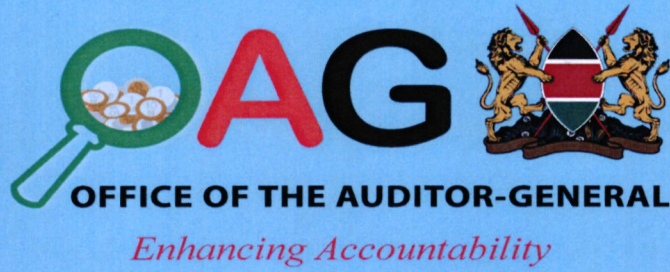
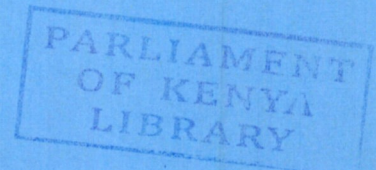


REPUBLIC OF KENYA



REPORT



OF

THE NATIONAL ASSEMBLY	
P. 2	
DATE:	06 JUL 2023 <small>Thursday</small>
TABLED BY:	Hon. Samuel Chepkoror, MP
CLEARED BY:	Joyce Kariuki

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



BARINGO CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

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)

(c) Fiduciary Management

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

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Annual Report and Financial Statements for The Year Ended June 30, 2022***

No	Designation	Name
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Anthony Macharia
3.	Chairman NGCDFC	Jennifer Chepkwony
4.	Member NGCDFC	Gloria kibet

(d) 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.

(e) NGCDF Baringo Central Constituency Headquarters

P.O. Box 546

NGCDF Building/House/Plaza

County Commissioners Compound

Kabarnet, KENYA

(f) Baringo Central Constituency NGCDF Contacts

Telephone: (254) 720 130 252

E-mail: cdfbaringocentral@ngcdf.go.ke

Website: www.go.ke

(g) Baringo Central Constituency NGCDF Bankers

Kenya Commercial Bank

Kabarnet Branch

Account Number: 1103775839

P.o Box 175- 30400

Kabarnet, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairperson’s Report

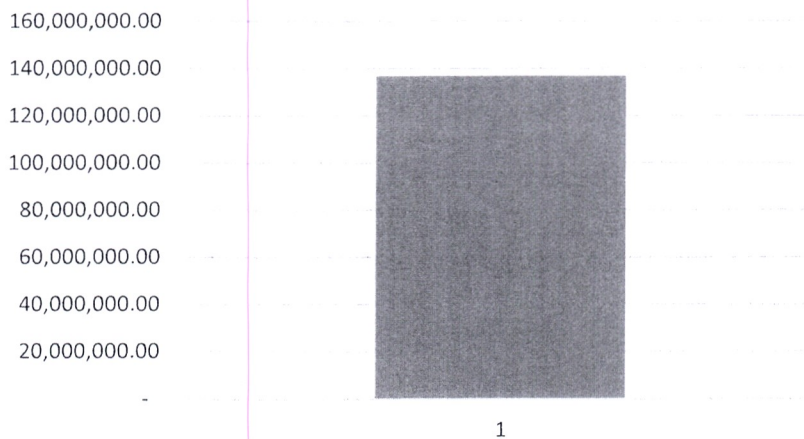
(One to two pages)



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 2022. During the year, the Constituency was allocated a total of Kshs 137,088,879 as normal allocation

ALLOCATION FOR F/Y 2021/2022



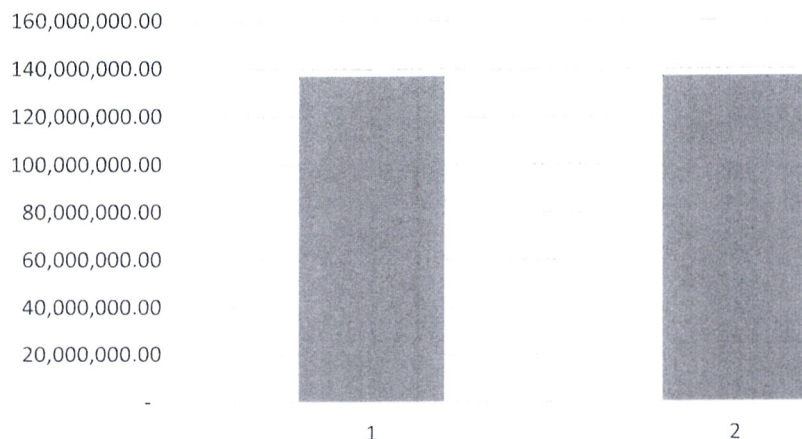
On receipt of the above allocations, Baringo Central National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2021/2022, we received 100% of

the normal Constituency funding equivalent to Kshs 137,088,879 and kshs 43,688,879 which was an allocation for the financial year 2020/2021 but was received in after the close of the financial 2020/2021 hence spilled

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to financial year 2021/2022 therefore the total amount received in the financial year 2021/2022 is Kshs 180,777,758 plus balance brought forward of Kshs 30,754,130 totalling to kshs 211,531,888 these funds were then disbursed to earmarked projects.

