

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

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LIBRARY

OF

THE NATIONAL ASSEMBLY

**THE AUDITOR-GENERAL**

DATE: 22 NOV 2022

Tuesday

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BY:

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### NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURESOI NORTH CONSTITUENCY

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



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standard

***Kuresoi North 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**

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

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	<b>Johnstone Kering</b>
2.	Sub-County Accountant	<b>Benard Kirui</b>
3.	Chairman NGCDFC	<b>Joel Cheruiyot Koech</b>
4.	Member NGCDFC	<b>Samuel M Ataya</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kuresoi North Constituency NGCDF Headquarters**

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

**(f) Kuresoi North Constituency NGCDF Contacts**

Telephone: (254) 0723 499 782  
E-mail:kuresoinorth@ngcdf.go.ke  
Website: www.ngcdf.go.ke

**(g) Kuresoi North Constituency NGCDF Bankers**

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

**(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 :**



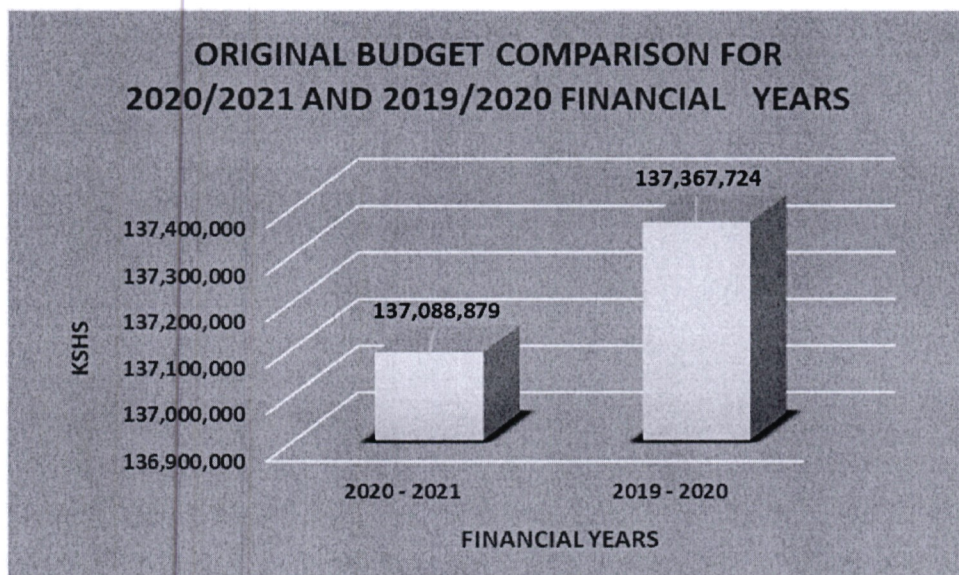
**Mr. Joel Koech  
Chairman  
Kuresoi North NGCDF**

The Kuresoi North National Government Constituency Development Fund had an original budget of One Hundred and Thirty Seven Million Three Hundred and Sixty Seven Thousand Seven Hundred Twenty Four Shillings (Kshs 137,088,869). There was an adjustment of Thirteen Million Six Hundred and One Thousand Six Hundred Fifty One Shillings (Kshs 13,601,651) as opening balance and Outstanding disbursement from the board totalling Kshs 69,367,724 bringing total budget for the constituency to Two Hundred and Twenty Million Fifty Eight Thousand Two Hundred Fifty Four Shillings (Kshs 220,058,254). The Constituency received One Hundred Seventy Four Million Three Hundred Sixty Seven Thousand Seven Hundred Twenty Four Shillings (Kshs 174,367,724) by end of June 2021.. Our budget has been funded by 79%. In the year ended transfers to other government entities utilised Kshs 113,598,241 accounting for 79% of its allocation. Other grants and transfers utilised Kshs 36,315,881 accounting for 69.4% of its allocation. Cumulatively we managed to spend 79.2% of the available funds. The NG-CDFC was able to disburse the funds to the project management committees as soon as the funds was available. Most of the projects implemented are at various stages of completion. Some are complete and are already in use. The project management committee is the model used in the Constituency for the implementation of projects. The NG-CDF Board did its best to disburse the funds to the constituency by January 2021 when the first disbursement for the year 2020-2021 was received. We look forward to improved services so that funds is received by project management committees and utilised before end of the financial year to enable the NG-CDFC implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2020/2021. The following is the pictorials representation of the constituency's performance;

**Original Budget Comparison**

<b>Financial Year</b>	<b>2020 -2021 (Kshs)</b>	<b>2019 – 2020 (Kshs)</b>
<b>Allocation</b>	137,088,879	137,367,724



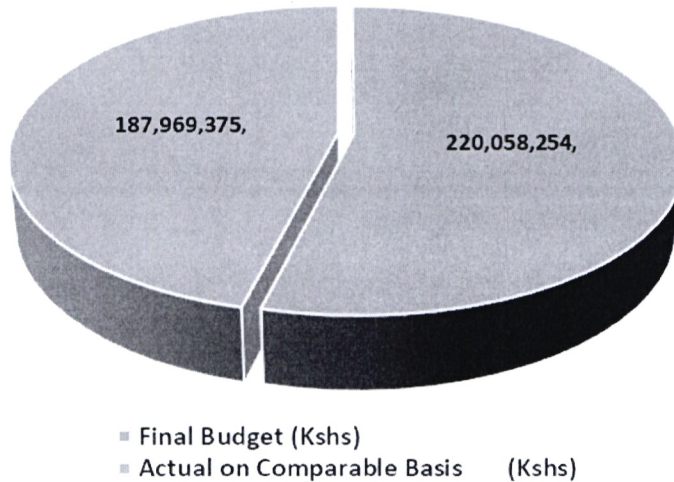
★ From the 3-D column chart above, it is clear that there was a slight decrease in the original budget from 2019-2020 financial year compared to 2020-2021 financial year.

**Final Budget vs. Actuals on Comparable basis**

<b>Receipt/Expense Item</b>	<b>Final Budget (Kshs)</b>	<b>Actual on Comparable Basis (Kshs)</b>
Transfers from NGCDF Board +Cash Book Balance	220,058,254	187,969,375
<b>TOTAL</b>	<b>220,058,254</b>	<b>187,969,375</b>

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

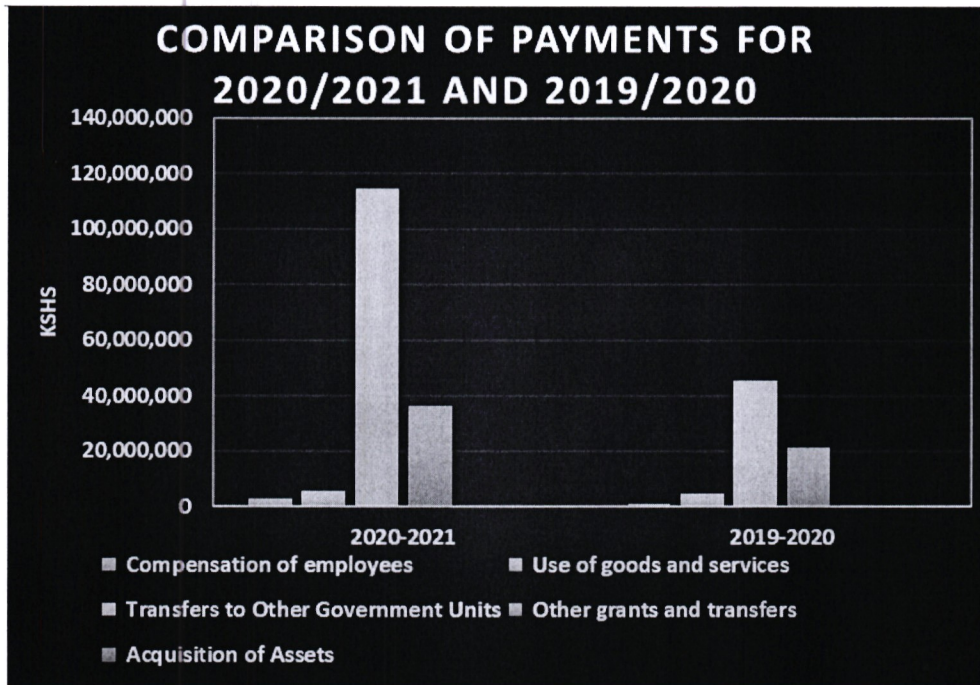
Final Budget vs Actuals on Comparable Basis



