


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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DATE: 24 JUL 2024 WEDNESDAY	
TABLED BY:	HON. SAMUEL CHEPKONGA, MP
CLERK AT THE TABLE:	Anne Shikuku

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – BARINGO CENTRAL
CONSTITUENCY**

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



**BARINGO CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

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



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

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I. Acronyms and Abbreviations

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

NGCDF-National Government Constituency Development Fund
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC- Project Management Committee
FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Fredrick Mala Ndege
3.	Chairman NGCDFC	Jennifer Chepkwony
4.	Member NGCDFC	John Kipyakwai

(c) Fiduciary Oversight Arrangements

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

(d) Baringo Central Constituency NGCDF Headquarters

P.O. Box 546
NGCDF Building/House/Plaza
County Commissioner Compound
Kabarnet, KENYA

(e) Baringo Central Constituency NGCDF Contacts

Telephone: (254) 720130252
E-mail: cdfbaringocentral@ngcdf.go.ke
Website: www.go.ke

(f) Baringo Central Constituency NGCDF Bankers

Kenya Commercial Bank
Kabarnet Branch
Account Number: 1103775839
P.o Box 175- 30400
Kabarnet, Kenya

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

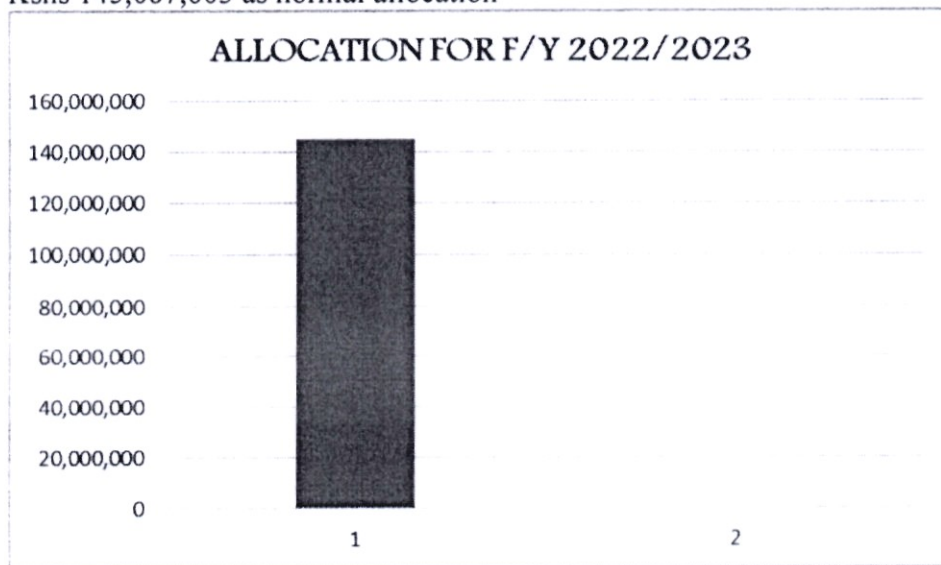
III. NG-CDFC Chairman’s Report



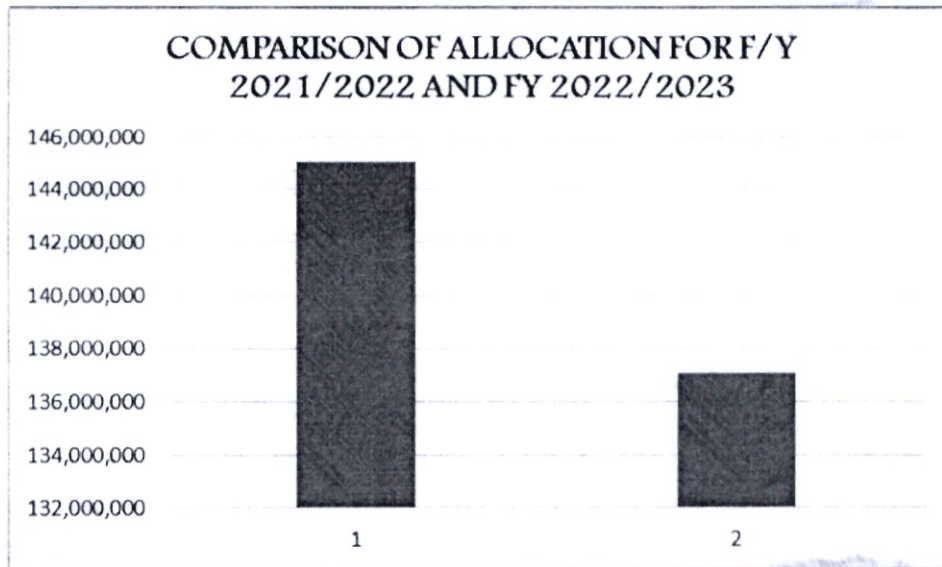
JENNIFER CHEPKWONY

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for NG-CDF Baringo Central Constituency for the financial year ended 30th June 2023. During the year, the Constituency was allocated a total of Kshs 145,087,603 as normal allocation