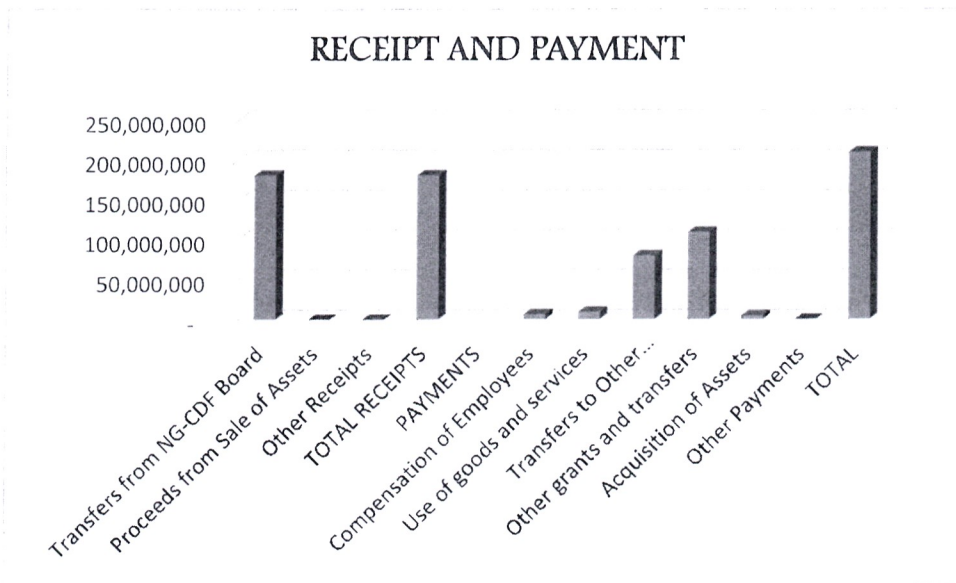
COMPARISON OF ALLOCATION FOR FY
2020/201 AND 2021/2022



Sector Prioritization

During the year, a total of Kshs 79,894,012 was allocated as transfers to other government units which consist of transfers to primary schools secondary schools, the committee allocated a total of Kshs 109,262,592 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

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Achievements and Major Undertakings

During the year, the NGCDF committee disbursed a total of Kshs 26,160,068 as bursary to needy students in secondary, tertiary institutions and universities which benefited a total of 2686 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



Moi Teachers Primary School – Construction 1 classroom



Kisok primary School- construction of administration block

Budgetary Appropriations

During the financial year 2021/2022, the overall budget utilization stood at 99.1% percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period a total of kshs 180,777,758 was received out of which Total allocation of Kshs 137,088,879 for financial year 2021/2022 was received and Kshs 43,688,879 which was undisbursed fund as at close 2020/2021 hence spilled to financial year 2021/2022

During the year under review a total of Kshs 180,777,758 was received and balance brought forward in 2020/2021 of kshs 30,754,130 totaling to Kshs 211,531,888 to be utilized against kshs 209,549,804

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 2021/2022. 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 2021/2022 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-

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CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2021/2022.

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 2022/2023.

Signature


.....

JENIFFER CHEPKWONY

CHAIRMAN NG-CDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/2022

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

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 21/22 -we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To improve Security by equipping, facilitating and	Develop and enhance provincial administration	Number of usable physical infrastructure constructed in the 5	In the year 21/22 the number of built chiefs offices was 5

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	enhancing capacity of provincial administration and other security organs for service delivery	and other security organs infrastructure to enhance service delivery	wards in the constituency 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.	The number of schools which was planted with tree seedlings (mangoes) was 10.
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 15 and athletes 180
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

IV. 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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

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strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



Name

Michael Jones

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-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, 2022. 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 entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's 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 entity's financial statements as well as the adequacy of the systems of internal financial control.

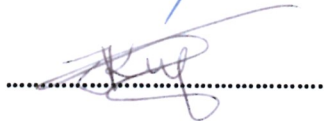
The Accounting Officer in charge of the NGCDF Baringo Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where

***Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Baringo Central Constituency financial statements were approved and signed by the Accounting Officer on 28/4 2023.



Name: JENNIFER CHERKWONT

Chairperson – NGCDF Committee

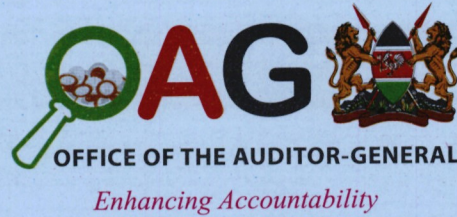


Name: MICHAEL HONES

Finance Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo Central Constituency set out on pages 1 to

Report of the Auditor-General on National Government Constituencies Development Fund - Baringo Central Constituency for the year ended 30 June, 2022

43, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Baringo Central Constituency as at 30 June, 2022 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Unsupported Use of Goods and Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects a balance of Kshs. 9,648,068 in respect to use of goods and services. However, the amount includes Kshs.6,079,081 whose support documentation were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.6,079,081 for the year ended 30 June, 2022 could not be confirmed.

2.0 Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets Kshs.4,588,374 as disclosed in Note 8 to the financial statements. However, records provided for audit indicate that payments of Kshs.7,685,819 were made in respect of the construction of Constituency Development Fund (CDF) office resulting to an unreconciled variance of Kshs.3,097,445.

