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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY

DATE: 08 MAR 2023

DAY

Wednesday

TABLED
BY: **OF**

Hon Owen Bayo, CBS, MP
Deputy Majority Leader

CLERK-AT
THE-TABLE:

Miriam modo

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

Revised Template 30th June 2021



BURETI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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I. 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 2016. 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

**Bureti Constituency
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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Esau Kemboi
2.	Sub-County Accountant	Stephen Chirchir
3.	Chairman NGCDFC	Anthony Keter
4.	Member NGCDFC	Irene Chepkorir

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Bureti Constituency NG-CDF. 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.

(e) Bureti Constituency NG-CDF Headquarters

P.O. Box 43
NG-CDF Building
Next to Bureti Sub-County Headquarters
Litein, Kericho County

(f) Bureti Constituency NGCDF Contacts

Telephone: (254) 723 501 835

E-mail: cdfbureti@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) Bureti Constituency NGCDF Bankers

1. Equity Bank

A/C 0530261223447

Litein Branch

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

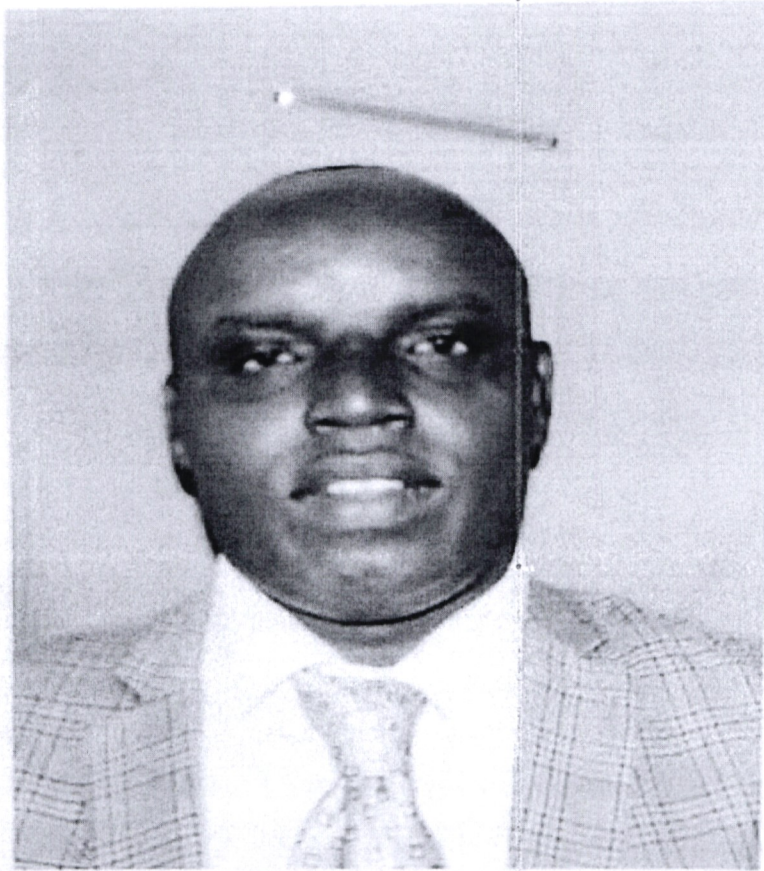
Harambee Avenue

P.O. Box 40112

City Square 00200

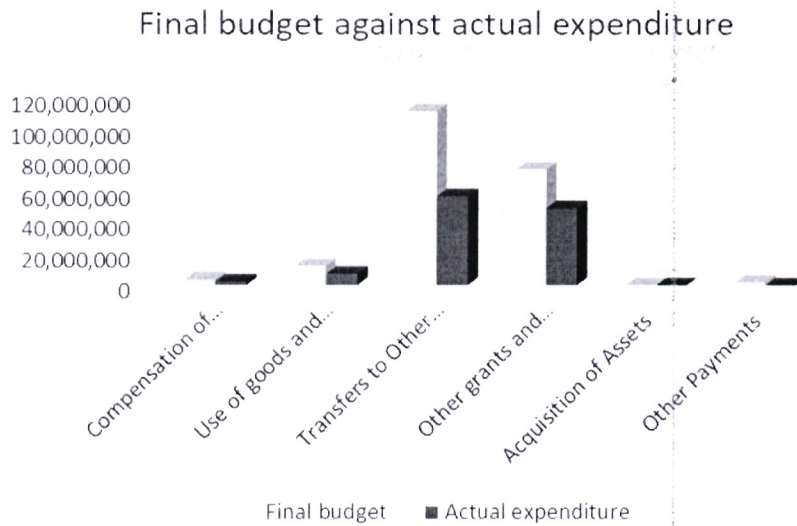
Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT



The Bureti National Government Constituency Development Fund in the Financial Year 2020/2021 had a total receipt from the NGCDFB of Kshs. **161,367,724**. During the Financial year Kshs **163,261,686**. was spent. This left a balance of **15,875,000** at the close of financial year. Our Total Budget Utilization was therefore 72.7%, this was due to late disbursement of funds. A Total of Kshs 38,942,209. was spent on Bursaries to needy students in the constituency. Bureti NGCDFC is eagerly waiting for the final disbursement of Funds from the Board so that we can be able to complete projects for Financial Year 2020/2021 on time.

Below is an analysis of final budget against actual expenditure;



However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations.

Bureti NGCDFC fully committed to ensure that projects are funded in one phase i.e from start to completion so that the community can get value for their taxes and also to adhere to the presidential directive that all ongoing projects within the country should be completed.