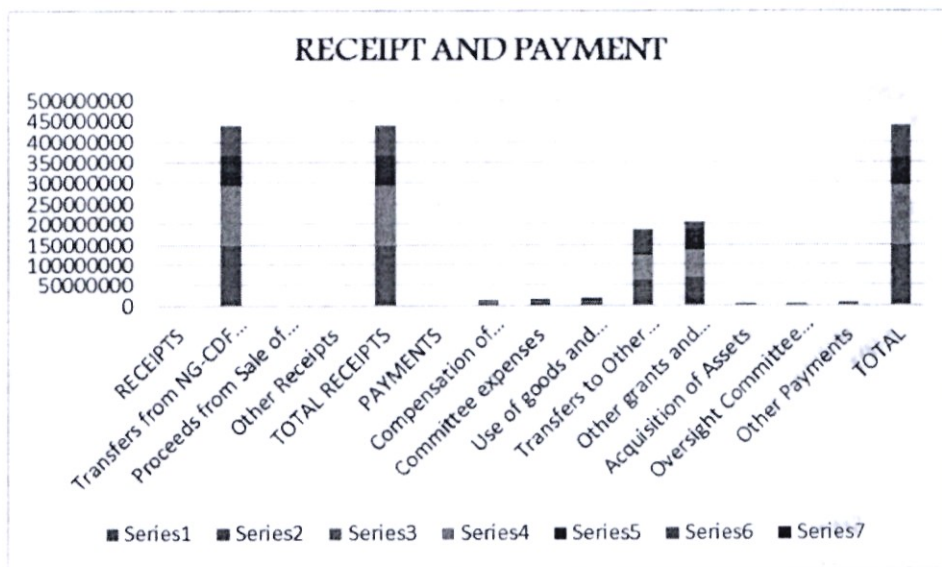


On receipt of the above allocations, Baringo Central National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2022/2023, we received 49.6% of the normal Constituency funding equivalent to Kshs 72,000,000 plus balance brought forward of Kshs 1,982,084 totalling to kshs73,982,084 these funds were then disbursed to earmarked projects.



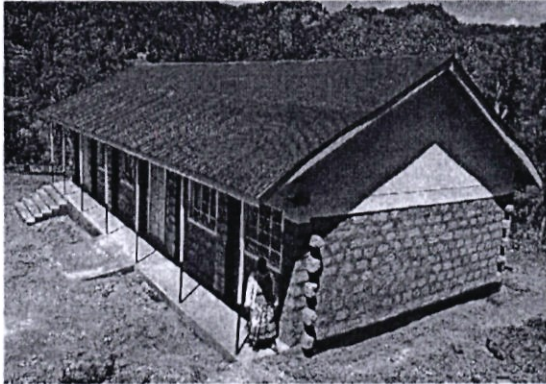
Sector Prioritization

During the year, a total of Kshs 3,200,000 was allocated as transfers to other government units which consist of transfers to primary schools, secondary schools. The committee allocated a total of Kshs 51,092,977 to other grants and transfers which consists of Bursary, Mocks and CATs, Sports, Environment, Security and Emergency. Other allocations are the statutory allocation which consist of administration and monitoring and evaluation



Achievements and Major Undertakings

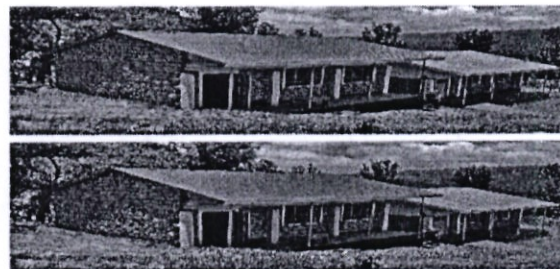
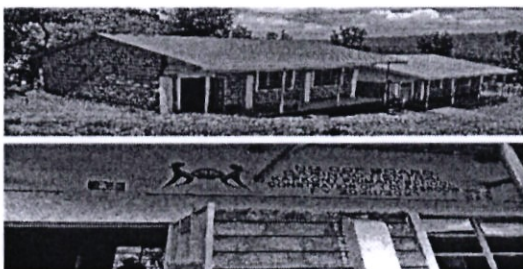
During the year, the NGCDF committee disbursed a total of Kshs 50,081,950 as bursary to needy students in secondary, tertiary institutions and universities which benefited a total of 5132 students . Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other major projects undertaken during the year which are complete and ongoing are provided below



KAMWEN PRIMARY SCHOOL - CONSTRUCTION OF 2 NO CLASSROOMS



KAPKELELWA PRIMARY SCHOOL – ONGOING CONSTRUCTION OF 2 NO CLASSROOMS



KAPKONY PRIMARY SCHOOL- CONSTRUCTION OF 1NO CLASSROOM

Budgetary Appropriations

During the financial year 2022/2023, the overall budget utilization stood at 44.4% percent based on the funds received. This was achieved due to squat disbursement of funds received to earmarked projects by the NGCDF Committee. During the period a total of kshs 72,000,000 was received out of which Total allocation of Kshs 145,087,603 for financial year 2022/2023.

During the year under review a total of Kshs 88,000,000 was received and balance brought forward in 2021/2022 of kshs 1,982,084 totaling to Kshs 73,982,603 to be utilized against kshs 65,278,378

Development Planning


The Constituency Development Fund continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2022/2023. These encompass, inadequate record keeping by the project management committee, delayed submission of returns and failure by the PMC to comply with the public procurement procedures and regulations.

Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2022/2023 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2022/2023.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2023/2024.