In the circumstances, the accuracy and completeness of acquisition of assets of Kshs.4,588,374 for the year ended 30 June, 2022 could not be confirmed.

3.0 Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.3,580,638 as disclosed in Note 10A to the financial statements. However, the bank reconciliation statement reflects payments in the cashbook not in bank statements (unpresented cheques) of Kshs.13,009,726 out of which Kshs.1,598,554 were stale cheques and had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.3,580,638 as at 30 June, 2022 could not be confirmed.

4.0 Unsupported Project Management Committee Bank Balances

Note 17.4 to the financial statements reflect Project Management Committee bank account balances of Kshs.32,779,846 and balance brought forward of Kshs.15,471,099. However, expenditure returns in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of the Project Management Committee bank account balances of Kshs.32,779,846 as at 30 June, 2022 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional 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

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget of Kshs.211, 531,888 and actual expenditure on comparable basis of Kshs.206,807,529 resulting to under expenditure of Kshs.4,724,359.

The budget underutilization implies that the public did not receive the envisaged services.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 3000 and 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 Fund policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2023

Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	180,777,758	165,567,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		180,777,758	165,567,724
PAYMENTS			
Compensation of employees	4	6,437,294	3,273,575
Use of goods and services	5	9,648,068	9,772,769
Transfers to Other Government Units	6	79,894,012	95,250,000
Other grants and transfers	7	106,239,781	56,496,358
Acquisition of assets	8	4,588,374	3,671,470
Other Payments	9	-	-
TOTAL PAYMENTS		206,807,529	168,464,172
SURPLUS/DEFICIT		(26,029,771)	(2,896,448)

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

The Constituency financial statements were approved on _____ 2023 and signed by:

Fund Account Manager

Name: Michael Kones

National Sub-County Accountant

Name: Antony Macharia
ICPAK M/No:15786

Chair Person 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, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022

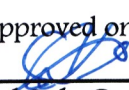
	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,580,638	30,754,130
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,580,638	30,754,130
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,580,638	30,754,130
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)	12A	1,879,055	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		1,701,583	30,754,130
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	30,754,130	33,650,578
Prior year adjustments	14	(3,022,777)	
Surplus/Defict for the year		(26,029,771)	(2,896,448)
NET FINANCIAL POSITION		1,701,583	30,754,130

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

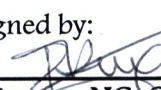
The Constituency financial statements were approved on 28/4/2023 and signed by:


 Fund Account Manager

Name: Michael Kones


 National Sub-County
 Accountant

Name: Antony Macharia
 ICPAK M/No: 15786


 Chair Person 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, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022


		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	180,777,758	165,567,724
Other Receipts	3	-	-
		180,777,758	165,567,724
Payments for operating activities			
Compensation of Employees	4	6,437,294	3,273,575
Use of goods and services	5	9,648,068	9,772,769
Transfers to Other Government Units	6	79,894,012	95,250,000
Other grants and transfers	7	106,239,781	56,496,358
Other Payments	9	-	-
		202,219,155	164,792,702
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	280,501	-
Reversed cheques		1,598,554	
Prior year Adjustments	14	(3,022,777)	-
Net Adjustments		(2,742,276)	-
Net cash flow from operating activities		(22,585,118)	775,022
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(4,588,374)	(3,671,470)
Net cash flows from Investing Activities		(4,588,374)	(3,671,470)
NET INCREASE IN CASH AND CASH EQUIVALENT		(27,173,492)	(2,896,448)
Cash and cash equivalent at BEGINNING of the year	10	30,754,130	33,650,578
Cash and cash equivalent at END of the year		3,580,638	30,754,130

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

The Constituency financial statements were approved on 28/6/2023 and signed by:


 Fund Account Manager

Name: Michael Kones


 National Sub-County
 Accountant

Name: Antony Macharia
 ICPAK M/No:15786


 Chair Person NGCDF
 Committee

Name: Jennifer Chepkwony

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

ICPAK M/No:

Receipts/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	43,688,879	211,531,888	211,531,888	0	100.0%
Proceeds from Sale of Assets			0	-	-	
Other Receipts			0	-	-	
TOTAL RECEIPTS	137,088,879	43,688,879	211,531,888	211,531,888	0	100.0%
PAYMENTS						
Compensation of Employees	3,897,800	303,521	6,633,685	6,437,294	196,391	97.0%
Use of goods and services	8,440,199	928,836	10,735,187	9,648,068	1,087,119	89.9%
Transfers to Other Government Units	71,444,012	6,550,000	79,894,012	79,894,012	0	100.0%
Other grants and transfers	53,306,868	31,243,478	109,605,960	106,239,781	3,366,179	96.9%
Acquisition of Assets	-	4,663,044	4,663,044	4,588,374	74,670	98.4%
Other Payments	-	-	-	-	-	
TOTAL	137,088,879	43,688,879	211,531,888	206,807,529	4,724,359	97.8%

- i. On receipt, the total receipt from NG-CDF board is 100%
- ii. On the compensation of employees, 97.0% was utilized due to additional funds from previous year which was unutilized
- iii. Use of goods and services, 87.3% was utilized due to delay in receipt of funds from NG-CDF Board.