- ★ The 3-D pie charts illustrates final budget in relation to actuals on comparable basis. During the year, there was Kshs 5,200,000 which was not disbursed by the NGCDF Board to the constituency as illustrated above.

**PAYMENTS**

<b>Programmes</b>	<b>2020-2021 (Kshs)</b>	<b>2019-2020 (Kshs)</b>
Compensation of employees	2,786,169	1,215,252
Use of goods and services	5,762,984	4,731,019
Transfers to Other Government Units	113,598,241	45,579,278
Other grants and transfers	36,315,881	21,253,869
Acquisition of Assets	284,900	-
<b>Total</b>	<b>158,748,175</b>	<b>72,779,418</b>



- ★ The column charts illustrates comparison of payments for various programmes which were implemented during 2020-2021 and 2019-2020 financial years. From the bar graphs, it shows that there was more programmes/projects which were implemented during 2020-2021 than 2019-2020 financial year which corresponds to amount disbursed by NG-CDF Board to the constituency during the year though there was a slight decrease in the annual budget for 2020-2021 financial years. Most of the projects were from funds carried forward from 2019/2020 financial year.
- ★ The following photographs are some of the projects which were implemented and completed during the year.

**Kuresoi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Baraka Shalom Primary School-2 Classrooms-Kamara Ward



Kaporet Pri School-Construction of 3 classrooms-Kamara Ward



Muchorwe Pri School-Construction of main gate/fencing-Kamara Ward



Kilombero Pri School-construction of 2 classrooms-Nyota Ward

**IMPLEMENTATION CHALLENGES**

Programmes of the Constituency during 2020-2021 started in January 2021 having received the first disbursement in December 2020. NGCDFC managed to utilise 79% of the available funds during the year.

*Signature* .....  
**Chairman NGCDF Committee  
 Joel Cheruiyot Koech**

### **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 Kuresoi North Constituency 2018-2022 plan are to:

- a) To improve access in both primary and secondary schools by having school going age children attending school.
- b) To improve security in the constituency
- c) To improve sports in the constituency
- d) To improve environmental conservation in primary and secondary schools
- e) To improve access to clean water in primary and secondary 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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 20/21 Number of classrooms built were 116 Number of laboratories built were 2 Number of administration blocks built were 10 Number of boreholes drilled was 2,number of libraries built were 2,number of main gate/fencing were 4 - Bursary beneficiaries at all levels were as indicated below; Secondary school

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

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
				32 students fully sponsored and 3,315 were partially sponsored.1,656 students were partially sponsored in colleges and universities
Security	To improve security in the constituency	Improved working environment for the chiefs/assistant chiefs, security personnel	-number of chief's offices built -number of staff houses built for the security personnel	In 2020/2021 financial year 3 security facilities were built
Sports	To improve sports in the constituency	Increased number of sports groups engaged in sports	-Number of teams participating in sports tournament	During 2020/2021 financial year, sports funds was not utilised due late disbursement
Environment	To improve environmental conservation in primary and secondary schools	Increased number of schools engaged in environmental conservation by tree planting and roof harvesting of drinking water	-Number of schools participating in environmental conservation	During 2020/2021 financial year, funds under environment was not utilised due late disbursement
Disaster Management	To improve safety of learners in learning institutions in the constituency	Reduction of incidences of lightning strikes in schools	-number of schools which have installed lightning arresters	During 2020/2021,schools were encouraged to install lightning arresters-3 schools installed

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

##### **1. Sustainability strategy and profile -**

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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**

Kuresoi North NGCDF is committed to environmental protection and conservation as outlined below;

Maintain environmental friendly to nature with minimal environmental impacts from our operations and related activities and continually improve our environment

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

Make environmental concerns an integral part of our planning and commit resources to implement effective environmental and sustainability programmes

Assess our operational activities and identify areas where we can minimize waste and negative environmental impacts through careful and efficient use of all materials and energy by promoting the use of environmentally friendly technologies;

Promote environmental awareness among our employees and encourage them to work in an environmentally responsible manner. Kuresoi North NGCDF managed to planned to disburse funds to 8 primary and secondary schools to boost environmental conservation in the constituency.

**3. Employee welfare**

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

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

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

**4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

## **5. Community Engagements-**

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

### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

### **Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings. Kuresoi North NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

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

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

**Approval of the financial statements**

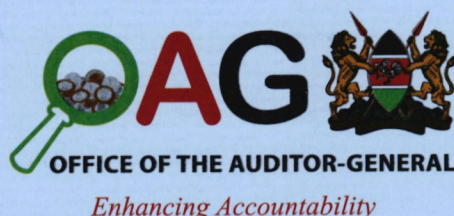
The NGCDF- Kuresoi North Constituency financial statements were approved and signed by the Accounting Officer on 17/06 2022.

  
\_\_\_\_\_  
**Chairman NGCDF Committee**  
Name:

  
\_\_\_\_\_  
**Fund Account Manager**  
Name:

# REPUBLIC OF KENYA

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

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### 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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuresoi North Constituency set out on pages 17 to

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

48, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kuresoi North 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 Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccurate Cash and Cash Equivalents**

The statement of assets and liabilities reflects a bank balance of Kshs.29,221,200 and as disclosed in Note 10A to the financial statements, included in this amount is Kshs.13,601,651 relating to the financial year 2019/2020. The bank reconciliation reflected un-presented cheques amounting to Kshs.5,816,991 which included stale cheques amounting to Kshs.229,149. However, the stale cheques were not reversed in the cashbook.

In the circumstances, the accuracy and completeness of bank balance of Kshs.29,221,200 could not be confirmed.

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

#### **Key Audit Matters**

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

## **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totalling to Kshs.220,058,254 and Kshs.187,969,375 respectively, resulting to an underfunding amounting to Kshs.32,088,879 (or 15%) of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.220,058,254 and Kshs.158,748,175 respectively, resulting to an underperformance amounting to Kshs.61,310,079 (or 28%) of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Project Implementation Status**

Review of the Project Implementation Status Report indicated that one hundred and twenty-three (123) projects with a budget allocation totalling to Kshs.95,642,206 were at different implementation stages. One hundred and thirteen (113) projects with a budget allocation totalling to Kshs.85,400,000 were complete and in use, ten (10) projects with a budget allocation totalling to Kshs.9,742,206 were incomplete and ten (10) projects with a budget allocation totalling to Kshs.500,000 were not started. No explanation was provided for the delay in completing the projects.

