	-
Cheram primary school	EQUITY BANK	0230263814511	680	-
Gosemia primary school	EQUITY BANK	0230162798999	728	-
Highland primary school	EQUITY BANK	0230284313903	70	-
Irongo primary school	EQUITY BANK	0230162472902	584	-

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kaber primary school	EQUITY BANK	0230162247934	2,631	-
Kamwaura primary school	EQUITY BANK	0230177470198	10	-
Kamwaura secondary school	EQUITY BANK	0230263373966	332	-
Kapkeet primary school	EQUITY BANK	0230264837163	98	-
Kapkoi primary school	EQUITY BANK	0230177473132	1,542	-
Kapkores primary school	EQUITY BANK	0230162825533	31	-
Kapkwen primary school	EQUITY BANK	0230190262073	87	-
Kaplamai Chiefs Office	EQUITY BANK	0230182028668	120	-
Kaplamai primary school	EQUITY BANK	0230161759576	67	-
Kapnanda primary school	EQUITY BANK	0230162801419	16	-
Kapngorot secondary school	EQUITY BANK	0230162481404	89	-
Kapno primary school	EQUITY BANK	0230169981354	125	-
Kapsimbeiywo primary school	EQUITY BANK	0230180823191	-	-
Kaptembwo primary school	EQUITY BANK	0230171488676	12,714	-
Kapugunot primary school	EQUITY BANK	0230162803965	330	-
Keringet boarding primary school	EQUITY BANK	0230172555967	140	-
Keringet Boys Secondary school	EQUITY BANK	'0230263515974	66,560	-
Kibangui primary school	EQUITY BANK	0230169555635	65	-
Kimugul chiefs office	EQUITY BANK	'0230281153184	180	-
Kimugul primary school Amalo	EQUITY BANK	0230162437731	162	-

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kiplemeiywo secondary school	EQUITY BANK	0230179103633	390	-
Kiptagich police station	EQUITY BANK	0230284517810	-	-
Kiptagich primary school	EQUITY BANK	0230162803993	2,892	-
Kiptagich Secondary School	EQUITY BANK	0230162865543	197,640	-
Kiptenden primary school - Amalo	EQUITY BANK	0230177115471	870	-
Koitab Tinet primary school	EQUITY BANK	0230162876754	671	-
Konoin primary school	EQUITY BANK	0230162799145	220	-
Kuresoi south DCC Residence	EQUITY BANK	0230170562105	750,023	-
Kuresoi south NGCDF Hall	EQUITY BANK	0230264825937	450,280	-
Lelaibei primary school	EQUITY BANK	0230170341976	125,880	-
Longet primary school	EQUITY BANK	0230162459847	1,077	-
Marwa Secondary school	EQUITY BANK	0230280805037	1,020	-
Maziwa primary school	EQUITY BANK	0230182319067	120	-
Ogiek kwanza secondary school	EQUITY BANK	0230266347270	1,005	-
Ogiek primary school	EQUITY BANK	0230178737754	310	-
Ogiek sotiki secondary school	EQUITY BANK	0230172999002	80	-
Saptonok Primary school	EQUITY BANK	0230263788787	225	-
Silibwet Secondary School	EQUITY BANK	0230170052962	90	-
Simotwet secondary school	EQUITY BANK	0230182355173	-	-
Sinendet secondary school	EQUITY BANK	0230162804109	470,875	-

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Sotiki chiefs office	EQUITY BANK	0230284412638	-	-
Tachasis secondary school	EQUITY BANK	0230182131633	200	-
Tachasis primary school - Keringet	EQUITY BANK	0230162546926	1,490	-
Tembwo primary school	EQUITY BANK	0230263478621	7	-
Teta primary school	EQUITY BANK	0230262893634	538	-
Tinet Chiefs Hall	EQUITY BANK	0230179052155	770	-
Tinet Mixed Secondary School	EQUITY BANK	0230264378281	620	-
Tuiyobei primary school - Keringet	EQUITY BANK	0230163473417	39,532	-
Tulwet secondary school	EQUITY BANK	'0230163314568	201,050	-
Total			2,874,752	6,707,841