*National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

- iv. Transfer to other Government units, 100% were utilized*
- v. Other grants and transfers, 99.1% was utilized*
- vi. Acquisition of assets is 98.4% was utilized..*

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	4,724,359
Less undisbursed funds receivable from the Board as at 30th June 2022	0
Add Accounts payable	4,724,359
Less Accounts Receivable	1,879,055
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021 / 2022	(3,022,777)
	3,580,638

The Constituency financial statements were approved on 28/6 2023 and signed by:


Fund Account Manager

Name: Michael Kones


National Sub-County Accountant

Name: Anthony Macharia
ICPAK M/No:15786


Chair Person 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, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget (a)		Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
1.0 Administration and Recurrent		Kshs			Kshs			
1.1 Compensation of employees	3,897,800		2,432,364	303,521	6,633,685	6,437,294	196,391	97.0%
1.2 Committee allowances	1,248,000		-	984	1,248,984	1,239,081	9,903	99.2%
1.3 Use of goods and services	3,079,533		341,538	10,001	3,431,071	2,467,058	964,013	71.9%
Total	8,225,333		2,773,902	314,506	11,313,740	10,143,433	1,170,307	89.7%
2.0 Monitoring and evaluation								
2.1 Capacity building	1,200,000		341,538	500,000	2,041,538	2,010,600	30,938	98.5%
2.2 Committee allowances	1,300,000		341,538	210,118	1,851,656	1,830,999	20,657	98.9%
2.3 Use of goods and services	1,612,666		341,538	207,734	2,161,938	2,100,330	61,608	97.2%
Total	4,112,666			917,852	6,055,132	5,941,929	113,203	98.1%
3.0 Emergency								
3.1 Primary Schools	5,960,000			1,000,000	6,960,000	6,910,000	50,000	99.3%
3.2 Secondary schools	1,232,207			2,000,000	3,232,207	3,000,000	232,207	92.8%
3.3 Tertiary institutions					-	-	-	
3.4 Security projects					-	-	-	
3.5 Unutilised					-	-	-	