Further, six (6) projects with a budget allocation totalling to Kshs.18,500,000 were sampled for physical verification in the month of April, 2022. However, unsatisfactory observations were made against the projects as shown in **Appendix I**.

In the circumstances, value for money on the Kshs.18,500,000 incurred on the projects could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, 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 Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a 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 Fund's 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 Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 control that are identified during the audit.

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

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**02 September, 2022**

## Appendix 1: Unsatisfactory Implementation of Projects

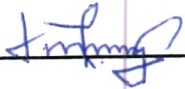
Project Name	Approved Activity	Allocation Amount (Kshs.)	Implementation Status	Audit Remarks	
Sirikwa Primary School	Field levelling, destamping and planting grass	400,000	Ongoing	Uncompleted track. Grass planted unevenly. Not backfilled on the lower side	
Sirikwa Primary School	levelling of play field, construction of running track and seating stand with shade to completion	4,000,000	Ongoing		
Sirikwa Primary School Stadium	Completion of stadium - construction of seating stand/shade	1,500,000	Complete		
Nyota School	Primary	Construction of 2 classrooms to completion	1,200,000	Complete	School has no title deed. Missing window panes. Facial board falling off. Water soaked wall with paint falling off
Nyota school	primary	construction of one classroom to completion	600,000	Complete	
Tilola School	Primary	Additional funds for purchase of 33 seater school bus	100,000	Complete	Irregular procurement. Evaluation report and supplier names differs. tender awarded before bids were submitted
Tilola School	Primary	one off purchase of 33-seater school bus	5,200,000	Bus Purchased	
Sirikwa Ward Assistant County Commissioner's Residence	Construction of Assistant County Commissioner's Residence-2-bedroom house to completion	1,500,000	Complete	Poor workmanship. Leaking roof. Paint on wet walls falling off. Land ownership not confirmed	
Kuresoi Division Do's office	construction of Do's office	2,000,000	Ongoing	Land ownership is private. No power connection. Cracks on the floor. Peeling paint. Building sinking as imported soil settles.	
Kamwaura Police Post	Construction of office block comprising of 4 rooms to completion	2,000,000		Leaking roof. Ceiling falling off. Contracting curved doors. Cell roof has no slab.	
<b>Total</b>		<b>18,500,000</b>			

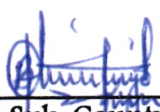
*Kuresoi North Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*


**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	174,367,724	69,600,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	1,200,000
<b>TOTAL RECEIPTS</b>		<b>174,367,724</b>	<b>70,800,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,786,169	1,215,252
Use of goods and services	5	5,762,984	4,731,019
Transfers to Other Government Units	6	113,598,241	45,579,278
Other grants and transfers	7	36,315,881	21,253,869
Acquisition of Assets	8	284,900	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>158,748,175</b>	<b>72,779,418</b>
<b>SURPLUS/ (DEFICIT)</b>		<b>15,619,549</b>	<b>(1,979,418)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kuresoi North Constituency financial statements were approved on 17/06/2022 and signed by:

  
Fund Account Manager  
Name: Johnstone Kering

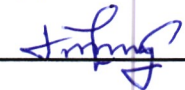
  
National Sub-County  
Accountant  
Name: Benard Kirui  
ICPAK M/No:

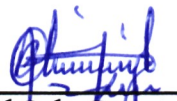
  
Chairman NG-CDF Committee  
Name: Joel Koech


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	29,221,200	13,601,651
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>29,221,200</b>	<b>13,601,651</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>29,221,200</b>	<b>13,601,651</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention		-	-
Gratuity		-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>29,221,200</b>	<b>13,601,651</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	13,601,651	15,581,069
Prior year adjustments	14	-	-
Surplus/Deficit for the year		15,619,549	(1,79,418)
<b>NET FINANCIAL POSITION</b>		<b>29,221,200</b>	<b>13,601,651</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kuresoi North Constituency financial statements were approved on 17/06/2022 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Johnstone Kering

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: Benard Kirui  
ICPAK M/No:

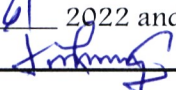
  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Joel Koech

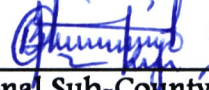
**Kuresoi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**


**IX. STATEMENT OF CASHFLOW**

		<b>2020 - 2021</b>	<b>2019 - 2020</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	174,367,724	69,600,000
Other Receipts	3	-	1,200,000
<b>Total receipts</b>		<b>174,367,724</b>	<b>70,800,000</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,786,169	1,215,252
Use of goods and services	5	5,762,984	4,731,019
Transfers to Other Government Units	6	113,598,241	45,579,278
Other grants and transfers	7	36,315,881	21,253,869
Other Payments	9	-	-
<b>Total payments</b>			
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>15,904,449</b>	<b>(1,979,418)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(284,900)	-
<b>Net cash flows from Investing Activities</b>		<b>(284,900)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>15,619,549</b>	<b>(1,979,418)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>13,601,651</b>	<b>15,581,069</b>
<b>Cash and cash equivalent at END of the year</b>		<b>29,221,200</b>	<b>13,601,651</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kuresoi North Constituency financial statements were approved on 17/06/2022 and signed by:

  
**Fund Account Manager**  
**Name: Johnstone Kering**

  
**National Sub-County**  
**Accountant**  
**Name: Benard Kirui**  
**ICPAK M/No:**

  
**Chairman NG-CDF Committee**  
**Name: Joel Koech**

**X. 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	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
<b>RECEIPTS</b>	2020/2021				2020/2021	30/06/2021		
	Kshs			Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879		13,601,651	69,367,724	220,058,254	187,969,375	32,088,879	85.4%
Proceeds from Sale of Assets								
Other Receipts								
<b>TOTALS</b>	<b>137,088,879</b>		<b>13,601,651</b>	<b>69,367,724</b>	<b>220,058,254</b>	<b>187,969,375</b>	<b>32,088,879</b>	<b>85.4%</b>
<b>PAYMENTS</b>								
Compensation of Employees	2,441,206		916,813	1,071,483	4,429,503	2,786,169	1,643,334	62.9%
Use of goods and services	8,505,466		6,016,838	298,000	14,820,304	5,762,984	9,057,320	38.9%
Transfers to Other Government Units	79,350,000		100,000	64,298,241	143,748,241	113,598,241	30,150,000	79.0%
Other grants and transfers	44,792,207		5,300,000	2,200,000	52,292,207	36,315,881	15,976,325.90	69.4%
Acquisition of Assets	0		268,000	0	268,000	284,900	(16,900)	106.3%
Other Payments	2,000,000		1,000,000	1,500,000	4,500,000	-	4,500,000	0.0%
Funds pending approval**	-		-	-	-	-	-	-
<b>TOTALS</b>	<b>137,088,879</b>		<b>13,601,651</b>	<b>69,367,724</b>	<b>220,058,254</b>	<b>158,748,175</b>	<b>61,310,079</b>	<b>72.1%</b>

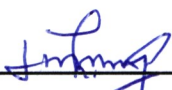
**Kuresoi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

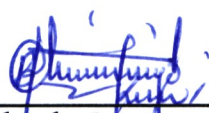
*Commentary on budget utilization*


- i. *Transfer from NG-CDF – 85.4% - The reallocations that are pending awaiting Board approvals and outstanding disbursement*
- ii. *Compensation of Employees 62.9% - there were changes in the NG-CDFC staff*
- iii. *Use of Goods & Services 38.9% - there was substantial amount carried forward from previous year*
- iv. *Transfer to other Government units 79% - The reallocations that are pending awaiting Board approval*
- v. *Other grants & transfers 69.4% - The reallocations that are pending awaiting Board approval*
- vi. *Acquisition of Assets 106%-cost of the assets was more than the budgeted amount*