Below are sampled projects photos carried out during the year:-

1. Kiptewit Boys High School Science Lab Construction



2.Kapkisiara Girls High School Bus Fully Funded By NGCDF



We look forward to a better Performance in the next financial year 2020/2021

Sign



CHAIRMAN NGCDF COMMITTEE: Anthony Keter

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Bureti Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- a) To improve the quality of education across the constituency
- b) To improve security and safety of residents in the constituency
- c) To sensitise and improve environmental protection and conservation, and promoting sport development in the constituency
- d) To improve and facilitate infrastructural development in the constituency
- e) To improve and facilitate power connectivity in the schools

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	-To increase basic and secondary school completion cycles by liaising with schools administration to identify most vulnerable and deserving bursary cases whilst improving institutions physical infrastructure	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions -Number of bursary beneficiaries at all levels	In FY 2020/21 we managed to construct and completed 16 classrooms in Primary and Secondary schools and Purchase of 3 School Buses in Secondary Schools - Bursary beneficiaries at all levels were as per the attached schedules
Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency - improved physical security infrastructure i.e.	-Number of physical infrastructure in police station, DO's offices, Chiefs' Offices.	In the FY 2020/2021 the NG-CDFC completed various security namely Chebwagan Chiefs Office, Roret Police Station, Cheplanget Police Station.

Bureti Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

		National Police Service and National Government Administration offices (DCC, ACC, Chiefs)		
Environment	-To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level	- increased awareness on environment protection. - increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions	-Number of local population with enhanced awareness on environment protection. - Number of trees planted in primary and secondary schools funded by the NG-CDF -Number of water tanks installed in education institutions	- In the financial year 2020/2021 the Bureti NGCDFC did not implement environmental projects in the Constituency.
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 talent within the constituency	In the financial year 2020/2021, the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity. Ninety teams participated in the tournament.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Bureti NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Bureti Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years. On matters managing the biodiversity differences the NG-CDFC have ensured that the government legislations on environment are followed, they have also educated the residents of Bureti Constituency on environment matters and have promoted conservation of nature. The NG-CDFC also has embraced a policy on waste management by

Bureti Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

ensuring reduction on waste, reuse and recycling. Thus ensuring that all the projects implemented causes no harm to the environment.

3. Employee welfare

BURETI NGCDF is committed to the principles of equal opportunity that ensures equal treatment of all employees irrespective of their sex, race, creed, marital status and /or physical disability. However, affirmative action has been applied in special cases to address issues of disability, gender or whenever the need arises and as per guidelines issued by the Government. Performance review procedures have been used in determining the appointment of individuals. We recognise the value of culture and individual differences among employees. We believe that these individual differences if properly managed will enable the constituency to be more efficient and effective by creating a productive environment where each employee feels valued and where everyone's unique talents are fully utilised to achieve the NG-CDF goals and objectives. We will strive to eliminate biases in selection, performance assessments and learning opportunities. The NG-CDFC strives to engage stakeholders in every level especially when sourcing for applicants. The most cost effective methods are usually adopted when sourcing for applicants. Due to the constant change in the work which poses an endless challenge the NG-CDFC seeks to have staff that are not only qualified but also up to date with information as well as highly motivated to perform their duties. Employees are therefore encouraged to pursue various courses/training programmes not only for their personal development but for the overall improved performance of the Constituency. The NG-CDFC encourages both formal training and informal training such as; in-house coaching and mentoring. NG-CDF Bureti has been committed to ensuring a safe and healthy working environment for staff and visitors to the constituency. Specifically, the NG-CDF Bureti is committed to providing and maintaining; control of the health & safety risks arising from work activities, a safe place of work with safe means of entry and exit, a safe and healthy working environment, necessary information, instruction, training and supervision to protect safety and health at work. NG-CDFC is also committed to regular health and safety consultation with staff where necessary with contractors and suppliers of equipment and services, to ensure that occupational health and safety management is of the highest standard. The committee strives to avail a comprehensive range of programs to staff to support their health, safety and wellbeing and the return to work of ill or injured staff, including ensuring instruction is provided to staff commensurate with their roles and responsibilities to enable them to comply with this policy.

4. Market place practices-

Bureti NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

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 on needs assessments and public awareness campaigns and holding community meetings.

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

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
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V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Bureti Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Bureti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Bureti Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Bureti Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Bureti Constituency financial statements were approved and signed by the Accounting Officer on 12/7 2021



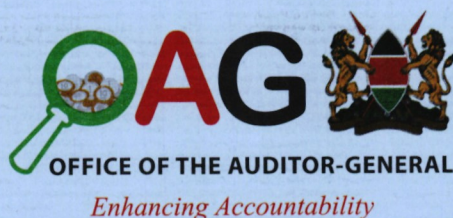
Chairman NGCDF Committee
Name: Anthony Keter



Fund Account Manager
Name: Esau Kemboi

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BURETI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Bureti Constituency set out on pages 15 to 43, which

Report of the Auditor-General on National Government Constituencies Development Fund - Bureti Constituency for the year ended 30 June, 2021

comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriations 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Bureti Constituency as at 30 June, 2021, 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 Constituency Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Bureti Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

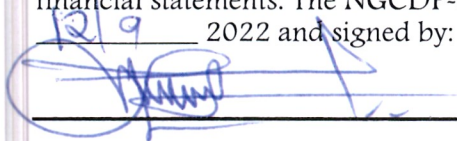
23 September, 2022

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,678,807
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		161,367,724	123,678,807
PAYMENTS			
Compensation of employees	4	4,324,289	2,303,478
Use of goods and services	5	8,946,019	7,291,429
Transfers to Other Government Units	6	92,157,000	57,364,958
Other grants and transfers	7	57,834,378	49,742,418
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		163,261,686	116,702,283
SURPLUS/(DEFICIT)		(1,893,962)	6,976,524

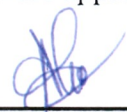
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bureti Constituency financial statements were approved on 12/9/2022 and signed by:



Fund Account Manager
Name: Esau Kemboi



National Sub-County
Accountant
Name: Stephen Chirchir
ICPAK M/No: 25357




Chairman NG-CDF Committee
Name: Anthony Keter

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	15,875,000	17,739,962
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		15,875,000	17,739,962
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		15,875,000	17,739,962
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		15,875,000	17,739,962
REPRESENTED BY			
Fund balance b/fwd		17,739,962	10,763,438
Prior year adjustments	14	29,000	-
Surplus/Deficit for the year		(1,893,962)	6,976,524
NET FINANCIAL POSITION		15,875,000	17,739,962

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bureti Constituency financial statements were approved on 12/7/2022 and signed by:


Fund Account Manager
Name: Esau Kemboi


National Sub-County
Accountant
Name: Stephen Chirchir
ICPAK M/No: 25357

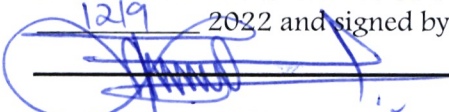

Chairman NG-CDF Committee
Name: Anthony Keter

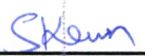
Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
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STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,678,807
Other Receipts	3	0	
Total receipts		161,367,724	123,678,807
Payments for operating activities			
Compensation of Employees	4	4,324,289	2,303,478
Use of goods and services	5	8,946,019	7,291,429
Transfers to Other Government Units	6	92,157,000	57,364,958
Other grants and transfers	7	57,834,378	49,742,418
Other Payments	9	0	-
Total payments		163,261,686	116,702,283
Total Receipts Less Total Payments		(1,893,962)	6,976,524
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		(1,893,962)	6,976,524
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,893,962)	6,976,524
Cash and cash equivalent at BEGINNING of the year	10	17,739,962	10,763,438
Cash and cash equivalent at END of the year		15,846,000	17,739,962

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Bureti Constituency financial statements were approved on 12/9/2022 and signed by:


Fund Account Manager
Name: Esau Kemboi


National Sub-County
Accountant
Name: Stephen Chirchir
ICPAK M/No: 25357

Chairman NG-CDF Committee
Name: Anthony Keter

*Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION


Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	2020/2021	b	Kshs				
RECEIPTS			Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021		
Transfers from NGCDF Board	137,088,879	137,088,879	17,739,962	69,827,725	224,656,566	161,367,724	63,288,842	71.8%
Proceeds from Sale of Assets	-	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	-	0.0%
TOTALS	137,088,879	137,088,879	17,739,962	69,827,725	224,656,566	161,367,724	63,288,842	71.8%
PAYMENTS								
Compensation of Employees	2,711,678	2,711,678	-	1,612,611	4,324,289	4,324,289	-	100.0%
Use of goods and services	9,493,416	9,493,416	4,948,196	110,483	14,552,095	8,946,019	5,606,076	61.5%
Transfers to Other Government Units	72,049,300	72,049,300	-	55,687,700	127,737,000	92,157,000	35,580,000	72.2%
Other grants and transfers	52,834,485	52,834,485	12,791,766	11,998,719	77,624,970	57,834,378	19,790,592	74.5%
Acquisition of Assets	-	-	-	-	-	-	-	0.0%
Other Payments	-	-	-	418,212	418,212	-	418,212	0.0%
Funds pending approval**	-	-	-	-	-	-	-	0.0%
TOTALS	137,088,879	137,088,879	17,739,962	69,827,725	224,656,566	163,261,686	61,394,880	72.7%

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
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- i. *On Receipts, the Total Receipts from the NGCDF Board is 71.8% which is due to late disbursement of funds from NGCDFB.*
- ii. *On Use of Goods and Services budget 61.5% was utilised this was due to delayed transfer of funds from NGCDFB*
- iii. *On transfer to Other Government Units Budget, 72.5% was utilised this was due to delayed disbursement of funds from NGCDFB*
- iv. *On Other Grants and Transfers budget 74.5% was utilised this was due to delayed disbursement of funds from NGCDFB.*
- v. *On Other Payments Budget, 72.7% was utilised due to the ongoing Reallocation of projects process.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	61,394,880
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,880
	16,306,000
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	29,000
Cash and Cash Equivalents at the end of the FY 2020/2021	15,846,000

The NGCDF-Bureti Constituency financial statements were approved on 12/9 2022 and signed by:



Fund Account Manager
Name: Esau Kemboi

Stephen

National Sub-County
Accountant
Name: Stephen Chirchir
ICPAK M/No: 25357



Chairman NG-CDF Committee
Name: Anthony Keter

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,600,000.00		887,140	3,487,140	3,487,140	-
1.2 Use of Goods and Services	2,775,000.00	1,679,032		4,454,032	2,694,810	1,759,222
1.3 NSSF	60,000.00		60,000	120,000	120,000	-
1.4 NHIF	51,678.41		80,063	131,741	131,741	0
1.5 Committee Allowances	2,602,000.00	1,046,000		3,648,000	2,023,400	1,624,600
Total	8,088,678	2,725,032	1,027,203	11,840,913	8,457,091	3,383,822
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000.00	1,240,396		2,240,396	1,243,879	996,517
2.2 Committee allowances	2,600,000.00	661,736	3483	3,261,736	2,555,898	709,321
2.3 Use of goods and services	516,416.40	321,032	107000	837,448	428,032	516,415
Total	4,116,416	2,223,164	110,483	6,450,063	4,227,809	2,222,254
3.0 Emergency						
3.1 Primary Schools	3,150,000	1,350,000		4,500,000	4,500,000	-
3.2 Secondary schools	1,000,000	450,000		1,450,000	1,450,000	-
3.3 Tertiary institutions						-
3.4 Security projects						-
3.5 Unutilised	3,042,207	55,315		3,097,522	-	3,097,522
Total	7,192,207	1,855,315		9,047,522	5,950,000	3,097,522
4.0 Bursary and Social Security						
						-