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Total	7,192,207	Kshs	-	3,000,000	10,192,207	9,910,000	282,207	97.2%
4.0 Bursary and Social Security					-			
4.1 Secondary Schools	25,000,000		-	20,103,844	45,103,844	45,103,844	-	100%
4.2 Tertiary Institutions	16,072,884		25,055,614	4,798,354	45,926,852	42,847,657	3,079,195	93%
4.3 Social Security					-		-	
4.4 Special Needs					-		-	
Total	41,072,884		25,055,614	24,902,198	91,030,696	87,951,501	3,079,195	97%
5.0 Sports					-		-	
5.1	1,941,777			500,000	2,441,777	2,437,000	4,777	100%
Total	1,941,777			500,000	2,441,777	2,437,000	4,777	100%
6.0 Environment								
				1,791,280	1,791,280	1,791,280	-	100%
					-		-	
					-		-	
Total	-		-	1,791,280	1,791,280	1,791,280	-	100%
7.0 Primary Schools Projects								
Aic visa oshwal primary school	1,800,000				1,800,000	1,800,000	-	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Bakwanin primary school	900,000			900,000	900,000	-	100%
Borwonin primary school	900,000			900,000	900,000	-	100%
Eron primary school	800,000			800,000	800,000	-	100%
Kabasis primary school	2,650,000			2,650,000	2,650,000	-	100%
Kabochony primary school	800,000			800,000	800,000	-	100%
Kamuma primary school	300,000			300,000	300,000	-	100%
Kapchemon primary school	900,000			900,000	900,000	-	100%
Kapcherebet primary school	400,000			400,000	400,000	-	100%
Kapchomuso primary school	400,000			400,000	400,000	-	100%
Kapkelelwa primary school	1,800,000			1,800,000	1,800,000	-	100%
Kapkoimet primary school	700,000			700,000	700,000	-	100%
Kapkony primary school	900,000			900,000	900,000	-	100%
Kapkut primary school	400,000			400,000	400,000	-	100%
Kaprogonya primary school	900,000			900,000	900,000	-	100%
Kapsogo primary school	900,000			900,000	900,000	-	100%
Kapsoo primary school	500,000			500,000	500,000	-	100%
Kaptallam primary school	400,000			400,000	400,000	-	100%
Kaptimbor primary school	800,000			800,000	800,000	-	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a) 2021/2022	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(e = c-d) Kshs	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
Kaptorokwo primary school	600,000			600,000	600,000	-	100%
Kaptumo primary school	500,000			500,000	500,000	-	100%
Kapyemit primary school	900,000			900,000	900,000	-	100%
Katunoi primary school	800,000			800,000	800,000	-	100%
Kaboi primary school	500,000			500,000	500,000	-	100%
Kiboino primary school	900,000			900,000	900,000	-	100%
Kimoso primary school	1,000,000			1,000,000	1,000,000	-	100%
Kimotony primary school	900,000			900,000	900,000	-	100%
Kipkutuny primary school	900,000			900,000	900,000	-	100%
Kipsoit primary school	500,000			500,000	500,000	-	100%
Kitumbei primary school	600,000			600,000	600,000	-	100%
Kituro primary school	1,450,000			1,450,000	1,450,000	-	100%
Konooyo primary school	900,000			900,000	900,000	-	100%
Lelgut primary school	300,000			300,000	300,000	-	100%
Mogorwo primary school	1,000,000			1,000,000	1,000,000	-	100%
Moi timowo primary school	3,600,000			3,600,000	3,600,000	-	100%
Moswo primary school	3,000,000			3,000,000	3,000,000	-	100%
Ngetmoi primary school	700,000			700,000	700,000	-	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Ochii primary school	600,000				600,000	600,000	-	100%
Pemwai primary school	500,000				500,000	500,000	-	100%
penwai special school	900,000				900,000	900,000	-	100%
Rosebet primary school	800,000				800,000	800,000	-	100%
Salawa primary school	500,000				500,000	500,000	-	100%
Seguton primary school	900,000				900,000	900,000	-	100%
Sesya primary school	700,000				700,000	700,000	-	100%
Sironoi Primary school	600,000				600,000	600,000	-	100%
Sorok primary school	400,000				400,000	400,000	-	100%
Tabarin primary school	600,000				600,000	600,000	-	100%
Talai primary school	500,000				500,000	500,000	-	100%
Tandui primary school	3,000,000				3,000,000	3,000,000	-	100%
Tartar primary school	600,000				600,000	600,000	-	100%
Tenges primary school	2,000,000				2,000,000	2,000,000	-	100%
Tilelon primary school	700,000				700,000	700,000	-	100%
Timboiywo Primary school	1,200,000				1,200,000	1,200,000	-	100%
Yemo primary school	300,000				300,000	300,000	-	100%
Kisonei primary school				500,000	500,000	500,000	-	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Kiptilit primary school				900,000	900,000	900,000	-	100%
Kapogo primary school				1,000,000	1,000,000	1,000,000	-	100%
kabarbarma primary school				1,000,000	1,000,000	1,000,000	-	100%
Kabasis primary school				650,000	650,000	650,000	-	100%
Kitumbei primary school				1,500,000	1,500,000	1,500,000	-	100%
Kiboino primary school				1,000,000	1,000,000	1,000,000	-	100%
Total	51,000,000		-	6,550,000	57,550,000	57,550,000	-	100%
8.0 Secondary Schools Projects								
Kapakawa boys secondary school	700,000				700,000	700,000	-	100%
Tabagon girls high school	400,000				400,000	400,000	-	100%
Kisok day secondary school	600,000				600,000	600,000	-	100%
Kipkaech day secondary school	1,500,000				1,500,000	1,500,000	-	100%
Kiptiriony day secondary school	800,000				800,000	800,000	-	100%
Seretunin day secondary school	900,000				900,000	900,000	-	100%
Riwo day secondary school	500,000				500,000	500,000	-	100%
Sorok day secondary school	1,200,000				1,200,000	1,200,000	-	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)		Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Timboiywo Day secondary school	1,000,000				1,000,000	1,000,000	-	100%
Chepkero day secondary school	2,500,000				2,500,000	2,500,000	-	100%
Emom day secondary school	1,800,000				1,800,000	1,800,000	-	100%
Kapkomoi day secondary school	4,100,000				4,100,000	4,100,000	-	100%
Kapkut day secondary school	500,000				500,000	500,000	-	100%
Kapsogo day secondary school	2,744,012				2,744,012	2,744,012	-	100%
Kesetan day Secondary School		1,000,000		0	1,000,000	1,000,000	-	100%
Kaprorokwo day Secondary School		900,000		0	900,000	900,000	-	100%
Total	19,244,012	1,900,000	0	0	21,144,012	21,144,012	-	100%
9.0 Tertiary institutions Projects					-	-	-	
Moi teachers training college	1,200,000				1,200,000	1,200,000	-	100%
Total	1,200,000		0		1,200,000	1,200,000	-	100%
10.0 Security Projects					-	-	-	
Kabasis chiefs office	500,000				500,000	500,000	0	100%

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
	Original Budget(a)	Opening Balance (C/Bk) and AIA				
	2021/2022		2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	
Kpohomoso chiefs office	400,000		400,000	400,000	-	100%
Kapsoo Chiefs office	500,000		500,000	500,000	-	100%
Kimoso chiefs office	300,000		300,000	300,000	-	100%
Kituro chiefs office	500,000		500,000	500,000	-	100%
Sironei chiefs office	300,000		300,000	300,000	-	100%
Tiriony chiefs office	600,000		600,000	600,000	-	100%
Kabarnet Police Station	-		450,000	450,000	-	100%
Kapropita Chief's Office			600,000	600,000	-	100%
			-	-	-	
Total	3,100,000	-	4,150,000	4,150,000	0	100%
11.0 Acquisition of assets						
	-		4,663,044	4,588,374	74,670	98.4%
	-		0	-	-	
	-		0	-	-	
	-		0	-	-	
Total	-	-	4,663,044	4,588,374	74,670	98.4%
12.0 Other payments						
			-	-	-	

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c - d)	% of Utilisation(f = d/c%)
		Opening Balance (C/Bk) and ALA	Previous Years Outstanding Disbursements				
Total		-	0	-	-	-	
13.0 unallocated fund							
Unapproved projects						-	
ALA						-	
PMC savings							
Total	137,088,879		43,688,879	211,531,888	206,807,529	4,724,359	97.8%

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSSAS) 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 FFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)
Transfers from the NG-CDF to the constituency are recognized when cash is received in the
Constituency account.