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	61,310,079
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	32,088,879
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	<b>29,221,200</b>

The NGCDF-Kuresoi North Constituency financial statements were approved on 17/06 2022 and signed by:

  
 \_\_\_\_\_  
**Fund Account Manager**  
**Name: Johnstone Kering**

  
 \_\_\_\_\_  
**National Sub-County**  
**Accountant**  
**Name: Benard Kirui**  
**ICPAK M/No:**

  
 \_\_\_\_\_  
**Chairman NG-CDF Committee**  
**Name: Joel Koech**

XI. 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			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,441,206.41	916,813	1,071,483	4,429,503	2,786,169	1,643,334
1.2 Committee allowances	1,872,000	689,060	0	2,561,060	1,316,900	1,244,160
1.3 Use of goods and services	3,133,466.00	2,498,599	0	5,632,065	1,937,084	3,694,981
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	500,000	900,000	-	1,400,000	-	1,400,000
2.2 Committee allowances	2,800,000	1,249,800	198,000	4,247,800	2,509,000	1,738,800
2.3 Use of goods and services	200,000	679,379	100,000	979,379		979,379
<b>3.0 Emergency</b>						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
3.5 Unutilised	7,192,207			7,192,207	-	7,192,207
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	500,000			500,000	390,000	110,000
4.2 Secondary Schools	10,500,000			10,500,000	11,518,000	(1,018,000)
4.3 Tertiary Institutions	19,000,000			19,000,000	15,683,000	3,317,000
4.4 Universities						
4.5 Social Security						

**Kuresoi North 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			
<b>5.0 Sports</b>						
5.1	500,000	1,500,000	300,000	2,300,000	924,881	1,375,119
5.2						
5.3						
<b>6.0 Environment</b>		800,000		800,000	-	800,000
6.1 Tachasis Primary School	50,000			50,000		50,000
6.2 Baringo Secondary School	50,000			50,000		50,000
6.3 Baringo Valley Primary School	50,000			50,000		50,000
6.4 Dagoretti - Nyaki nyua Secondary School	50,000			50,000		50,000
6.5 Githiriga Primary School	50,000			50,000		50,000
6.6 Kibaraa Secondary School	50,000			50,000		50,000
6.7 Kiptororo Primary School	50,000			50,000		50,000
6.8 Koige Secondary Shool	50,000			50,000		50,000
6.9 Masaita Secondary School	50,000			50,000		50,000
6.10 Mau Summit Secondary School	50,000			50,000		50,000
6.11 Nyanda Primary School			25,000	25,000		25,000
6.12 Mlima Primary School			25,000	25,000		25,000
6.13 Kaplelach Secondary School			25,000	25,000		25,000
6.14 Mwahe Primary School			25,000	25,000		25,000
6.15 Kaptich-Kongoi Secondary School			25,000	25,000		25,000
6.16 Mau Primary School			25,000	25,000		25,000

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			
6.17 Kiletien Primary School			25,000	25,000		25,000
6.18 Dagoretti-Nyakinyua Primary School			25,000	25,000		25,000
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
7.1 Baraka Shallom Primary School	1,200,000			1,200,000	1,200,000	-
7.2 Baraka Shallom Primary School	100,000			100,000	100,000	-
7.3 Baringo Primary School	1,400,000			1,400,000	-	1,400,000
7.4 Bochege Primary School	1,200,000			1,200,000	1,200,000	-
7.5 Bygum Primary School	1,200,000			1,200,000		1,200,000
7.6 Chemare Primary School	1,400,000			1,400,000	1,400,000	-
7.7 Cheptagum Primary School	1,200,000			1,200,000	1,200,000	-
7.8 Cheptagum Primary School	200,000			200,000	200,000	-
7.9 Chesirikwa Primary School	1,200,000			1,200,000		1,200,000
7.10 Chesirikwa Primary School	200,000			200,000		200,000
7.11 Choronok Primary School	300,000			300,000		300,000
7.12 Choronok Primary School	200,000			200,000		200,000
7.13 Githiriga Primary School	800,000			800,000	800,000	-
7.14 Githiriga Primary School	300,000			300,000	300,000	-
7.15 Githiriga Primary School	1,200,000			1,200,000	1,200,000	-
7.16 Jogoo Primary School	1,000,000			1,000,000	1,000,000	-
7.17 Kabtembwo Primary School	700,000			700,000	700,000	-

**Kuresoi North 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			
7.18 Kabtombw Primary School	300,000			300,000		300,000
7.19 Kaplelach Primary School	600,000			600,000		600,000
7.20 Kaproret Primary School	600,000			600,000	600,000	-
7.21 Karima Primary School	600,000			600,000	600,000	-
7.22 Kesigenik Primary School	300,000			300,000	300,000	-
7.23 Kilombero Primary School	1,200,000			1,200,000	1,200,000	-
7.24 Kimugul Gaa Primary School	1,200,000			1,200,000	1,200,000	-
7.25 Kio Primary School	1,200,000			1,200,000		1,200,000
7.26 Kipkewa Primary School	1,200,000			1,200,000	1,200,000	-
7.27 Kipsinendet Primary School	600,000			600,000	600,000	-
7.28 Kiptenden Mau Primary School	2,000,000			2,000,000	2,000,000	-
7.29 Kiptororo Primary School	1,200,000			1,200,000	1,200,000	-
7.30 Kiptororo Primary School	200,000			200,000	200,000	-
7.31 Kiptororo Primary School	200,000			200,000	200,000	-
7.32 Kongoi Primary School	1,200,000			1,200,000	1,200,000	-
7.33 Kures Primary School	1,400,000			1,400,000	1,400,000	-
7.34 Lelaitich Primary School	1,200,000			1,200,000	1,200,000	-
7.35 Maraba Primary School	300,000			300,000		300,000
7.36 Masaita Primary School	1,200,000			1,200,000	1,200,000	-
7.37 Matunda Primary School	1,400,000			1,400,000		1,400,000
7.38 Matunda Primary School	100,000			100,000		100,000
7.39 Mau Primary School	600,000			600,000		600,000
7.40 Mawingu Primary School	1,200,000			1,200,000	1,200,000	-

**Kuresoi North Constituency**  
**National Government College, Kuresoi (C/DF)**  
**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			
7.41 Mlima Primary School	1,500,000			1,500,000	1,500,000	-
7.42 Motorbei Primary School	1,800,000			1,800,000	1,800,000	-
7.43 Moto Primary School	1,000,000			1,000,000		1,000,000
7.44 Motogir Primary School	300,000			300,000	300,000	-
7.45 Motogir Primary School	200,000			200,000	200,000	-
7.46 Muchorwe Primary School	1,800,000			1,800,000	1,800,000	-
7.47 Murinduko Primary School	1,200,000			1,200,000		1,200,000
7.48 Mwahe Primary School	600,000			600,000		600,000
7.49 Nyanda Primary School	1,000,000			1,000,000	1,000,000	-
7.50 Nyota Primary School	1,200,000			1,200,000	1,200,000	-
7.51 Mau Summit Primary School	1,200,000			1,200,000	1,200,000	-
7.52 Mau Summit Primary School	200,000			200,000	200,000	-
7.53 Sachangawn Ndoinet Primary School	1,200,000			1,200,000	1,200,000	-
7.54 Saino Primary School	1,200,000			1,200,000	1,200,000	-
7.55 Saino Primary School	300,000			300,000	300,000	-
7.56 Sasumua Primary School	1,200,000			1,200,000		1,200,000
7.57 Sigowet Primary School	300,000			300,000	300,000	-
7.58 Sigowet Primary School	200,000			200,000	200,000	-
7.59 Silibonik Primary School	1,400,000			1,400,000		1,400,000
7.60 Silibwet Gaa Primary School	600,000			600,000	600,000	-
7.61 Sirikwa Primary School Stadium	1,500,000			1,500,000	1,500,000	-