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	22,000,000.00	2,074,472		24,074,472	22,055,489	2,018,983
4.2 Tertiary Institutions	14,000,000.00	6,114,607		20,114,607	16,886,720	3,227,887
4.3 Social Security	1,998,000.00			1,998,000		1,998,000
4.4 Special Needs				-	-	-
Total	37,998,000	8,189,079		46,187,079	38,942,209	7,244,870
5.0 Sports						
5.1 Sports Activities	2,744,277.60	2,747,372		5,491,650	2,703,136	2,788,514
Total	2,744,278	2,747,372		5,491,650	2,703,136	2,788,514
6.0 Environment						
6.1						
Total	-	-				
7.0 Primary Schools Projects						
Chepkongony Primary School	750,000.00			750,000	750,000	-
Kapkusum Primary School	750,000.00			750,000	750,000	-
Kapkitony Primary School	750,000.00			750,000	750,000	-
Chesamisiet Primary School	750,000.00			750,000	750,000	-
Kapchelach Primary School	750,000.00			750,000	750,000	-
Reresik Primary School	750,000.00			750,000	750,000	-
Chebagal Primary School	750,000.00			750,000	750,000	-
Kaldit Primary School	750,000.00			750,000	750,000	-
Tembwo Primary School	750,000.00			750,000	750,000	-
Togoben Primary School	750,000.00			750,000	750,000	-
Soet Primary School	750,000.00			750,000	750,000	-
Kimoro Primary School	750,000.00			750,000	750,000	-

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chamamanyik Primary School	750,000			750,000	750,000	-
Bakitira Primary School	750,000			750,000	750,000	-
Butiik Primary School	800,000.00			800,000	800,000	-
Koiyet Primary School	800,000.00			800,000	800,000	-
Kamachumo Primary School	2,000,000.00			2,000,000		2,000,000
Tengecha Boys Primary School	1,000,000.00			1,000,000	1,000,000	-
Kapsumet Primary School	402,000.00			402,000	402,000	-
Koitabai Primary School	800,000.00			800,000	800,000	-
Kapcheboi Primary School	400,000.00			400,000	400,000	-
Nganaset Primary School	3,100,000.00			3,100,000	2,900,000	200,000
Mabweita Primary School	1,050,000.00			1,050,000		1,050,000
Chematich Primary School	3,800,000.00			3,800,000	3,100,000	700,000
Sugutek Primary School	1,100,000.00			1,100,000		1,100,000
Kamencho Primary School	600,000.00			600,000		600,000
Ketingoi Primary School	800,000.00			800,000		800,000
Kaptebengwet Primary School	1,200,000.00			1,200,000		1,200,000
Kimugul Primary School	650,000.00			650,000		650,000
Kiptiriri Primary School	92,300			92,300	92,300	-
Kipsutuk Primary School	900,000.00			900,000		900,000
Chamamanyik Primary School			500,000	500,000	500,000	-
Chelilis Primary School			700,000	700,000	700,000	-
Chematich primary School			2,200,000	2,200,000	2,200,000	-
Itoik Primary School			450,000	450,000	450,000	-
Kaldit primary school			300,000	300,000	300,000	-
Kamencho primary school			600,000	600,000	600,000	-

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamolok primary school			400,000	400,000	400,000	-
Kapcheboi Primary School			1,000,000	1,000,000	1,000,000	-
Kapchelach Primary School			300,000	300,000	300,000	-
Kapkitony Primary School			650,000	650,000	650,000	-
Kapsogeruk Primary School			500,000	500,000	500,000	-
Kelboluk Primary School			300,000	300,000	300,000	-
Kitait primary school			300,000	300,000	300,000	-
Lalwat Primary School			700,000	700,000	700,000	-
Mabwaita primary school			1,000,000	1,000,000	1,000,000	-
Mosore Primary School			400,000	400,000	400,000	-
Ngainet Primary School			500,000	500,000	500,000	-
Nganaset primary School			2,200,000	2,200,000	2,200,000	-
Ririat primary school			1,000,000	1,000,000	1,000,000	-
Sugutek Primary School			800,000	800,000	800,000	-
Tengecha Boys Primary School			1,000,000	1,000,000	1,000,000	-
Togoben Primary School			300,000	300,000	300,000	-
Kiptiriri Primary School			407,700	407,700	407,700	-
Ketiisiek Primary School			500,000	500,000	500,000	500,000
Kipkerieny Primary School			200,000	200,000	200,000	200,000
Soet Primary School			300,000	300,000	300,000	300,000
Bakitira Primary School			300,000	300,000	300,000	300,000
Kutwet primary school			300,000	300,000	300,000	300,000
Total	29,994,300	-	18,107,700	48,102,000	37,302,000	10,800,000
8.0 Secondary Schools Projects						
Kibugat Secondary School	750,000			750,000	750,000	-

**Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiptorogo Secondary School	750,000			750,000	750,000	-
Kipkeriye Secondary School	750,000			750,000		750,000
Kibolgong Secondary School	750,000			750,000	750,000	-
Kaporet Day Secondary School	750,000			750,000		750,000
Rungut Secondary School	750,000			750,000	750,000	-
Rungut Secondary School	500,000			500,000		500,000
Sebetet Secondary School	1,500,000			1,500,000	1,500,000	-
Sebetet Secondary School	135,000			135,000	135,000	-
Kapakarin Secondary School	1,500,000			1,500,000		1,500,000
Cheborge Girls High School	2,000,000			2,000,000		2,000,000
Mombwo High School	1,500,000			1,500,000		1,500,000
Roret Boys High School	1,200,000			1,200,000	1,200,000	-
Getarwet Day Secondary School	1,500,000			1,500,000		1,500,000
Kapkatet High School	7,160,000			7,160,000		7,160,000
Ngesumin Girls High School	7,160,000			7,160,000	-	7,160,000
Kiptewit Girls Secondary School	2,000,000			2,000,000	2,000,000	-
Itoik Secondary School	2,900,000			2,900,000	2,900,000	-
Siongi Secondary School	500,000			500,000	500,000	-
Litein Mixed Day Secondary School	5,500,000			5,500,000	5,500,000	-
Kapsogeruk Secondary School	1,000,000			1,000,000	1,000,000	-
Kitait Secondary School	1,000,000			1,000,000		1,000,000
Sosit Day Secondary School	500,000			500,000		500,000
Kaborus Secondary School			2,600,000	2,600,000	2,600,000	-