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

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

Unutilized Funds from PMCs.

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

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Significant Accounting Policies continued

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.

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.

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.

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.

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

10. Unutilized Fund

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.

9. Pending Bills

Significant Accounting Policies continued

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 fulfillment 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.

8. Accounts Payable

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.

7. Accounts Receivable

Significant Accounting Policies continued

and amounts.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature of the errors and the amounts corrected. Errors that have not been corrected are disclosed under note 14 explaining the nature of the errors and the amounts corrected.

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.

14. Errors

Significant Accounting Policies continued

financial statements for the year ended 30th June 2022.

There have been no events subsequent to the financial year end with a significant impact on the

13. Subsequent Events

reconfigured to conform to the required changes in presentation.

Where necessary, comparative figures for the previous financial year have been amended or

12. Comparative Figures

review has been included in the financial statements.

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

at the beginning of the financial year.

book opening balance, AIA generated during the year and constituency allocations not yet disbursed period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash the financial statements. The original budget was approved by Parliament on xx June 20xx for the accounted for on an accrual basis), the same accounts classification basis, and for the same period as The budget is developed on a comparable accounting basis (cash basis except for imprest which is

11. Budget

consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

in the subsequent financial year to fund projects approved in the respective prior financial years by the Board to the constituency at the end of the financial year. These balances are available for use Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed

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

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020 - 2021
NGCDF Board	Kshs	Kshs
AIE NO. B 104985		9,000,000
AIE NO. B 105189		12,000,000
AIE NO. B 126055		6,000,000
AIE NO. B 138759		15,000,000
AIE NO. B 128346		7,000,000
AIE NO. B 132091		6,000,000
AIE NO. B 119736		6,900,000
AIE NO. B 119696		13,000,000
AIE NO. B 124787		2,000,000
AIE NO. B 124891		8,500,000
AIE NO. B 104701		26,000,000
AIE NO. B 126344		10,000,000
AIE NO. B 104788		43,367,724
AIE NO. B 104557		800,000
AIE NO. B 105411	44,000,000	
AIE NO. B 155922	8,688,879	
AIE NO. B 140780	17,088,879	
AIE NO. B 105728	24,000,000	
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	
TOTAL	180,777,758	165,567,724

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)		
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from FMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

Description	2021-2022	2020 - 2021
NG-CDFC Basic staff salaries	6,437,294	3,103,878
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees		151,577
Employer Contributions Compulsory national social security schemes		18,120
TOTAL	6,437,294	3,273,575

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)
5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	-	19,000
Electricity	32,089	1,721
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	90,770	77,457
Domestic travel and subsistence	1,000,000	651,300
Printing, advertising and information supplies & services		704,932
Rentals of produced assets		
Training expenses	2,010,600	1,269,300
Hospitality supplies and services	474,124	836,704
Other committee expenses	1,830,999	3,425,000
Committee allowance	1,239,081	580,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,283,505	690,079
Fuel , oil & lubricants	1,150,000	950,000
Other operating expenses	-	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	536,900	445,276
Routine maintenance - other assets		122,000
TOTAL	9,648,068	9,772,769

Description	2021-2022	2020 - 2021
Bursary - Secondary (see attached list)	45,103,844	21,241,968
Bursary -Tertiary (see attached list)	42,847,657	7,718,100
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	4,150,000	9,850,000
Sports Projects (see attached list)	2,437,000 ⁴	2,998,200
Environment Projects (see attached list)	1,791,280	787,484
Emergency Projects (see attached list)	9,910,000	13,900,606
TOTAL	106,239,781	56,496,358

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
Transfers to Primary Schools	57,550,000	77,350,000
Transfers to Secondary Schools	21,144,012	17,900,000
Transfers to Tertiary Institutions	1,200,000	
TOTAL	79,894,012	95,250,000

6. Transfer To Other Government Units

Notes To The Financial Statements (Continued)

Non Financial Assets		
2021-2022	2020 - 2021	Kshs
		Kshs
		Purchase of Buildings
		Purchase of Buildings
		Construction of Buildings
		4,588,374
		3,424,870
		Refurbishment of Buildings
		Purchase of Vehicles and Other Transport Equipment
		Purchase of Vehicles & Motorcycles
		246,600
		Overhaul of Vehicles and Other Transport Equipment
		Purchase of Household Furniture and Institutional Equipment
		Purchase of office furniture and General Equipment
		Purchase of computers, printers and other IT equipments
		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
		4,588,374
		3,671,470

Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To The Financial Statements (Continued)
8. Acquisition Of Assets