**Kuresoi North 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			
7.61 Tabain Primary School	300,000			300,000		300,000
7.62 Tabora Primary School	400,000			400,000		400,000
7.63 Tabora Primary School	200,000			200,000		200,000
7.64 Tegunot Haraka B Primary School	1,250,000			1,250,000		1,250,000
7.65 Temoyetta Primary School	1,200,000			1,200,000	1,200,000	-
7.66 Tiriya Primary School	600,000			600,000	600,000	-
7.67 Tiriya Primary School	300,000			300,000	300,000	-
7.68 Tumoiyot Primary School	600,000			600,000	600,000	-
7.69 Tumoiyot Primary School	200,000			200,000	200,000	-
7.70 Kipsinendet Primary School	200,000			200,000	200,000	-
Baringo Primary School			1,000,000	1,000,000	1,000,000	-
Bochege Primary School			1,300,000	1,300,000	1,300,000	-
Chorwa Primary School			1,100,000	1,100,000	1,100,000	-
Githima Primary School			1,100,000	1,100,000	1,100,000	-
Kaporet Primary School			1,100,000	1,100,000	1,100,000	-
Karirikania Primary School			1,100,000	1,100,000	1,100,000	-
Kesigenik Primary School			1,100,000	1,100,000	1,100,000	-
Kipkoris Primary School			1,400,000	1,400,000	1,400,000	-
Kiprotkorik Primary School			700,000	700,000	700,000	-
Kipsinendet Primary School			1,000,000	1,000,000	1,000,000	-
Kures Primary School			1,100,000	1,100,000	1,100,000	-
Maigoya Primary School			800,000	800,000	800,000	-



**Kuresoi North 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			
Sachangwan primary school			300,000	300,000	300,000	-
Baringo valley primary school			200,000	200,000	200,000	-
Moto primary school			1,000,000	1,000,000	1,000,000	-
Araret primary school			200,000	200,000	200,000	-
Muchorwe primary school			400,000	400,000	400,000	-
Nyota primary school			600,000	600,000	600,000	-
Kondamet primary school			400,000	400,000	400,000	-
Matunda primary school			300,000	300,000	300,000	-
Kiptenden mau primary school			1,500,000	1,500,000	1,500,000	-
Chemorut primary school			1,200,000	1,200,000	1,200,000	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
8.1 Dagoretti Nyakinyua Secondary School	1,200,000			1,200,000		1,200,000
8.2 Dagoretti Nyakinyua Secondary School	100,000			100,000		100,000
8.3 Kamara Secondary School	2,500,000			2,500,000	2,500,000	-
8.4 Kibaraa Secondary School	1,200,000			1,200,000		1,200,000
8.5 Kipkewa Secondary School	300,000			300,000	300,000	-
8.6 Mau Secondary School	1,000,000			1,000,000		1,000,000
8.7 Mutukanio Secondary School	1,200,000			1,200,000		1,200,000
8.8 Olkuwit Secondary School	1,200,000			1,200,000	1,200,000	-
8.9 Olkuwit Secondary School	1,200,000			1,200,000	1,200,000	-

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			
8.10 Sirikwa Secondary School	1,100,000			1,100,000		1,100,000
8.11 Sirikwa Secondary School	1,100,000			1,100,000		1,100,000
8.12 Temoyetra DEB Secondary School	600,000			600,000	600,000	-
8.13 Umoja Tulwet Secondary School	6,700,000			6,700,000		6,700,000
Boron Secondary School			1,500,000	1,500,000	1,500,000	-
Mkulima Secondary School			300,000	300,000	300,000	-
ELCK Kongoi Secondary School			1,000,000	1,000,000	1,000,000	-
Umoja Tulwet Secondary School			2,000,000	2,000,000	2,000,000	-
Haraka Secondary School			6,500,000	6,500,000	6,500,000	-
Mau Summit Secondary School			1,100,000	1,100,000	1,100,000	-
Tarakwa Secondary School			1,100,000	1,100,000	1,100,000	-
Sitoito Secondary School			1,200,000	1,200,000	1,200,000	-
Kio Secondary School			1,200,000	1,200,000	1,200,000	-
Kipkoimet secondary school			2,200,000	2,200,000	2,200,000	-
Mwaragania sec school			150,000	150,000	150,000	-
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						

**Kuresoi North 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			
9.1 Kuresoi Technical Training Institute	300,000			300,000	300,000	-
9.2 Kuresoi Technical Training Institute	500,000			500,000	500,000	-
9.3 Kuresoi Technical Training Institute	200,000			200,000	200,000	-
9.4						
<b>10.0 Security Projects</b>						
10.1 Chematich Assistant Chiefs Office	1,100,000			1,100,000	1,100,000	-
10.2 Kamwaura Police Post	2,000,000			2,000,000	2,000,000	-
10.3 Kongoi Assistant Chiefs Office	1,500,000			1,500,000	-	1,500,000
10.4 Mau Summit Police Station	2,000,000			2,000,000	-	2,000,000
Kiptororo Chief's Office		1,000,000		1,000,000	1,000,000	-
Kuresoi Division DO's office		2,000,000		2,000,000	2,000,000	-
Sirikwa Ward Assistant County Commissioner's Residence			1,500,000	1,500,000	1,500,000	-
Sirikwa Ward OCS Residence				-	-	
Mau Summit Police Station			200,000	200,000	200,000	-
<b>11.0 Acquisition of assets</b>						
11.1 Purchase of furniture and equipment		-	268,000	268,000	284,900	(16,900)

Kuresoi North Constituency  
 National Government Constituencies Development Fund (N-GDF)  
 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			
<b>12.0 Others</b>						
Strategic Plan			1,000,000	1,000,000	-	1,000,000
TSC Sub County office		1,000,000		-	-	-
Kuresoi North CDF office			500,000	500,000	-	500,000
Funds pending approval**	2,000,000			2,000,000		2,000,000
<b>Total</b>	<b>137,088,879</b>	<b>13,601,651</b>	<b>69,367,724</b>	<b>220,058,254</b>	<b>158,748,175</b>	<b>61,310,079</b>

(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)

*Kuresoi North Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Reports and Financial Statements for The Year Ended June 30, 2021*  
**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**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**

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

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 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 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 30<sup>th</sup> June 2021.