Bureti Constituency

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapkisiara Girls Secondary School			7,000,000	7,000,000	7,000,000	-
Kaprotet Day Secondary School			2,580,000	2,580,000	2,580,000	-
Kapsinendet Secondary School			800,000	800,000	800,000	-
Kapsogeruk Secondary School			1,000,000	1,000,000	1,000,000	-
Kipkerieny Secondary School			800,000	800,000	800,000	-
Kiptewit Boys Secondary School			1,500,000	1,500,000	1,500,000	-
Ngoroga Secondary School			1,000,000	1,000,000	1,000,000	-
Reresik Secondary School			1,000,000	1,000,000	1,000,000	-
Rungut Sec School			1,000,000	1,000,000	1,000,000	-
Siongi Secondary School			900,000	900,000	900,000	-
Sosit Day Secondary School			1,000,000	1,000,000	1,000,000	-
Tebesoni Secondary School			7,000,000	7,000,000	7,000,000	-
Tirototo Secondary School			270,000	270,000	270,000	-
Tulwet Secondary School			7,000,000	7,000,000	7,000,000	-
Chepkulgong Day Secondary School			92,000	92,000	-	92,000
Sosit Day Secondary School			92,000	92,000	-	92,000
Lelach Day Secondary School			92,000	92,000	-	92,000
Kaboeito Day Secondary School			92,000	92,000	-	92,000
Kaborus Day Secondary School			92,000	92,000	-	92,000
Kaprotet Day Secondary School			820,000	820,000	820,000	-
9.0 Tertiary institutions Projects						
Kapkatet KMTc			850,000	850,000	850,000	-
Total	42,055,000	-	37,580,000	79,635,000	54,855,000	24,780,000

Bureti Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Security Projects				-		-
Cheplanget Police Station	500,000		-	500,000	-	500,000
Sosit Chiefs Office	200,000			200,000		200,000
Itoik Chiefs office	550,000			550,000		550,000
Kabartegan Police Station	850,000			850,000		850,000
Bureti Divisional Headquarters/Litein Police Station	1,000,000			1,000,000		1,000,000
Bureti Dcc's Residence	1,800,000			1,800,000		1,800,000
Bureti Deputy county commissioner's Residence			1,000,000	1,000,000	1,000,000	-
Bureti Divisional Head quarters/Litein Police Station			2,000,000	2,000,000	2,000,000	-
Chebwan Chief's office			1,000,000	1,000,000	1,000,000	-
Cheplanget Police Station			1,000,000	1,000,000	1,000,000	-
Itoik Chief's Office			1,000,000	1,000,000		1,000,000
Kapkatet Assistant county commissioner Quarters			239,033	239,033	239,033	-
Roret Police Station			1,000,000	1,000,000	1,000,000	-
Ngesumin Chiefs Office			160,000	160,000	-	160,000
Ngesumin Chiefs Office			599,686	599,686		599,686
Bureti Divisional HQ/Litein Police Station			4,000,000	4,000,000	4,000,000	-
Total	4,900,000		11,998,719	16,898,719	10,239,033	6,659,686
11.0 Acquisition of assets				-		-
11.1 Motor Vehicles				-		-
11.2 Construction of CDF				-		-

**Bureti Constituency
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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
office						
11.3 Purchase of furniture and equipment	-		-	-	-	-
11.4 Purchase of computers	-		-	-	-	-
Total	-	-	-	-	-	-
12.0 Other payments						
Strategic Plan			3,620	3,620	-	3,620
Innovation Hub			414,592	414,592	-	414,592
Total	-	-	418,212	418,212	-	418,212
13.0 unallocated fund						
Unapproved projects				-	-	-
AIA				-	-	-
PMC savings				-	-	-
Total	137,088,879	17,739,962	69,827,725	224,656,566	163,261,686	61,394,880

(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)

XI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Bureti Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

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 June 2020 for the period 1st July 2020 to 30th June 2020 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.

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 2020.

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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XII. NOTES TO THE FINANCIAL STATEMENTS
1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO B104763	1.	40,000,000	
AIE NO B104535	2.	24,967,724	
AIE NO B104998	3.	9,000,000	
AIE NO B124905	4.	8,500,000	
AIE NO B119760	5.	12,000,000	
AIE NO B128051	6.	6,900,000	
AIE NO B128361	7.	7,000,000	
AIE NO B132106	8.	6,000,000	
AIE NO B105644	9.	12,000,000	
AIE NO B126069	10.	7,000,000	
AIE NO B126359	11.	11,600,000	
AIE NO B105135	12.	2,200,000	
AIE NO B105175	13.	2,200,000	
AIE NO B140505	14.	12,000,000	
AIE NO B047207	1.		52,040,876
AIE NO B047381	2.		4,000,000
AIE NO B041400	3.		3,000,000
AIE NO B047770	4.		16,000,000
AIE NO B047825	5.		7,000,000
AIE NO B049242	6.		15,000,000
AIE NO B104205	7.		637,931
AIE NO B104253	8.		15,000,000
AIE NO B096540	9.		11,000,000
TOTAL		161,367,724	123,678,807

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

Bureti Constituency**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,615,205	2,030,238
Personal allowances paid as part of salary		
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	1,709,084	55,800
Employer Contributions Compulsory national social security schemes	0	217,440
Total	4,324,289	2,303,478