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021-2022	2020-2021
		Kshs	Kshs
Kenya Commercial Bank, Kabarnet Branch . Baringo central NG-CDF	A/C no.1103775839	1,982,083	30,754,130
Equity Bank		-	-
Stale cheques reversed		1,598,554	-
TOTAL		3,580,638	30,754,130

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	-
Name Of Bank, Account No.	-	-
Total	-	-

10 B: Cash on Hand

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To The Financial Statements (Continued)**

13. Balances Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
	(1/7/2021)	(1/7/2020)
Bank accounts	30,754,130	33,650,578
Cash in hand		
Imprest		
TOTAL	30,754,130	33,650,578

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
	Kshs	Kshs	Kshs
Description of the error	(3,097,447)	(3,097,447)	-
Bank account Balances	74,670	74,670	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	(3,022,777)	(3,022,777)	-

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

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	0
Deposit and Retentions held during the year (B)	3,377,947	0
Reversed cheques (C)	1,598,554	
Deposit and Retentions paid during the Year (D)	3,097,447	0
closing account payables E = A+B-C	1,879,054	0
Changes in Accounts Payable F = D-E	1,879,054	

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E = D-A	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

Notes to the Financial Statements (Continued)
17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
NGCDF Staff	-	-
Others (specify)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
Compensation of employees	196,391	5,542,478
Use of goods and services	1,367,655	3,406,387
Amounts due to other Government entities (see attached list)	-	4,600,000
Amounts due to other grants and other transfers (see attached list)	343,368	58,185,614
Acquisition of assets	74,670	2,708,530
Reversed cheques	1,598,554	0
Funds pending approval	-	0
Total	3,580,638	74,443,009

**Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	32,779,846	15,471,099
Total	32,779,846	15,471,099

Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
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					

*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees		196,391	5,542,478	
Use of goods & services		1,367,655	3,406,387	
Amounts due to other Government entities		-		
Kaseret primary school	Renovation of classroom		300,000	
Kiboino primary school	Construction of 1 classroom		1,000,000	
Kisonei primary school	Renovation of classroom		500,000	
Kiptilit primary school	Construction of 1 classroom		900,000	
Kesetan day Secondary School	Construction of 1 classroom		1,000,000	
Kapitorokwo day Secondary School	Construction of 1 classroom		900,000	
Sub-Total		1,564,046	4,600,000	
Amounts due to other grants and other transfers				
Bursary – secondary school		56,384	53805744	
Emergency		282,207	569847	
Sports		4,777	-111167	
Environment	Purchase of tree seedlings	-	3321190	

*Baringo Central Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022*

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Kabarnet Police Station	OCCPD office renovation and purchase of furniture		450000	
Kapropita Chiefs Office	Completion of chief's office		150000	
Sub-Total		343,368	58185614	
Acquisition of assets		74,670	2,708,530	
Others (specify)				
Reversed cheques		1,598,554		
Sub-Total		74,670	2,708,530	
Funds pending approval				
Grand Total		3,580,638	74,443,009	

*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	2020/2021 (Kshs)			2021/2022 (Kshs)
Land	4,977,434	4,588,374		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	29,121,938	4,588,374		33,710,312

Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date opened	Bank Balance	Bank Balance
				2021/2022	2020/2021
Tenges primary school	KCB	1137494085	10/7/2020	118,031	98,708
Tabarin primary school	KCB	1135866236	15/06/2022	635,998	
Sorok Day Sec. school	KCB	120074849	11/6/2020	1,167,465	901,265
kipikutuny primary school	KCB	1114373435	12/05/2020	884,041	4,041
Mogorwo primary school	KCB	1119576628	10/04/2020	740	310,910
Sorok primary school	KCB	1109557841	15/05/2020	179,925	943
Ochii pry school	KCB	1173093796	13/05/2020	602,044	2,044
Chepkero day secondary school	KCB	1128069172	11/7/2022	2,502,129	
Kamuma primary school	KCB	1200788249	10/09/2021	2,406	
Lelgut primary school	KCB	1210411970	13/08/2021	2,005	
Moswo primary school	KCB	1268688509	17/12/2021	300,658	
Kapkelwa primary school	KCB	1130773892	30/10/2021	1,260,780	
Kapitirony Day sec.school	KCB	1113944358	18/06/2020	25,306	73
kabasis primary school	KCB	1250137799	19/07/2020	247,175	1,675
Timboiywo primary school	KCB	1156625025	31/08/2020	35,007	340,133
Tartar primary school	KCB	1201575494	18/11/2021	2,801	152,092