**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.

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE.NO.B-047491	1		4,000,000
AIE.NO.B-041302	2		18,000,000
AIE.NO.B-047722	3		8,000,000
AIE.NO.B-047944	4		9,000,000
AIE.NO.B-049338	5		19,000,000
AIE.NO.B-104128	6		600,000
AIE.NO.B-104362	7		10,000,000
AIE.NO.B-096785	8		1,000,000
AIE NO. B 104703	1	28000000	
AIE NO. A 823655	2	36167724	
AIE NO. B 104957	3	5200000	
AIE NO. B 124578	4	9,000,000	
AIE NO. B 119526	5	12,000,000	
AIE NO. B 119916	6	15,000,000	
AIE NO. B 128157	7	6,900,000	
AIE NO. B 128470	8	7,000,000	
AIE NO. B 132214	9	6,000,000	
AIE NO. B 138882	10	13,000,000	
AIE NO. B 126176	11	6,000,000	
AIE NO. B 126471	12	15,100,000	
AIE NO. B 140614	13	15,000,000	
<b>TOTAL</b>		<b>174,367,724</b>	<b>69,600,000</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Kuresoi North 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	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	1,200,000
<b>Total</b>	-	<b>1,200,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,580,106	1,203,252
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,175,663	
Employer Contributions Compulsory national social security schemes	30,400	12,000
<b>Total</b>	<b>2,786,169</b>	<b>1,215,252</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	3,729,900	2,462,940
Utilities, supplies and services	84,187	60,116
Communication, supplies and services	96,000	80,000
Domestic travel and subsistence	57,200	135,600
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	200,000	150,000
Other operating expenses	-	-
Fuel, Oil and Lubricants	988,001	843,000
Routine maintenance – vehicles and other transport equipment	607,696	999,363
Routine maintenance – other assets	-	-
<b>Total</b>	<b>5,762,984</b>	<b>4,731,019</b>

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools (see attached list)	88,548,241	38,504,278
Transfers to secondary schools (see attached list)	24,050,000	6,275,000
Transfers to tertiary institutions (see attached list)	1,000,000	800,000
<b>TOTAL</b>	<b>113,598,241</b>	<b>45,579,278</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	11,518,000	8,333,869
Bursary – tertiary institutions (see attached list)	15,683,000	10,520,000
Bursary – special schools (see attached list)	390,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	7,800,000	400,000
Sports projects (see attached list)	924,881	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	-	2,000,000
<b>Total</b>	<b>36,315,881</b>	<b>21,253,869</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	135,900	-
Purchase of Office Furniture and General Equipment	149,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
		-
<b>Total</b>	<b>284,900</b>	<b>-</b>

**9. OTHER PAYMENTS**

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

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**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Equity Bank, Molo Branch A/C No.0230261662434	29,221,200	13,601,651
<b>Total</b>	<b>29,221,200</b>	<b>13,601,651</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

*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>
Name of Officer or Institution				-
				-
				-
				-
				-
				-
<i>Total</i>				-

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

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

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	764,596	-
Gratuity held during the year (B)	411,067	-
Gratuity paid during the Year (C)	1,175,663	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

*[Provide short appropriate explanations as necessary]*

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**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	13,601,651	15,581,069
Cash in hand	-	-
Imprest	-	-
	-	-
<b>Total</b>	<b>13,601,651</b>	<b>15,581,069</b>

*[Provide short appropriate explanations as necessary]*

**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	13,601,651	-	13,601,651
Cash in hand	-	-	-
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			
<b>TOTAL</b>	<b>13,601,651</b>	<b>-</b>	<b>13,601,651</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST\***

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	3,825,900	2,542,940
Imprest surrendered during the Year (C)	3,825,900	2,542,940
closing accounts in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2020 – 2019</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> 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	-	-

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Sub Total</b>		-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff		
1. Julius C.Rotich	-	235,922
2. James Ombogo	-	184,919
3. Samwel K.Bosuben	-	159,738
4. Purity Chebet	-	129,363
5. Margaret Chepkoech Maiywa	-	124,189
<b>Sub Total</b>	-	<b>834,131</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,643,334	2,128,817
Use of goods and services	9,057,320	7,028,186
Amounts due to other Government entities (see attached list)	30,150,000	43,000,000
Amounts due to other grants and other transfers (see attached list)	15,976,326	23,344,372
Acquisition of assets	(16,900)	268,000
Others ( <i>specify</i> )	4,500,000	2,000,000
Funds pending approval		5,200,000
<b>Sub Total</b>	<b>61,310,079</b>	<b>82,969,375</b>

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**17.4: PMC account balances (See Annex 5)**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	18,892,853	12,232,048
<b>Sub Total</b>	<b>18,892,853</b>	<b>12,232,048</b>

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**XIV. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Errors in Reports and Financial Statements	Necessary amendments made and forwarded	Resolved	
2.0	Inaccuracies in the Financial Statements	Necessary amendments made and forwarded	Resolved	
3.0	Unsupported Prior Year Adjustment	Relevant cash book page extract provided	Resolved	
4.0	Misclassification	Necessary amendments to financial statement has been made and forwarded	Resolved	
5.1	Committee expenses	Supporting documents was availed	Resolved	
5.2	Domestic Travel and Subsistence	Supporting documents was availed	Resolved	
5.3	Office and General Supplies Services	Supporting documents was availed	Resolved	
6.0	Bursary Disbursements	Supporting documents was availed	Resolved	
7.0	Cash and Cash Equivalents	Supporting documents was availed	Resolved	
	<b>Other Matters</b>			
1.0	Budgetary Control and Performance	Explanation for the performance was provided	Resolved	
2.1	Project Status	Explanation provided as	Resolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		required		
2.2	Unsatisfactorily Implemented Projects	Documents and explanation provided as required	Resolved	
	<b>Basis for conclusion- Lawfulness and effectiveness in use of public resources</b>			
1.0	Irregular Expenditure - Mau Primary School Borehole	Documents and explanation provided as required	Resolved	
2.0	Routine Maintenance-Motor vehicles	Supporting documents was availed	Resolved	
3.0	Non-Emergency Projects	Documents and explanation provided as required	Resolved	
	<b>Basis for Conclusion- effectiveness of internal controls, risk management and overall governance</b>			
1.0	Risk Management Policy	Necessary explanation Provided	Resolved	
2.0	Compensation of employees	Documents and explanation provided as required	Resolved	
3.0	Bursary Payments Internal Control Weaknesses	Documents and explanation provided as required	Resolved	
4.0	Strategic Plan	Necessary explanation Provided	Resolved	
5.0	Rental Income	Necessary explanation Provided	Resolved	

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**XV. ANNEXES**

**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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					



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**ANNEX 3 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
<b>Compensation of employees</b>	Payment of staff salaries and gratuity	1,643,334	2,128,817	ongoing
<b>Use of goods &amp; services</b>	Payment of Committee sitting allowances, transport, conferences Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	9,157,320	7,028,186	ongoing
<b>Amounts due to other Government entities</b>		<b>10,700,653</b>	<b>9,157,003</b>	
<b>Primary Schools</b>			27,100,000	
1. Baringo Primary School	Construction of administration block comprising of 3 roomed offices and 1 staff room to completion	1,400,000		Awaiting Boards disbursement
2. Bygum Primary School	Construction of 2 classrooms to completion	1,200,000		Awaiting Boards disbursement
3. Chesirikwa Primary School	Construction of 2 classrooms to completion	1,200,000		Awaiting Boards disbursement
4. Chesirikwa Primary School	completion of administration block comprising of 3 roomed offices at kshs 200,000~plastering, flooring and painting	200,000		Awaiting Boards disbursement
5. Choronok Primary School	Construction of main gate and fencing 2 acre land with barbed wire	300,000		Awaiting Boards disbursement
6. Choronok Primary School	Construction of 4 door pit latrine with urinal to completion	200,000		Awaiting Boards disbursement
7. Kabtembwo Primary School	Construction of 4 door pit latrine with urinal to completion	300,000		ongoing
8. Kaplelach Primary School	Construction of 1 classroom to completion	600,000		Awaiting Boards disbursement