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	4,751,000	4,508,000
Utilities, supplies and services	254,844	61,600
Communication, supplies and services	0	0
Water & Sewarage Charges	6,175	0
Domestic travel and subsistence	642,600	301,700
Printing, advertising and information supplies & services	264,880	397,210
Rentals of produced assets	0	0
Training expenses	1,273,800	551,500
Hospitality supplies and services	780,000	599,000
Other committee expenses	213,500	0
Committee allowance	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	0	338,463
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	338,130	233,956
Bank service commission and Charges	21,090	0
Fuel, Oil and lubricants	400,000	300,000
	0	0
Total	8,946,019	7,291,429

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	37,302,000	39,244,958
Transfers to secondary schools (see attached list)	55,687,700	18,120,000
Transfers to tertiary institutions (see attached list)	850,000	0
TOTAL	92,157,000	57,364,958

NOTES TO THE FINANCIAL STATEMENTS (Continued)**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,055,489	21,925,528
Bursary – tertiary institutions (see attached list)	16,886,720	13,526,240
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	10,239,033	1,700,000
Sports projects (see attached list)	2,703,136	2,180,800
Environment projects (see attached list)	0	0
Emergency projects (see attached list)	5,950,000	10,409,850
Total	57,834,378	49,742,418

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Name of Bank, Account No.</i>	15,875,000	17,739,962
<i>Name of Bank, Account No.</i>	0	
<i>Name of Bank, Account No.</i>	0	
Total	15,875,000	17,739,962
10B: CASH IN HAND		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	<i>dd/mm/yy</i>	0	0	0
<i>Total</i>				0

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

13. BALANCES BROUGHT FORWARD

	2020-2021 (1st July 2020)	2019-2020 (1st July 2019)
	Kshs	Kshs
Bank accounts	17,739,962	10,763,438
Cash in hand	0	0
Imprest	0	0
Total	17,739,962	10,763,438

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14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	29,000	29,000
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
TOTAL	0	29,000	29,000

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	4,564,000	4,683,750
Imprest surrendered during the Year (C)	4,564,000	4,683,750
closing accounts in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
	0	0

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	0	1,027,203
Use of goods and services	5,606,076	5,058,677
Amounts due to other Government entities (see attached list)	35,580,000	54,867,700
Amounts due to other grants and other transfers (see attached list)	19,790,592	24,790,485
Acquisition of assets	0	0
Others (<i>ICT HUBS</i>)	418,212	1,823,620
Funds pending approval	0	0
	61,394,880	87,107,686

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	11,641,858	584,160.99
	11,641,858	584,160.99

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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.					
11.					
12.					
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 2021	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 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		0	1,612,611	Awaiting Funds From the Board
Use of goods & services		5,606,077	5,058,679	Awaiting Funds From the Board
Amounts due to other Government entities				
primary schools				
Kamachumo Primary School		2,000,000	0	Awaiting Funds From the Board
Nganaset Primary School		200,000	0	Awaiting Funds From the Board
Mabwaita Primary School		1,050,000	0	Awaiting Funds From the Board
Chematich Primary School		700,000	0	Awaiting Funds From the Board
Sugutek Primary School		1,100,000	0	Awaiting Funds From the Board
Kamencho Primary School		600,000	0	Awaiting Funds From the Board
Ketingoi Primary School		800,000	0	Awaiting Funds From the Board
Kaptebengwet Primary School		1,200,000	0	Awaiting Funds From the Board
Kimugul Primary School		650,000	0	Awaiting Funds From the Board
Kipsutuk Primary School		900,000	0	Awaiting Funds From the Board
Chamamanyik Primary School		0	500,000	Awaiting Funds From the Board
Chelilis Primary School		0	700,000	Awaiting Funds From the Board
Chematich primary School		0	2,200,000	Awaiting Funds From the Board
Itoik Primary School		0	450,000	Awaiting Funds From the Board
Kaldit primary school		0	300,000	Awaiting Funds From the Board
Kamencho primary school		0	600,000	Awaiting Funds From the Board

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Kamolok primary school	0	400,000	Awaiting Funds From the Board
Kapcheboi Primary School	0	1,000,000	Awaiting Funds From the Board
Kapchelach Primary School	0	300,000	Awaiting Funds From the Board
Kapkitony Primary School	0	650,000	Awaiting Funds From the Board
Kapsogeruk Primary School	0	500,000	Awaiting Funds From the Board
Kelboluk Primary School	0	300,000	Awaiting Funds From the Board
Kitait primary school	0	300,000	Awaiting Funds From the Board
Lalwat Primary School	0	700,000	Awaiting Funds From the Board
Mabwaita primary school	0	1,000,000	Awaiting Funds From the Board
Mosore Primary School	0	400,000	Awaiting Funds From the Board
Ngainet Primary School	0	500,000	Awaiting Funds From the Board
Nganaset primary School	0	2,200,000	Awaiting Funds From the Board
Ririat primary school	0	1,000,000	Awaiting Funds From the Board
Sugutek Primary School	0	800,000	Awaiting Funds From the Board
Tengecha Boys Primary School	0	1,000,000	Awaiting Funds From the Board
Togoben Primary School	0	300,000	Awaiting Funds From the Board
Kiptiriri Primary School	0	407,700	Awaiting Funds From the Board
Ketiisiek Primary School	500,000	500,000	Awaiting Funds From the Board
Kipkerieny Primary School	200,000	200,000	Awaiting Funds From the Board
Soet Primary School	300,000	300,000	Awaiting Funds From the Board
Bakitira Primary School	300,000	300,000	Awaiting Funds From the Board
Kutwet primary school	300,000	300,000	Awaiting Funds From the Board
Secondary Schools Projects			
Kipkerieny Secondary School	750,000	0	Awaiting Funds From the Board
Kaporet Day Secondary School	750,000	0	Awaiting Funds From the Board
Rungut Secondary School	500,000	0	Awaiting Funds From the Board