.....
Name: JENNIFER CHEPKWONY
CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Baringo Central Constituency 2018-2023* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary’s beneficiaries at all levels 	In FY 22/23 we increased number of classrooms, dormitories, laboratories etc from 25 to 31 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To improve Security by equipping, facilitating and enhancing capacity of	Develop and enhance provincial administration and other security organs	Number of usable physical infrastructure constructed in the 5 wards in the constituency	In the year 22/23 the constituency was anticipating to build 10

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	provincial administration and other security organs for service delivery	infrastructure to enhance service delivery	and the police stations	
Environment	Improve access to clean water and increase forest cover for environmental conservation and fruitation for food security and income	Drill boreholes for access to clean water, forest cover and fruits in public institutions	Number of boreholes drilled. The number of trees and fruits in the public institutions.	In the year 22/23 the constituency was anticipating to build gabions along the valley at Kimoso chief office
Sports	To promote participation of local sport teams and athletes in sporting events	Reduced dependence and spur economic growth through sports	Number of sporting teams and athletes benefitting from the sports kitty.	The number of sporting teams which benefitted from the kitty was 10 and athletes 200
Emergency	To undertake emergency intervention in the constituency	Reduce in the number of disaster in the constituency.	The number of emergency interventions put in place to mitigate.	Increase the emergency response

V. Statement of Governance

The appointment of NG-CDF committee is done through advertisement by the Fund Manager and application by the member of the public and vetted and appointed as per NG-CDF Act 2015 Part VII, section 43 (1),(2),(3),(4), and (5)

The NG-CDFC shall be removed from being a member as per section 43 (13),(a),(b),(c),(d),(e)(f) and (g) of the NGCDF Act 2015

The roles and function of a Constituency Committee shall be to - build the capacity of project management committees and Committee, sensitize the Community on the operations of the Fund; consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency; ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016 ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution; (1) consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding; rank projects proposals in order of priority while ensuring that on-going projects take precedence , ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act; Kenya Subsidiary Legislation, 2016 1957 (r) collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the

keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act; (s) recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act; (t) submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status; (u) enter into performance contracting with the Board on an annual basis; in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution; receive returns from project management committees in accordance with regulation 15; maintain a database of project management committees and reports from the respective committees; ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented; record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office; receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level; ensure that the committee does not enter into commitments for which funding has not been allocated; ensure projects are labelled in accordance with the guidelines issued by the Board; and perform any other function assigned to it by the Board.

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

The committee after appointment shall hold their first meeting where they are provided with NGCDF Act and Regulations and thereafter the fund Manager organise for induction and training to make the member be conversant with their roles and functions

The NG-CDF Committee are govern by the conflict of interest Bill, 2019 which is an Act of parliament to provide management and regulations of conflict of interest for public officials and appointed committee.

The Cabinet Secretary shall, with the approval of the Allowances. National Assembly Select Committee on National Government Constituencies Development Fund, issue guidelines on allowances payable to members of a constituency committee and other government officers involved in the management of the Fund. The chairman is entitled to Kshs 7,000 and other member to receive kshs 5000 each.

VI. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

NG-CDF Supports students in carrying out environmental conservation activities e.g. planting trees once in an academic calendar also sensitization of youth community on the impact of drugs, Construction of police stations and also sponsoring sporting activities/tournaments bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Baringo Central 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.

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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.

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



.....
Name Michael Kones

Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Baringo Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

The Accounting Officer in charge of the NG-CDF Baringo Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF Baringo Central Constituency funds

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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- Baringo Central Constituency financial statements were approved and signed by the Accounting Officer on 06/09/ 2023

.....

Name: Jennifer Chepkwony
Chairman – NGCDF Committee

.....

Name: Michael Kones
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Baringo Central Constituency set out on pages 1 to 44, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary

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

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

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

Basis for Qualified Opinion

1. Unsupported Project Management Committees Account Balances

Note 18.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.4,420,141 as further disclosed in Annex 5 to the financial statements. However, cash books and bank reconciliations statements in support of Project Management Committees (PMC) account balances were not provided for audit.

Further, the PMC bank balances were not transferred to the Constituency account. This was contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 states that all unutilized funds of the Project Management Committee shall be returned to the Constituency bank account.

In the circumstances, the accuracy and completeness of PMC account balances of Kshs.4,420,141 could not be confirmed.

2. Unsupported Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.51,092,977. The amount includes bursary-secondary schools and bursary-tertiary institutions amounting to Kshs.30,000,000 and Kshs.20,081,950, respectively, as disclosed in Note 8 to the financial statements all totalling Kshs.50,081,950 which was granted to students in secondary schools and tertiary institutions. However, the bursaries were not supported by financial return acknowledging receipt of fund and confirming that the amounts have been credited to the school or college fees accounts for the targeted beneficiaries. This was contrary to National Government Constituencies Development Fund Board circular of 18 June, 2020 which require the formation of subcommittee of constituency fund to manage the bursary scheme.