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PMC	Bank	Account number	Date opened	Bank Balance	Bank Balance
				2021//2022	2020//2021
Konooyo primary school	KCB	1173202919	18/12/2021	136,170	
Timboiywo Day sec.school	KCB	1103753053	16/06/2020	38,645	45,450
Bakwanin primary school	KCB	1270480782	18/08/2021	900,123	
Kabasis chiefs office	KCB	1286564786	17/03/2020	2,155	2,999,155
Kimotony primary school	KCB	1281242683	30/04/2020	855,576	901,576
Tabagon girls high school	KCB	1275121608	21/05/2020	407,866	1,600,000
Katunoi primary school	KCB	1113216522	15/03/2021	801,641	
Tandui primary school	KCB	1239664885	18/07/2020	1,047,891	494
Rosobet primary school	KCB	1276222599	03/03/2020	6,635	1,635
sesya primary school	KCB	1109435207	19/11/2020	701,166	14,292
Tiriony chief's office.	KCB	1206692626	28/11/2021	2,442	
Kabochony primary school	KCB	1173476911	17/03/2020	820,527	20,527
Moi Teachers college	KCB	1296179729	05/03/2021	1,209,874	
Kituro primary school	KCB	1129537579	18/09/2020	1,452,182	300,162
kaporokwo primary school	KCB	1240141815	07/07/2020	615,515	786,826
Kitumbei primary school	KCB	1279674091	09/03/2020	2,875	875
Kipkaech day sec.school	EQUITY	262162255	14/03/2020		847
Talai primary school	KCB	1134448384	18/04/2020	540	580
Ngetmoi primary school	KCB	119160014	19/02/2020	8,670	55,870

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PMC	Bank	Account number	Date opened	Bank Balance	Bank Balance
				2021/2022	2020/2021
Kapkawa boys secondary school	KCB	1108013635	26/02/2020	1,700,000	1,000,000
Kaptallam primary school	KCB	1137129077	17/12/2020	121,037	
Kitiro chiefs office	KCB	1296523861	17/12/2020	500,000	
Seretunin day secondary school	KCB	1134383541	17/12/2020	900,659	
Kapkoimet primary school	KCB	1250166098	19/09/2020	1,752	1,340,278
Kaptumo primary school	KCB	1166506118	19/09/2020	34,193	689
Kapkomoi day secondary school	KCB	1261227247	19/09/2020	4,081,145	100,515
Sironoi primary school	KCB	1252379560	17/06/2021	243,930	
kipsoit primary school	KCB	1136776494	17/06/2021	506,673	
kimoso primary school	KCB	1203683464	19/09/2020	1,089	1,689
AIC Visa oshwal primary school	KCB	1176666371	17/03/2020	1,142,232	
kapchemon primary school	KCB	1136940324	19/09/2020	1,432	1,058
Kiboino primary school	KCB	1291866515	17/10/2021	652,975	
Seguton primary school	KCB	1109386222	17/10/2021	523,162	
Kapchomuso primary school	KCB	1239006683	19/09/2020	981	162,377
Salawa primary school	KCB	1112284095	19/09/2020	24,012	801,356
Penwai primary school	KCB	1203841094	19/09/2020	3,977	983,977
Eron primary school	KCB	1128442590	19/09/2020	800,377	29,276
Penwai special school	KCB	1203841094	19/09/2020	3,977	

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PMC	Bank	Account number	Date opened	Bank Balance	Bank Balance
				2021/2022	2020/2021
Kimoso chiefs office	KCB	1295157519	18/06/2021	895	
Kapyenit primary school	KCB	1257197606	24/05/2020	1,025	145,375
Sironoi chiefs office	KCB	1239321643	18/06/2021	2,287	
Kaptimbor primary school	KCB	1154767930	24/05/2020	478	478
Kapchomuso chiefs office	KCB	1298819792	18/06/2021	390,000	
Moi Timowo primary school	KCB	1136987312	24/05/2020	282,284	298,974
Kapsogo Day secondary school	KCB	1277478570	24/05/2020	729,291	375,299
Kapsogo primary school	KCB	1197698213	24/05/2020	14,217	29,427
Kiboi primary school	KCB	1146122683	18/06/2021	427	
Kapkony primary school	KCB	1281470635	24/05/2020	900,615	481,241
kapcherebet primary school	KCB	1109847076	18/06/2021	2,016	
Borowonin primary school	KCB	1267956313	24/05/2020	901,909	1,909
Riwo day secondary school	KCB	1135343047	24/05/2020	515,286	15,286
Kapkut day secondary school	KCB	1134433131	19/09/2020	1,209	
Kisok day secondary school	KCB	114346721	19/09/2020	1,057	1,001,183
Kapsoo chiefs office	KCB	1283605821	19/09/2020	70,036	60,495
Kaprogonya primary school	KCB	1199012017	19/09/2020	1,015	
Yemo primary school	KCB	1265905460		595	89,595

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PMC	Bank	Account number	Date opened		Bank Balance	Bank Balance
					2021/2022	2020/2021
Kapsoo primary school	KCB	1131129520	18/11/2020		311,547	10,449
Kapkut primary school	KCB	1126869937	18/06/2021		400,474	
Tielon primary school	KCB	1137831022	18/06/2021		32,576	
TOTAL					32,779,846	15,471,099

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BARINGO CENTRAL/CDF/VOL. I/6	Unaccounted for transfers to other Government Units. i: Transfers to primary schools projects ii: transfers to secondary schools	i. the thirty nine (39) projects under primary schools costing kshs. 46,000,000 which were not supported by BQs and procurement documentation has been provided. ii. The seven (7) projects under secondary schools costing kshs. 12, 200,000 which were not supported by BQs and procurement documentation has been provided.	Awaiting discussion with the respective parliamentary committee	


 Name: Michael Kones
 Fund Account Manager.