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																					
4.1 Errors in the Annual Financial Statements	The financial statement prepared and presented for audit had the following errors:	Financial statement was amended accordingly	Resolved	2022																					
	<table border="1"> <thead> <tr> <th></th> <th>Page of Financial Statements</th> <th>Observation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td>The page number 21 is missing.</td> </tr> <tr> <td>2</td> <td>21 and 41</td> <td>The opening balance for compensation of employees of Kshs.3,712,364 shown in the statement of receipts and payments differs with the prior year audited balance of Kshs.3,635,664.</td> </tr> <tr> <td>3</td> <td>21</td> <td>The opening balance for use of goods and services Kshs.11,115,565 shown in the statement of receipts and payments differs with the prior year audited balance of Kshs.11,192,365.</td> </tr> <tr> <td>4</td> <td>22</td> <td>The opening balance for bank balances of Kshs.18,889,140 shown in the statement of assets and liabilities differs with the prior year audited balance of Kshs.18,889,138.</td> </tr> <tr> <td>5</td> <td>23</td> <td>The cash and cash equivalent at the start of the year should be Kshs.18,889,138 and not 18,889,140</td> </tr> <tr> <td>6</td> <td>35</td> <td>The reporting entity is indicated as xxx instead of the name of the entity.</td> </tr> </tbody> </table>					Page of Financial Statements	Observation	1		The page number 21 is missing.	2	21 and 41	The opening balance for compensation of employees of Kshs.3,712,364 shown in the statement of receipts and payments differs with the prior year audited balance of Kshs.3,635,664.	3	21	The opening balance for use of goods and services Kshs.11,115,565 shown in the statement of receipts and payments differs with the prior year audited balance of Kshs.11,192,365.	4	22	The opening balance for bank balances of Kshs.18,889,140 shown in the statement of assets and liabilities differs with the prior year audited balance of Kshs.18,889,138.	5	23	The cash and cash equivalent at the start of the year should be Kshs.18,889,138 and not 18,889,140	6	35	The reporting entity is indicated as xxx instead of the name of the entity.
					Page of Financial Statements	Observation																			
	1					The page number 21 is missing.																			
	2				21 and 41	The opening balance for compensation of employees of Kshs.3,712,364 shown in the statement of receipts and payments differs with the prior year audited balance of Kshs.3,635,664.																			
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	4				22	The opening balance for bank balances of Kshs.18,889,140 shown in the statement of assets and liabilities differs with the prior year audited balance of Kshs.18,889,138.																			
5	23	The cash and cash equivalent at the start of the year should be Kshs.18,889,138 and not 18,889,140																							
6	35	The reporting entity is indicated as xxx instead of the name of the entity.																							

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Reference No. on the external audit Report	Issue / Observations from Auditor			Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	7	41	The opening balance of the NHIF stated under compensation of employees is not indicated in the prior year audited financial statement			
	8	42	The opening balance of electricity expense balance of Kshs.131,203 is not in the prior years audited financial statement.			
	9	42	The opening balance of other committee expenses balance of Kshs.1,839,000 is not in the prior years audited financial statement			
	10	42	The opening balance of fuel, oil and lubricants balance of Kshs 501,887 is not in the prior years audited financial statement			
	11	45	The opening balance figure for gratuity of Kshs.714,318 differs with the prior year's balance of Kshs 0.00			
	12	45	The opening balance of the balances brought forward for the year ended 30 June 2021 should be Kshs. 2,157,507 and not Kshs 3,489,140.			
	13	48	The PMC opening balance figure of Kshs. 21,373,246 differs with the prior year audited financial statement figure of Kshs.25,063,208			
4.2 Non Recovery of Statutory Deductions from Employees Emoluments.	The statement of receipts and payments reflects compensation of employees of Kshs. 3,305,688. The amount includes National Hospital Insurance Fund (NHIF) and National Social Security Fund (NSSF) employer contributions of Kshs.78,600 and 43,200 all			Anomaly was noted and recovery was effected immediately.	Resolved	2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Criteria	totalling Kshs.121,800. However, the matching employee contributions and payments to the government agencies were not provided for audit in breach of Section 16 (1) of the National Hospital Insurance Fund Act, 2012 and Regulation 6 (1) of the NSSF (Member Contributions) regulations, 2014.			
4.3 Unsupported Gratuity Payments – Kshs.753,456	The statement of receipts and payments reflects compensation of employees of Kshs 3,305,688 out of which Kshs.753,456 was incurred on gratuity payments. However, the list of employees paid, rate of payment and payment vouchers were not provided for audit.	The list of employees paid , rate of payment and payment vouchers were provided in Annex 2	Resolved	2022
4.4 Unsupported Use of Goods and Services - Kshs.5,388,500	The statement of receipts and payments reflects use of goods and services amounting to Kshs.8,118,672 out of which Kshs.5,388,500 were not supported by expenditure returns as detailed:			Expenditure returns were provided accordingly as attached in Annex 3
	Particulars	Amount (Kshs)	Missing Information	
	Training	600,000	List of persons trained and nature of training	
	Other Committee Expenses	2,039,500	Expenditure	
	Committee Expenses	2,749,000	List of persons paid and rate per sitting	
Total	5,388,500			
			Resolved	2022

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No. on al audit	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.5 Unsupported Bursary Payments – Kshs. 29,639,108 Criteria	The statement of receipts and payments reflects other grants and transfers of Kshs.44,780,885. The amount Includes bursary to secondary schools of Kshs.18,615,105 and tertiary institutions of Kshs.11,024,003 all totalling Kshs.29,639,108. However, the vetting reports, list of beneficiary showing name of student, admission number, learning institution, cheque number and amount awarded were not provided for audit.	The bursary payments of Ksh 29,639,108 were supported by the documents attached. See Annex 5.	Resolved	2022
4.6 Cash and Cash Equivalents	The statement of assets and liabilities as at 30 June, 2022 reflects bank balance of Kshs.8,034,393. However, the bank reconciliation statement reflects payments in cash book not in banks (unpresented cheques) of Kshs.3,716,885.65 out of which Kshs 997,523.65 are stale cheques that have not been reversed in the cashbook as shown in Appendix I .	The stale cheques were reversed.	Resolved	2022

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Name
Fund Account Manager.