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Kapakarin Secondary School		1,500,000	0	Awaiting Funds From the Board
Cheborge Girls High School		2,000,000	0	Awaiting Funds From the Board
Mombwo High School		1,500,000	0	Awaiting Funds From the Board
Getarwet Day Secondary School		1,500,000	0	Awaiting Funds From the Board
Kapkatet High School		7,160,000	0	Awaiting Funds From the Board
Ngesumin Girls High School		7,160,000	0	Awaiting Funds From the Board
Kitait Secondary School		1,000,000	0	Awaiting Funds From the Board
Sosit Day Secondary School		500,000	0	Awaiting Funds From the Board
Kaborus Secondary School		0	2,600,000	Awaiting Funds From the Board
Kapkisiara Girls Secondary School		0	7,000,000	Awaiting Funds From the Board
Kaprorret Day Secondary School		0	2,580,000	Awaiting Funds From the Board
Kapsinendet Secondary School		0	800,000	Awaiting Funds From the Board
Kapsogeruk Secondary School		0	1,000,000	Awaiting Funds From the Board
Kipkerieny Secondary School		0	800,000	Awaiting Funds From the Board
Kiptewit Boys Secondary School		0	1,500,000	Awaiting Funds From the Board
Ngororga Secondary School		0	1,000,000	Awaiting Funds From the Board
Reresik Secondary School		0	1,000,000	Awaiting Funds From the Board
Rungut Sec School		0	1,000,000	Awaiting Funds From the Board
Siongi Secondary School		0	900,000	Awaiting Funds From the Board
Sosit Day Secondary School		0	1,000,000	Awaiting Funds From the Board
Tebesoniik Secondary School		0	7,000,000	Awaiting Funds From the Board
Tirototo Secondary School		0	270,000	Awaiting Funds From the Board
Tulwet Secondary School		0	7,000,000	Awaiting Funds From the Board
Chepkulgong Day Secondary School		92,000	92,000	Awaiting Funds From the Board
Sosit Day Secondary School		92,000	92,000	Awaiting Funds From the Board
Lelach Day Secondary School		92,000	92,000	Awaiting Funds From the Board

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Kaboeito Day Secondary School	92,000	92,000	92,000	Awaiting Funds From the Board
Kaborus Day Secondary School	92,000	92,000	92,000	Awaiting Funds From the Board
Kaprotet Day Secondary School	820,000	820,000	820,000	Awaiting Funds From the Board
Tertiary institutions Projects				
Kapkatet KMTTC	0	850,000	850,000	Awaiting Funds From the Board
Sub-Total	35,580,000	55,687,700		
Amounts due to other grants and other transfers				
Security Projects				
Cheplanget Police Station	500,000	0	0	Awaiting Funds From the Board
Sosit Chiefs Office	200,000	0	0	Awaiting Funds From the Board
Itoik Chiefs office	550,000	0	0	Awaiting Funds From the Board
Kabartegan Police Station	850,000	0	0	Awaiting Funds From the Board
Bureti Divisional Headquarters/Litein Police Station	1,000,000	0	0	Awaiting Funds From the Board
Bureti Dcc's Residence	1,800,000	0	0	Awaiting Funds From the Board
Bureti Deputy county commissioner's Residence	0	1,000,000	1,000,000	Awaiting Funds From the Board
Bureti Divisional Head quarters/Litein Police Station	0	2,000,000	2,000,000	Awaiting Funds From the Board
Chebwanan Chief's office	0	1,000,000	1,000,000	Awaiting Funds From the Board
Cheplanget Police Station	0	1,000,000	1,000,000	Awaiting Funds From the Board
Itoik Chief's Office	1,000,000	1,000,000	1,000,000	Awaiting Funds From the Board
Kapkatet Assistant county commissioner Quarters	0	239,033	239,033	Awaiting Funds From the Board
Roret Police Station	0	1,000,000	1,000,000	Awaiting Funds From the Board
Ngesumin Chiefs Office	160,000	160,000	160,000	Awaiting Funds From the Board
Ngesumin Chiefs Office	599,686	599,686	599,686	Awaiting Funds From the Board
Bureti Divisional HQ/Litein Police Station	0	4,000,000	4,000,000	Awaiting Funds From the Board
Bursary				

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Secondary Schools		2,018,983	2,074,472	Awaiting Funds From the Board
Tertiary Institutions		3,227,887	6,114,607	Awaiting Funds From the Board
Social Security		1,998,000	0	Awaiting Funds From the Board
Emergency sports		3,097,522	1,855,315	Awaiting Funds From the Board
Sub-Total		2,788,514	2,747,372	Awaiting Funds From the Board
Others (specify)		19,790,592	24,790,485	
Strategic Plan		3,620	3,620	Awaiting Funds From the Board
Innovation Hub		414,592	414,592	Awaiting Funds From the Board
Sub-Total		418,212	1,823,620	
Grand Total		61,394,880	87,567,687	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	10,000,000			10,000,000
Transport equipment	4,623,000			4,623,000
Office equipment, furniture and fittings	2,000,000			2,000,000
ICT Equipment, Software and Other ICT Assets	81,500			81,500
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	16,704,500			16,704,500