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
9. Kio Primaay School	Construction of 2 classrooms to completion	1,200,000		Awaiting Boards disbursement
10. Maraba Primary School	Construction of 4 door pit latrines with urinal to completion	300,000		Awaiting Boards disbursement
11. Matunda Primary School	Construction of administration block comprising of 3 roomed offices and 1 staff room to completion	1,400,000		Awaiting Boards disbursement
12. Matunda Primary School	Construction of main gate	100,000		Awaiting Boards disbursement
13. Mau Primary School	Construction of 8 door pit latrines with urinal to completion	600,000		Awaiting Boards disbursement
14. Moto Primary School	Renovation of 8 classrooms - roofing Internal plastering, flooring fixing gutters, fascia boards and painting to completion	1,000,000		Awaiting Boards disbursement
15. Murinduko Primary School	Construction of 2 classrooms to completion	1,200,000		Awaiting Boards disbursement
16. Mwahe Primary School	Construction of 1 classroom to completion	600,000		Awaiting Boards disbursement
17. Sasumua Primary School	Construction of 2 classrooms to completion	1,200,000		Awaiting Boards disbursement
18. Silibonik Primary School	Construction of administration block comprising of 3 roomed offices and 1 staff room to completion	1,400,000		Awaiting Boards disbursement
19. Tabain Primary School	completion of 3 classrooms- Internal plastering, floor concreting and painting to completion	300,000		Awaiting Boards disbursement
20. Tabora Primary School	Construction of 6 door pit latrines with urinal to completion	400,000		Awaiting Boards disbursement
21. Tabora Primary School	Renovation of 1 classroom- plastering, flooring, fixing fissure board and painting to	200,000		Awaiting Boards disbursement

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	completion			
22. Tegunot Haraka B Primary School	Purchase of 2 acres school land	1,250,000		Awaiting Boards disbursement
		<b>16,550,000</b>		
<b>Secondary Schools</b>				
1. Dagoretti Nyakinyua Secondary School	Construction of laboratory comprising of 2 rooms with capacity of 24 students to completion	1,200,000		Awaiting Boards disbursement
2. Dagoretti Nyakinyua Secondary School	Construction of main gate and fencing 5 acre school land with barbed wire	100,000		Awaiting Boards disbursement
3. Kibaraa Secondary School	Construction of library comprising of 2 rooms with capacity of 100 students to completion	1,200,000		Awaiting Boards disbursement
4. Mau Secondary School	Construction of library comprising of 2 rooms with capacity of 100 students to completion	1,000,000		Awaiting Boards disbursement
5. Mutukanio Secondary School	construction of laboratory comprising of 2 rooms with capacity of 24 students to completion	1,200,000		Awaiting Boards disbursement
6. Sirikwa Secondary School	Construction of administration block comprising of 3 roomed offices and 1 staff room to finishing stage	1,100,000		Awaiting Boards disbursement
7. Sirikwa Secondary School	Construction of 2 classrooms to completion	1,100,000		Awaiting Boards disbursement
8. Umoja Tulwet Secondary School	One off purchase of 51 seater school bus	6,700,000		Awaiting Boards disbursement
		<b>13,600,000</b>		
<b>Sub-Total</b>		<b>30,150,000</b>	<b>43,000,000</b>	
<b>Amounts due to other grants and other transfers</b>				
3.Bursary	Payment of Bursary to needy	2,409,000	11,146,131	ongoing

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2020/21</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
	students			
4.Sports	Carry out constituency football competition tournament and the winning teams to be awarded with trophies, balls, and games kits	1,375,119	1,800,000	Awaiting Boards disbursement
5.Environment		1,500,000	1,000,000	Awaiting Boards disbursement
		800,000		
Tachasis Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Baringo Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Baringo Valley Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Dagoretti - Nyaki nyua Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Kibaraa Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Kiptororo Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Koige Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Masaita Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Mau Summit Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	50,000		Awaiting Boards disbursement
Nyanda Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Mlima Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Kaplelach Secondary School	Purchase of 1,000 tree seedlings, transporting and	25,000		ongoing

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	planting in the school			
Mwahe Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Kaptich-Kongoi Secondary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Mau Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Kiletien Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
Dagoretti-Nyakinyua Primary School	Purchase of 1,000 tree seedlings, transporting and planting in the school	25,000		ongoing
		<b>1,500,000</b>		
6.Emergency	To cater for any unforeseen occurrences/ calamities in the constituency during the financial year	7,192,207	6,198,241	Awaiting Boards disbursement
7.Security			4,200,000	
7.1 Kongoi Assistant Chiefs Office	Construction of Assistant chiefs office comprising of 2 rooms and board room to completion	1,500,000		Awaiting Boards disbursement
7.2 Mau Summit Police Station	Construction of office block comprising of 4 rooms to completion	2,000,000		Awaiting Boards disbursement
<b>Sub-Total</b>		<b>15,976,326</b>	<b>24,344,372</b>	
<b>Acquisition of assets</b>			-	
Purchase of computer, printer, furniture and IT equipment		(16,900)	-	
<b>Sub Total</b>				
<b>Others (specify)</b>				
Strategic Plan	preparation and production of constituency strategic plan	1,000,000	1,000,000	ongoing
Kuresoi North NGCDF office	fixing floor tiles in 14 rooms and fixing ceiling boards in the conference room	500,000		ongoing
<b>Sub-Total</b>		<b>1,500,000</b>	<b>1,000,000</b>	

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Funds pending approval		2,000,000	5,200,000	
<b>Grand Total</b>		<b>61,310,079</b>	<b>82,701,375</b>	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/20</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2020/21</b>
Land	1,000,000	-	-	1,000,000
Buildings and structures	8,500,000	-	-	8,500,000
Transport equipment	7,290,000	-	-	7,290,000
Office equipment, furniture and fittings	165,500	<b>284,900</b>	-	<b>450,400</b>
ICT Equipment, Software and Other ICT Assets	314,608	-	-	<b>314,608</b>
Other Machinery and Equipment	1,227,952	-	-	<b>1,227,952</b>
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>18,498,060</b>	<b>284,900</b>	-	<b>18,782,960</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Amani Kuresoi Primary School	Equity	0230179814665	-	300,000
Araret Primary School	Equity	0230176418702	985	215
Arorwet Primary School	Equity	0230178944591	-	32,560
Baraka Shallom Primary School	Equity	0230163622014	417,775	-
Baringo Primary School	Equity	'0230164152089	375	-
Baringo Valley Primary School	Equity	0230165821485	243	184,634
Bartagatiet Primary School	Equity	0230178851137	7,040	1,020
Bochege Primary School	Equity	0230162481259	514	-
Bondet Primary School	Equity	'0230190104423	963	-
Boron Secondary School	Equity	0230177503491	108,515	34,215
Bureti Primary School	Equity	'0230163313951	65	-
Chemare Primary School	Equity	'0230170777210	191	-
Chematich Assistant Chiefs Office	Equity	0230180893872	519,520	-
Chemorut Primary school	Equity	0230180339704	360	-
Chepkoburot Primary School	Equity	0230164115601	-	19,565
Cheptagum Primary School	Equity	'0230166004335	670,470	-
Cheptemonok Primary School	Equity	0230168365935	-	300,315
Chepuiyet Primary School	Equity	0230176385288	-	835
Chesingele Primary School	Equity	0230180236627	350	-
Chesubeno Primary School	Equity	0230162419842	-	1,000,662
Choronok Primary School	Equity	'0230170877550	425	225,075
Chorwa Primary School	Equity	'0230170877550	68	-
Dagoretti Nyakinyua Sec School	Equity	0230179562959	-	165,250
Deputy County Commissioner's Residence	Equity	0230178536071	-	400,045