In the circumstance, it was not confirmed whether the funds Kshs.50,081,950 for bursary-secondary schools and bursary-tertiary institutions were applied for the intended purpose.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounting to Kshs.147,069,687 and Kshs.88,000,000 respectively, resulting to under-funding of Kshs.59,069,687 or 40% of the budget. Similarly, the Fund spent Kshs.65,278,378 against actual receipts of Kshs.88,000,000 resulting to an under-utilization of Kshs.22,721,622 or 26% of the receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

In the audit of the previous year, several issues were raised under Report of Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report of Effectiveness of Internal Controls, Risk Management and Governance. Management has however, not resolved the issues or given any explanation for failure to adhere to the provision of the Public Sector Accounting Standards Board Template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution and 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

Projects Implementation Status

The audit was conducted in accordance with the ISSAI 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 financial reporting process, reviewing the effectiveness of how Management monitors compliance with

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


FCPA Nancy Gatirunga, CBS
AUDITOR-GENERAL

Nairobi

17 June, 2024

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

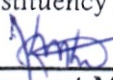
*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

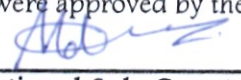
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

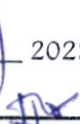
	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	88,000,000	180,777,759
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		88,000,000	180,777,759
PAYMENTS			
Compensation of employees	4	2,104,181	6,437,294
Committee expenses	5	3,671,586	3671586
Use of goods and services	6	4,634,965	5,976482.
Transfers to Other Government Units	7	3,200,000	79,894,012
Other grants and transfers	8	51,092,977	106,239,781
Acquisition of Assets	9	74,669	4,588,374
Oversight Committee Expenses	10	500,000	
Other Payments	11	-	-
TOTAL PAYMENTS		65,278,378	206,807,529
SURPLUS/DEFICIT		22,721,622	(26,029,771)

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

The Constituency financial statements were approved by the NGCDFC on 06/09 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Michael Kones

Name: Fredrick M Ndege
ICPAK M/No: 20470

Name: Jennifer Chepkwony

*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
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Statement Of Assets and Liabilities As At 30th June, 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	24,703,706	1,982,083
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		24,703,706	1,983,083
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		24,703,706	1,983,083
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	280,501	280,501
Gratuity	14B	-	-
NET FINANCIAL ASSETS		24,423,204	1,701,582
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	1,701,582	30,754,130
Prior year adjustments	16	-	(3,022,777)
Surplus/Deficit for the year		22,721,622	(26,029,771)
NET FINANCIAL POSITION		24,423,204	1,701,582

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

The Constituency financial statements were approved by NG CDFC on 06/09/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

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*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	88,000,000	180,777,759
Other Receipts	3	-	-
		88,000,000	180,777,759
Payments for operating activities			
Compensation of Employees	4	2,104,181	6,437,294
Committee expenses	5	3,671,586	3,671,586
Use of goods and services	6	4,634,965	5,976,482
Transfers to Other Government Units	7	3,200,000	79,894,012
Other grants and transfers	8	51,092,977	106,239,781
Oversight Committee Expenses	10	500,000	
Other Payments	11	-	-
		65,203,709	202,219,155
Adjusted for:			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	-	280,501
Reversed cheques		-	-
Prior year Adjustments	15	-	(3,022,877)
Net Adjustments		-	(2,742,276)
Net cash flow from operating activities		22,796,291	(24,183,673)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(74,669)	(4,588,374)
Net cash flows from Investing Activities		(74,669)	(4,588,374)


Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
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NET INCREASE IN CASH AND CASH EQUIVALENT		22,721,622	(28,772,046)
Cash and cash equivalent at BEGINNING of the year	11	1,982,084	30,754,130
Cash and cash equivalent at END of the year		24,703,706	1,982,083

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

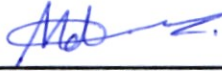
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*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*



Fund Account Manager

Name: Michael Kones



National Sub-County
Accountant

Name: Fredrick M Ndege
ICPAK M/No: 20470



Chairman NG-CDF
Committee

Name: Jennifer Chepkwony

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	145,087,603	1,982,084	0	147,069,687	88,000,000	59,069,687	59.8%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	145,087,603	1,982,084	0	147,069,687	88,000,000	59,069,687	59.8%
PAYMENTS							
Compensation of Employees	4,008,092	196,391		4,204,483	2,104,181	2,100,302	50.0%
Committee expenses	3,664,000	1,367,655		5,031,655	3,671,586	1,360,069	73.0%
Use of goods and services	5,385,792			5,385,792	4,634,965	750,827	86.1%
Transfers to Other Government Units	62,000,000			62,000,000	3,200,000	58,800,000	5.2%
Other grants and transfers	67,529,719	343,368		67,873,087	51,092,977	16,780,110	75.3%
Acquisition of Assets		74,670		74,670	74,669	1	100.0%
Oversight Committee Expenses	500,000			500,000	500,000		100.0%
Other Payments	2,000,000			2,000,000	-	2,000,000	0.0%
TOTAL	145,087,603	1,982,084	0	147,069,687	65,278,378	81,791,309	44.4%

Baringo Central Constituency

National Government Constituencies Development Fund (NGCDF)

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

- i. *The allocation for 2022/2023 is Kshs 145,087,603 and the adjustment was made in column b on the balance brought forward in the financial year 2021/2022 Kshs 1,982,084 hence the allocation and unutilized fund totals to Kshs 147,069,687 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 49.6% equivalent to 72,000,000*
- ii. *the total receipt from NG-CDF board is 49.6% Equivalent to Kshs 72,000,000*
- iii. *On the compensation of employees, 50.0% was utilized due to additional funds from previous year which was unutilized*
- iv. *Use of goods and services, 86.0% was utilized due to delay in receipt of funds from NG-CDF Board.*
- v. *Transfer to other Government units, 5.2% was utilized due to delay in receipt of funds from NG-CDF Board.*
- vi. *Other grants and transfers, 75.3% was utilized due to delay in receipt of funds from NG-CDF Board.*
- vii. *Acquisition of assets is 100% was utilized.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