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Account number	Bank	Date A/C opened	Balance as at 30/6/2021
KABITUNGU PRI SCH	0530279681351	Equity	2/27/2020	1,000.00
KIBOLGONG SEC SCH	0530280985732	Equity	6/17/2021	142,330
CHEPKONGONY PRI SCH	0530167937767	Equity	5/6/2016	290.00
RUNGUT PRI SCH	0530280469427	Equity	1/14/2021	970
CHEBORGE BOYS HIGH SCH	0530264949962	Equity	9/11/2015	1,000,550
KAPKATET PRI SCH	0530192550437	Equity	6/25/2008	1,679.15
KIPTIRIRI PRI SCH	0530280063493	Equity	9/1/2020	1,400.00
GETARWET PRI	0530294394029	Equity	9/9/2009	6,235
KAPKITONY PRI	0530279735983	Equity	3/18/2020	20
KIMORO PRI	0530162134159	Equity	2/26/2014	1,401
KALDIT PRI SCH	0530271405163	Equity	1/18/2017	20
CHAMAMANYIK PRI SCH	0530280398322	Equity	12/21/2020	400
CHELILIS PRI SCH	0530280310471	Equity	11/21/2020	630.00
ITOIK PRI SCH	0530279528923	Equity	1/8/2020	355
KAMENCHO PRI SCH	0530166443683	Equity	1/16/2016	620
KAMOLOK PRI SCH	0530266872298	Equity	2/19/2016	402,124
KAPCHELACH PRI SCH	0530277685602	Equity	9/29/2018	2,570.00
KAPCHEBOI PRI SCH	0530277676355	Equity	9/26/2018	60.00
KAPSOGERUK PRI SCH	0530192551347	Equity	6/25/2008	2,290
KELBOLUK PRI SCH	0530271410298	Equity	1/19/2017	10.00
LALWAT PRI SCH	0530280273702	Equity	11/10/2020	8,735
KITAIT PRI SCH	0530166492966	Equity	1/21/2016	300,973
NGAINET PRI SCH	0530280546571	Equity	2/6/2021	400
TOGOBEN PRI SCH	0530164468234	Equity	7/9/2015	1,070
TENGECHA BOYS PRI	0530280577562	Equity	2/17/2021	2,030.00

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PMC	Account number	Bank	Date A/C opened	Balance as at 30/6/2021
RIRIAT PRI SCH	0530268097824	Equity	5/18/2016	35
NGANASET PRI	0530197539879	Equity	6/30/2011	86
CHEMATICH PRI	0530277686694	Equity	10/1/2018	1,100.00
MABWAITA PRI	0530199191092	Equity	5/10/2012	743.81
KAPCHEBOI PRI	0530277676355	Equity	9/26/2018	3,240
KOITABAI PRI	0530270015280	Equity	9/30/2016	1,050.00
KAPSUMET PRI	0530271572514	Equity	2/1/2017	2,120.00
KOİYET PRI	0530193798429	Equity	4/15/2009	189
BUTIIK PRI	0530277635845	Equity	9/18/2018	415.30
BAKITIRA PRI	0530279718364	Equity	3/11/2020	260
CHEBAGAL PRI	0530272403400	Equity	4/6/2017	782
SOET PRI	0530195538456	Equity	6/22/2010	1,056
TOGOBEN PRI	0530164468234	Equity	7/9/2015	1,070
TEMBWO PRI	0530165579291	Equity	11/9/2015	500.00
RERESIK PRI	0530280704079	Equity	3/11/2021	240
KAPCHELACH PRI	0530277685602	Equity	9/29/2018	2,570.00
CHESAMISIET PRI	0530266828593	Equity	2/15/2016	650.00
KAPKUSUM PRI	0530279650166	Equity	2/15/2020	259.55
CHEPKONGONY PRI	0530167937767	Equity	5/6/2016	290.00
TULWET SEC SCHOOL	0530266004703	Equity	12/11/2015	1,045.00
KAPRORET DAY SEC	0280266121451	Equity	12/22/2015	3,407,040
KAPSOGERUK SEC SCH	0530194878216	Equity	1/20/2010	498
NGORORGA SEC	0530280573886	Equity	2/16/2021	469,429
KIPEWIT BOYS HIGH	0530280310303	Equity	11/21/2020	320.00
RERESIK SEC SCH	0530280704079	Equity	3/11/2021	651,900
RUNGUT SEC	0530164725107	Equity	8/17/2015	355

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PMC	Account number	Bank	Date A/C opened	Balance as at 30/6/2021
SIONGI SEC	0530280387135	Equity	12/17/2020	5,530
SOSIT DAY SEC	0530266417930	Equity	1/14/2016	625
KAPSINENDET SEC	0530268801916	Equity	7/4/2016	1,100
TEBESONIK SEC SCH	0530277636237	Equity	9/18/2018	2,800
TIROTO SEC SCHOOL	0530166769494	Equity	2/10/2016	810
KABORUS SEC	0530268804453	Equity	7/4/2016	200.00
KIPTEWIT GIRLS HIGH	0530277638366	Equity	9/18/2018	2,000,510
KIBUGAT SEC SCH	0530197818245	Equity	8/23/2011	587
KAPSOGERUK SEC	0530194878216	Equity	1/20/2010	498
RORET BOYS	0530279947112	Equity	7/17/2020	70
LITEIN MIX DAY SEC	0530266471831	Equity	1/19/2016	1,255.00
CHEBWAGAN CHIEF'S OFFICE	0530280406263	Equity	12/23/2020	572,150
CHEPLANGET POLICE STATION	0530280542892	Equity	2/5/2021	543,350
KAPKATET ACC QUARTERS	0530278050878	Equity	12/4/2018	780
RORET POLICE STATION	0530280542878	Equity	2/5/2021	470
BURETI DCC RESIDENCE	0530280401130	Equity	12/22/2020	600
BURETI DIVISIONAL H/Q LTN POLICE STATION	0530280363848	Equity	12/9/2020	2,106,706
KMTC KAPKATET	0530280613227	Equity	3/1/2021	600
TOTAL				11,641,858

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Purchase of Land - Kaborus Secondary School	<p>i. The vendors were paid a down payment of Kshs 1,000,000 at the time of signing the sale agreement and the balance of Kshs 5,600,000 was to be paid on or before 30th August 2016. However, only Kshs 3,000,000 was paid to the vendors in the year 2019-2020 leaving an outstanding balance of Kshs 2,600,000 despite that fact that regulation 11 (1) (j) required that NGCDF projects be completed within a period of three years.</p> <p>ii. The certificate of official search dated 25th February 2016 listed Kiprotich Kirwa as the proprietor of the land but who was not party to the contract agreement. However, a copy of letter of administration has not been provided to confirm whether the vendors have been authorized by law to administer the estate of registered owner.</p>	Resolved	1 Month