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
ELCK Kongoi Secondary School	Equity	'0230262028085	70	-
Githima Primary School	Equity	'0230169722988	60	-
Githiriga Primary School	Equity	'0230162498817	994,617	-
Githunguri Primary School	Equity	0230162498997	515,198	-
Haraka Secondary School	Equity	'0230168437783	-	-
Jogoo Primary School	Equity	0230179817113	240	25,280
Kabarak Primary School	Equity	0230179808864	-	300,000
Kabtembwo Primary School	Equity	'0230179768956	300,790	570
Kamara Primary School	Equity	0230178944426	-	278,640
Kamara Secondary School	Equity	'0230163414696	554,292	-
Kamungei Primary School	Equity	0230162415973	-	600,012
Kamwaura Police Post	Equity	0230180880481	1,028,925	
Kapkures Primary School	Equity	0230179838158	-	807,920
Kaproret Primary School	Equity	0230180226133	65	-
Kapsingoi Primary School	Equity	0230179851254	-	110,980
Kapsongop Primary School	Equity	0230164907911	-	216
Kaptich -Kongoi Mixed Secondary School	Equity	0230179685020	-	280
Karima Primary School	Equity	0230164154315	580	221
Karirikania Primary School	Equity	0230180169979	405	-
Kesigenik Primary School	Equity	0230179650564	320	-
Kibaraa Secondary School	Equity	0230162020828	-	235
Kiletien Primary School	Equity	0230170792498	-	481
Kilombero Primary School	Equity	0230180883577	1,325	-
Kimugul Gaa Primaiky School	Equity	'0230163421914	213,268	-
Kio Primary School	Equity	0230176359141	-	300,195
Kio Secondary School	Equity	'0230162460678	235	-

**Kuresoi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Kipkewa Primary School	Equity	0230162460895	708,210	-
Kipkewa Secondary School	Equity	'0230168444302	265	50
Kipkoimet Secondary School	Equity	0230180292005	120	-
Kipkoris Primary School	Equity	'0230162465355	505	600,105
Kiplelechon Primary School	Equity	0230162228428	340	341
Kiplongony Pri School	Equity	0230166537305	-	300,114
Kiprotkorik Primary School	Equity	0230163622557	100	-
Kipsapta Primary School	Equity	'0230164150818	1,814	-
Kipsinendet Primary School	Equity	'0230162481553	119,442	-
Kiptenden Mau Primary School	Equity	'0230176431908	1,121,155	-
Kiptororo Chief's Office	Equity	'0230180009525	500	-
Kiptororo Primary School	Equity	0230166637135	816,470	138,610
Kiptororo Sec School	Equity	0230162021297	-	400,485
Koige Primary School	Equity	0230163941490	-	300,294
Kondamet Primary School	Equity	0230179574514	85	170
Kongoi Primary School	Equity	'0230170793422	680	-
Kowany Primary School	Equity	0230179797275	-	860
Kures Primary School	Equity	'0230168660298	543,255	-
Kures Secondary School	Equity	0230179789019	-	207,660
Kuresoi Division Do's Office	Equity	0230180008793	765,465	-
Kuresoi Technical Training Institute	Equity	0230164242576	925	-
Lelaitich Primary School	Equity	'0230164632712	190	98
Lemechonik Primary School	Equity	0230162481709	-	300,016
Maigoya Primary School	Equity	'0230171425142	123	
Maraba Primary School	Equity	0230176435412	-	526
Masaita Primary School	Equity	0230179858803	240	1,400,000

**Kuresoi North Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Matunda Primary School	Equity	0230162563885	623	-
Mau Primary School	Equity	0230162301960	-	105
Mau Secondary School	Equity	0230160417546	-	1,019
Mau Summit Police Station	Equity	'0230173045509	365	-
Mau Summit Primary School	Equity	'0230178982801	850	-
Mau Summit Secondary School	Equity	0230162540653	-	-
Mawingu Primary School	Equity	'0230161980127	1,060	-
Mkulima Primary School	Equity	0230162479989	-	426
Mkulima Secondary School	Equity	'0230164975089	630	-
Mlima Primary School	Equity	0230177459041	915,380	160
Mororbei Primary School	Equity	0230161880060	53	300,009
Mosop Primary School	Equity	0230172402968		160,130
Moto Primary School	Equity	0230177552716	585	555
Motogir Primary School	Equity	0230181114810	-	-
Muchorwe Primary School	Equity	0230170753727	1,800,180	220
Mukeu Primary School	Equity	'0230162439529	530	
Murinduko Primary School	Equity	0230179562495	-	310
Mwaragania Secondary School	Equity	'0230164521349	19	-
Nagiririet Primary School	Equity	0230163632509	-	855
Ndege Primary School	Equity	0230162450173	-	134,795
Ndoinet Primary School	Equity	0230171404703	-	172,210
Nyanda Primary School	Equity	0230171422615	710	-
Nyongores Primary School	Equity	0230162471939	-	277
Nyota Primary School	Equity	0230163691309	1,200,340	282,185
Olkuwit Secondary School	Equity	0230180938006	1,752,040	-
Pele Primary School	Equity	'0230178829532	16,364	-

*Kuresoi North Constituency  
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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Roret Primary School	Equity	0230169708861	-	460
Rwangondu Primary School	Equity	0230179836138	-	400,000
Sachangwan Primary School	Equity	0230165758977	371,215	-
Sachangwan Secondary School	Equity	0230164907911	-	216
Saino Primary School	Equity	0230162463854	68,535	-
Sasumua Primary School	Equity	0230177354143	-	300,520
Segutioi Ngariet Primary School	Equity	0230177402339	-	680
Set Kotes Primary School	Equity	'0230170804360	520	-
Set Kotes Secondary School	Equity	0230162357574	-	400,326
Sigowet Primary School	Equity	'0230177505078	340	-
Silibwet Gaa Primary School	Equity	'0230162408163	-	-
Sirikwa Primary School	Equity	0230162549562	1,500,316	400,011
Sirikwa Ward Assistant County Commissioner's Residence	Equity	0230180286705	520	-
Sitoito Secondary School	Equity	0230164230723	122,785	-
Tabora Primary School	Equity	'0230162444224	1,282,067	-
Tachasis Pendle Primary School	Equity	'0230179619267	360	80
Tachasis Primary School	Equity	0230163408324	-	283
Tarakwa Secondary School	Equity	'0230176556344	305	-
Temoyeta DEB Secondary School	Equity	0230162455190	336,164	-
Temoyetta Primary School	Equity	'0230176389551	575	-
Terekena Primary School	Equity	0230163622752	-	415
Thigio Primary School	Equity	0230180362999	340	-
Tilola Mixed Secondary School	Equity	0230179784408	-	537,190
Tilola Primary School	Equity	'0230162327148	99,617	-
Tiriyta Primary School	Equity	'0230170777874	265	-
Tonongoi Primary School	Equity	0230168351326	-	288

*Kuresoi North Constituency  
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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2020/21</b>	<b>Bank Balance 2019/20</b>
Total TTI	Equity	0230179531985		31,990
Tumoiyot Primary School	Equity	0230162454252	633	28,673
Umoja Primary School	Equity	0230164527580	-	338,909
Umoja Tulwet Secondary School	Equity	0230199742905	434	-
<b>Total</b>			<b>18,892,853</b>	<b>12,232,048</b>