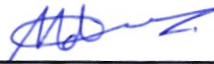
Description	Amount
Budget utilization difference totals	81,791,309
Less undisbursed funds receivable from the Board as at 30th June 2023	59,069,687
	22,721,621
Add Accounts payable	
Less Accounts Receivable	
Add/Less Prior Year Adjustments	1,982,084
Cash and Cash Equivalents at the end of the FY 2022/2023	24,703,706

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

The Constituency financial statements were approved by NG CDFC on 06/09/ 2023 and signed by:



Name: Michael Kones



Name: Fredrick M Ndege
ICPAK M/No: 20470



Name: Jennifer Chepkwony

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,008,092	196,391		4,204,483	2,104,181	2,100,302
1.2 Committee allowances	1,848,000	9,903		1,857,903	1,857,903	-
1.3 Use of goods and services	2,849,164	1,244,549		4,093,713	2,220,245	1,873,468
Total	8,705,256	1,450,843	-	10,156,099	6,182,329	3,973,770
2.0 Monitoring and evaluation						-
2.1 Capacity building	500,000	30,938		530,938	304,586	226,352
2.2 Committee allowances	2,816,000	20,657		2,836,657	2,813,683	22,974
2.3 Use of goods and services	1,036,628	61,608		1,098,236	1,110,134	(11,898)
Total	4,352,628	113,203	-	4,465,831	4,228,403	237,428
3.0 Emergency						
3.1 Primary Schools				-	-	-
3.2 Secondary schools				-	-	-
3.3 Tertiary institutions				-	-	-
3.4 Security projects	1,006,250		-	1,006,250	1,006,250	-

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

3.5 Unutilised	6,629,940			6,629,940	-	6,629,940
Total	7,636,190	-		7,636,190	1,006,250	6,629,940
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	30,000,000			30,000,000	30,000,000	-
4.2 Tertiary Institutions	20,780,661	338,591		21,119,252	20,081,950	1,037,302
4.3 Social Security				-		-
4.4 Special Needs				-	-	
Total	50,780,661	338,591	-	51,119,252	50,081,950	1,037,302
5.0 Sports				-		-
5.1 Sports activities	1,962,868	4,777		1,967,645	4,777	1,962,868
Total	1,962,868	4,777		1,967,645	4,777	1,962,868
6.0 Environment						
Kimoso chiefs office	1,000,000			1,000,000		1,000,000
Total	1,000,000	-	-	1,000,000	-	1,000,000
7.0 Primary Schools Projects						
Tenges primary school	1,500,000			1,500,000		1,500,000
Tenges primary school	2,000,000			2,000,000		2,000,000
kipkutuny primary school	1,000,000			1,000,000		1,000,000
Lelbatai primary school	300,000			300,000		300,000
Cheplongon primary school	1,000,000			1,000,000		1,000,000
Kamuma primary school	1,000,000			1,000,000		1,000,000
Moswo primary school	1,000,000			1,000,000		1,000,000
Kisonei primary school	800,000			800,000		800,000
Mogorwo primary school	1,200,000			1,200,000		1,200,000
sosion primary school	800,000			800,000		800,000
kabasis primary school	1,900,000			1,900,000		1,900,000

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

Timboiywo primary school	1,400,000			1,400,000		1,400,000
Kesetan primary school	1,000,000			1,000,000		1,000,000
Kabirmoi primary school	1,000,000			1,000,000		1,000,000
Kaplop primary school	1,000,000			1,000,000		1,000,000
Kimotony primary school	800,000			800,000		800,000
Kewamoi primary school	1,000,000			1,000,000		1,000,000
Tandui primary school	1,000,000			1,000,000		1,000,000
Moi teachers primary school	1,000,000			1,000,000		1,000,000
Kapkomoi primary school	800,000			800,000		800,000
kipkaech primary school	800,000			800,000		800,000
Kabarbarma primary school	1,000,000			1,000,000		1,000,000
Kituro primary school	1,000,000			1,000,000		1,000,000
Chebunyur primary school	1,000,000			1,000,000		1,000,000
Kitumbei primary school	500,000			500,000		500,000
Manaach primary school	800,000			800,000		800,000
Kaptumo primary school	500,000			500,000		500,000
Kapkoimet primary school	500,000			500,000		500,000
koisomo primary school	1,000,000			1,000,000		1,000,000
kipsoit primary school	1,100,000			1,100,000		1,100,000
kimoso primary school	500,000			500,000		500,000
tereben primary school	1,000,000			1,000,000		1,000,000
kapchemon primary school	1,000,000			1,000,000		1,000,000
kamwen primary school	1,000,000			1,000,000		1,000,000
kaptara primary school	1,000,000			1,000,000		1,000,000
orokwo primary school	1,000,000			1,000,000		1,000,000
Kapkokwon primary school	400,000			400,000		400,000
Kaptimbor primary school	1,000,000			1,000,000		1,000,000

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Kakwane primary school	1,000,000			1,000,000		1,000,000
Chesongo primary school	1,000,000			1,000,000		1,000,000
Pemwai primary school	300,000			300,000		300,000
Kimagok primary school	1,000,000			1,000,000		1,000,000
Kiboi primary school	800,000			800,000		800,000
mumol primary school	1,000,000			1,000,000		1,000,000
kapcherebet primary school	1,000,000			1,000,000		1,000,000
Turkwo primary school	1,000,000			1,000,000		1,000,000
Yemo primary school	1,000,000			1,000,000		1,000,000
Kapkut primary	400,000			400,000		400,000
Borowonin primary school	1,000,000			1,000,000		1,000,000
Bokorin primary school	1,000,000			1,000,000		1,000,000
Kapsoo primary school	2,000,000			2,000,000		2,000,000
Total	49,100,000	-	-	49,100,000	-	49,100,000
8.0 Secondary Schools Projects						-
St. marys tenges day school	1,000,000			1,000,000		1,000,000
Chepkero day secondary school	1,000,000			1,000,000		1,000,000
Kisonei day secondary school	500,000			500,000		500,000
Timboiywo Day secondary school	700,000			700,000	700,000	-
Tabagon girls high school	1,000,000			1,000,000		1,000,000
Kipkaech day secondary school	3,000,000			3,000,000		3,000,000
Kapkomoi day secondary school	1,000,000			1,000,000		1,000,000
Oinobmoi secondary school	1,500,000			1,500,000		1,500,000
Kisok Day secondary school	700,000			700,000		700,000
Kapsogo day secondary school	2,500,000			2,500,000	2,500,000	-
Total	12,900,000	-	-	12,900,000	3,200,000	9,700,000
9.0 Tertiary institutions						-

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Projects						
						-
Total	-		-	-	-	-
10.0 Security Projects						-
Dos office tenges	400,000			400,000		400,000
Saimet chiefs office	500,000			500,000		500,000
kapkelelwa chiefs office	500,000			500,000		500,000
Kaplel chiefs office	1,300,000			1,300,000		1,300,000
Tiriony chief's office.	600,000			600,000		600,000
Ewalel chiefs office	600,000			600,000		600,000
Kituro chiefs office	450,000			450,000		450,000
Lelmen chiefs office	400,000			400,000		400,000
Kapropita chiefs office	500,000			500,000		500,000
Kapropita soi chiefs office	900,000			900,000		900,000
Total	6,150,000	-	-	6,150,000	-	6,150,000
11.0 Acquisition of assets						-
Ng -cdf office	-	74,670		74,670	74,669	1
Total	-	74,670	-	74,670	74,669	1
12.0 Oversight Committee Expenses (itemize)						-
COC Members allowance	200,000			200,000	200,000	-
Other COC expenses	300,000			300,000	300,000	-
Total	500,000			500,000	500,000	
13.0 Other payments						-
Ng -cdf office	2,000,000			2,000,000.00		2,000,000.00
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						

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Unapproved projects	500,000				500,000			
AIA								
PMC savings								
Prior year adjustment								
Total								
Total	145,087,603	1,982,084	-	-	147,069,687	65,278,378	500,000	81,791,309

XIII. 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-Baringo Central Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

Significant Accounting Policies Continued

1. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

2. 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.

3. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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I. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO. B 105411		44,000,000
AIE NO. B 155922		8,688,879
AIE NO. B 140780		17,088,879
AIE NO. B 154257		20,000,000
AIE NO. B 154362		15,000,000
AIE NO. B 105996		5,000,000
AIE NO. B 128759		12,000,000
AIE NO. B 140834		35,000,000
AIE NO. B 105728		24,000,000
AIE NO: B185009	7,000,000	
AIE NO: B185841	5,000,000	
AIE NO: B185558	21,000,000	
AIE NO: B206292	12,000,000	
AIE NO: B205681	12,000,000	
AIE NO: B205523	15,000,000	
AIE NO: B 207762	16,000,000	
TOTAL	88,000,000	180,777,759

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2. Proceeds From Sale of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others	-	-
Total	-	-

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,094,781	6,420,494
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	9,400	16,800
TOTAL	2,104,181	6,437,294

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,718,586	1,239,081
Other committee expenses	1,953,000	1,830,999
TOTAL	3,671,586	3,070,080

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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	78,695	32,089
Communication, supplies and services	218,900	90,770
Domestic travel and subsistence	828,252	1,000,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	295,000	2,010,600
Hospitality supplies and services	509,586	474,124
Insurance costs	-	-
Specialised materials and services	30,000	-
Office and general supplies and services	576,432	1,283,505
Fuel , oil & lubricants	1,785,000	1,150,000
Other operating expenses	50,000	-
Bank charges		
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	263,100	536,900
Routine maintenance- other assets	-	-
TOTAL	4,634,965	5,976,482

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	-	57,550,000
Transfers to Secondary Schools	3,200,000	21,144,012
Transfers to Tertiary Institutions	-	1,200,000
TOTAL	3,200,000	79,894,012

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	30,000,000	45,103,844
Bursary -Tertiary (see attached list)	20,081,950	42,847,657
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	4,150,000
Sports Projects (see attached list)	4,777	2,437,000
Environment Projects (see attached list)	-	1,791,280
Emergency Projects (see attached list)	1,006,250	9,910,000
Roads Projects	-	-
TOTAL	51,092,977	106,239,781

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12. Cash Book Bank Balance

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs	Kshs
<i>Kenya Commercial Bank, A/C no. , Branch . (main account)</i>	24,703,706	1,982,083
Kenya Commercial Bank, A/C no. Branch . (deposit account)	-	-
TOTAL	24,703,706	1,982,083
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts	-	-
TOTAL	-	-

13. Outstanding Imprests

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

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9. Acquisition Of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	4,588,374
Refurbishment of Buildings	74,669	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	74,669	4,588,374

10. Oversight Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	200,000	-
Other COC expenses	300,000	-
TOTAL	500,000	-

11. Other Payments

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

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Notes to the Financial Statement Continued

1. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	280,501	280,501
Closing Retention as at 30 th June D= A+B-C	280,501	280501

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

15. Fund Balance B/F

	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	1,701,582	30,754,130
Cash in hand	-	-
Imprest	-	-
TOTAL	1,701,582	30,754,130

16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	3,377,947
Deposit and Retentions paid during the Year (C)	-	3,097,447
closing account payables D= A+B-C	-	1,879,054
Net changes in accounts payables D-A	-	1,879,054

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Notes To the Financial Statements (Continued)

1. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,100,302	196,391
Use of goods and services	2,110,896	1,367,655
Amounts due to other Government entities (see attached list)	58,800,000	-
Amounts due to other grants and other transfers (see attached list)	16,780,110	343,368
Acquisition of assets	1	74,670
Others	2,000,000	-
Funds pending approval	-	-
Total	81,791,309	1,982,084

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	4,420,141	32,779,846
Total	4,420,141	32,779,846

XV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		2,100,302	196,391	
Use of goods & services		2,110,896	1,367,655	
Amounts due to other Government entities				
Tenges primary school		1,500,000		
Tenges primary school		2,000,000		
kipkutuny primary school		1,000,000		
Lelbatai primary school		300,000		
Cheplongon primary school		1,000,000		
Kamuma primary school		1,000,000		
Moswo primary school		1,000,000		
Kisonei primary school		800,000		
Mogorwo primary school		1,200,000		
sosion primary school		800,000		
kabasis primary school		1,900,000		
Timboiywo primary school		1,400,000		

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Kesetan primary school		1,000,000		
Kabirmoi primary school		1,000,000		
Kaplop primary school		1,000,000		
Kimotony primary school		800,000		
Kewamoi primary school		1,000,000		
Tandui primary school		1,000,000		
Moi teachers primary school		1,000,000		
Kapkomoi primary school		800,000		
kipkaech primary school		800,000		
Kabarbarma primary school		1,000,000		
Kituro primary school		1,000,000		
Chebunyur primary school		1,000,000		
Kitumbei primary school		500,000		
Manaach primary school		800,000		
Kaptumo primary school		500,000		
Kapkoimet primary school		500,000		
koisomo primary school		1,000,000		
kipsoit primary school		1,100,000		

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kimoso primary school		500,000		
tereben primary school		1,000,000		
kapchemon primary school		1,000,000		
kamwen primary school		1,000,000		
kaptara primary school		1,000,000		
orokwo primary school		1,000,000		
Kapkokwon primary school		400,000		
Kaptimbor primary school		1,000,000		
Kakwane primary school		1,000,000		
Chesongo primary school		1,000,000		
Pemwai primary school		300,000		
Kimagok primary school		1,000,000		
Kiboi primary school		800,000		
mumol primary school		1,000,000		
kapcherebet primary school		1,000,000		
Turkwo primary school		1,000,000		
Yemo primary school		1,000,000		
Kapkut primary		400,000		

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Borowonin primary school		1,000,000		
Bokorin primary school		1,000,000		
Kapsoo primary school		2,000,000		
St. marys tenges day school		1,000,000		
Chepkero day secondary school		1,000,000		
Kisonei day secondary school		500,000		
Tabagon girls high school		1,000,000		
Kipkaech day secondary school		3,000,000		
Kapkomoi day secondary school		1,000,000		
Oinobmoi secondary school		1,500,000		
Kisok Day secondary school		700,000		
Sub-Total		58,800,000		
Amounts due to other grants and other transfers				
Dos office tenges		400,000		
Saimet chiefs office		500,000		
kapkelelwa chiefs office		500,000		
Kaplel chiefs office		1,300,000		
Tiriony chief's office.		600,000		

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Ewalel chiefs office		600,000		
Kituro chiefs office		450,000		
Lelmen chiefs office		400,000		
Kapropita chiefs office		500,000		
Kapropita soi chiefs office		900,000		
Emergency		6,629,940		
Sports		1,962,868	4,777	
Environment		1,000,000		
Bursary Tertiary		1,037,302	338,591	
Sub-Total		16,780,110	343,368	
Acquisition of assets				
NG-CDF offices		1	74,670	
Others				
NG-CDF offices		2,000,000		
Sub-Total		2,000,001	74,670	
Funds pending approval				
Grand Total		81,791,309	1,982,084	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land	9,565,808			9,565,808
Buildings and structures	22,189,304			22,189,304
Transport equipment	485,200			485,200
Office equipment, furniture and fittings	890,000			890,000
ICT Equipment, Software and Other ICT Assets	580,000			580,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	33,710,312			33,710,312

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

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/23	Bank Balance 2021/22
PMC					
Tenges primary school	1137494085	KCB		118,031	118,031
Tabarin primary school	1135866236	KCB		25,950	635,998
Sorok Day Sec. school	120074849	KCB		282,465	1,167,465
kipkutuny primary school	1114373435	KCB		5,123	884,041
Mogorwo primary school	1119576628	KCB		740	740
Sorok primary school	1109557841	KCB		625	179,925
Ochii pry school	1173093796	KCB		602,044	602,044
Chepkero day secondary school	1128069172	KCB		82,004	2,502,129
Kamuma primary school	1200788249	KCB		2,280	2,406
Moswo primary school	1268688509	KCB		659	300,658
Kapkelelwa primary school	1130773892	KCB		46,780	1,260,780
Kaptiriony Day sec.school	1113944358	KCB		325,306	25,306
kabasis primary school	1250137799	KCB		151,449	247,175
Timboiywo primary school	1156625025	KCB		35,007	35,007
Tartar primary school	1201575494	KCB		2,801	2,801
konoio primary school	1173202919	KCB		441	136,170
Timboiywo Day sec.school	1103753053	KCB		15,920	38,645
Bakwanin primary school	1270480782	KCB		779	900,123
Kabasis chiefs office	1286564786	KCB		2,155	2,155
Kimotony primary school	1281242683	KCB		470	855,576
Tabagon girls high school	1275121608	KCB		14,555	407,866
Katunoi ptimary school	1113216522	KCB		1,031	801,641

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Tandui primary school	1239664885	KCB	100,165	1,047,891
Rosobet primary school	1276222599	KCB	509	6,635
sesya primary school	1109435207	KCB	832	701,166
Tiriony chief's office.	1206692626	KCB	7,622	2,442
Kabochony primary school	1173476911	KCB	580,402	820,527
Moi Teachers college	1296179729	KCB	5,189	1,209,874
Kituro primary school	1129537579	KCB	285	1,452,182
kaptorokwo primary school	1240141815	KCB	15,707	615,515
Kitumbei primary school	1279674091	KCB	2,875	2,875
Talai primary school	1134448384	KCB	540	540
Ngetmoi primary school	1119160014	KCB	544	8,670
Kapkawa boys secondary school	1108013635	KCB	4	1,700,000
Kaptallam primary school	1137129077	KCB	265	121,037
Kituro chiefs office	1296523861	KCB	1,415	500,000
Seretunin day secondary school	1134383541	KCB	172	900,659
Kapkoimet primary school	1250166098	KCB	1,500	1,752
Kaptumo primary school	1166506118	KCB	3,568	34,193
Kapkomo day secondary school	1261227247	KCB	298,044	4,081,145
Sironoi primary school	1252379560	KCB	2,304	243,930
kipsoit primary school	1136776494	KCB	6,673	506,673
kimoso primary school	1203683464	KCB	1,089	1,089
AIC Visa oshwal primary school	1176666371	KCB	661	1,142,232
kapchemon primary school	1136940324	KCB	1,432	1,432
Kiboino primary school	1291866515	KCB	401,140	652,975
Seguton primary school	1109386222	KCB	61,369	523,162
Kapchomuso primary school	1239006683	KCB	1,581	981
Salawa primary school	1112284095	KCB	324,013	24,012
Pemwai primary school	1203841094	KCB	3,977	3,977
Eron primary school	1128442590	KCB	1,377	800,377

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Pemwai special school	1203841094	KCB		3,977	3,977
Kimoso chiefs office	1295157519	KCB		895	895
Kapyemit primary school	1257197606	KCB		879	1,025
Sironoi chiefs office .	1239321643	KCB		2,287	2,287
Kaptimbor primary school	1154767930	KCB		479	478
Kapchomuso chiefs office	1298819792	KCB		6,164	390,000
Moi Timowo primary school	1136987312	KCB		234	282,284
Kapsogo Day secondary school	1277478570	KCB		754,848	729,291
Kapsogo primary school	1197698213	KCB		403	14,217
Kiboi primary school	1146122683	KCB		427	427
Kapkony primary school	1281470635	KCB		17,663	900,615
kapcherebet primary school	1109847076	KCB		2,017	2,016
Borowonin primary school	1267956313	KCB		1,873	901,909
Riwo day secondary school	1135343047	KCB		8,171	515,286
Kapkut day secondary school	1134433131	KCB		-1,119	1,209
Kisok day secondary school	114346721	KCB		1,057	1,057
Kapsoo chiefs office	1283605821	KCB		70,036	70,036
Kaprogonya primary school	1199012017	KCB		1,015	1,015
Yemo primary school	1265905460	KCB		595	595
Kapsoo primary school	1131129520	KCB		324	311,547
Kapkut primary school	1126869937	KCB		1,474	400,474
Tilelon primary school	1137831022	KCB		2,577	32,576
TOTAL				4,420,141	32,779,846

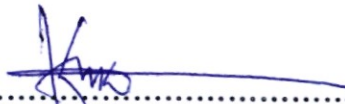
Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BARINGO CENTRAL/CDF/VOL.I/8	Domestic Travel of Kshs 1,000,000	Expenditure was used for monitoring and evaluation expenses in respect to transport of NGCDFC members and staffs copy of the p.v attached with the supporting schedules.	Awaiting discussion with the respective parliamentary committee	
BARINGO CENTRAL/CDF/VOL.I/8	Training of Kshs 2,010,000	This was used for capacity building of NGCDFC members and staffs on NGCDF matters and operations and cross cutting issues and schedules attendance list attached.	Awaiting discussion with the respective parliamentary committee	
BARINGO CENTRAL/CDF/VOL.I/8	Other committee expenses of Kshs 1,830,000	Used for facilitation of NGCDFC members during project visits allowances and schedules attached	Awaiting discussion with the respective parliamentary committee	
BARINGO CENTRAL/CDF/VOL.I/8	Committee allowance of Kshs 1,239,081	This was used for payment of committee	Awaiting discussion with the respective parliamentary	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		sitting allowances as per the prescribed rate i.e Kshs.5000 for members and Kshs.7000 for chairperson (attached is the schedules indicating the date of the meeting and the rate payable.	committee	



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Name: Michael Kones
Fund Account Manager.

