

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

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



| | |
|--------------------------------------|--------------|
| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 08 AUG 2024 | DAY: THUR |
| TABLED BY: HON. KIMANI KICHWAHWA | |
| MARK-AT TABLE: WILUS OBIRO | |



BARINGO NORTH 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)

| Table of Content | Page |
|---|-------------|
| 1. Acronyms and Abbreviations | ii |
| 2. Key Constituency Information and Management..... | iii |
| 3. NG-CDFC Chairman’s Report | vii |
| 4. Statement of Performance Against Predetermined Objectives for FY 2022/2023 | xi |
| 5. Statement of Governance..... | xiii |
| 6. Environmental and Sustainability Reporting | xvi |
| 7. Statement of Management Responsibilities..... | xx |
| 8. Report of the Independent Auditors on The NG-CDF - Baringo North Constituency..... | xxii |
| 9. Statement of Receipts and Payments for the Year Ended 30 th June, 2023 | 1 |
| 10. Statement of Assets and Liabilities as at 30 th June, 2023 | 2 |
| 11. Statement of Cash Flows for The Year Ended 30 th June, 2023 | 3 |
| 12. Summary Statement of Appropriation for The Year Ended 30 th June 2023 | 4 |
| 13. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2023..... | 6 |
| 14. Significant Accounting Policies | 13 |
| 15. Notes to the Financial Statements..... | 19 |
| 16. Annexes..... | 31 |

1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

NGCDFB-National Government Constituencies Development Fund Board

NGCDFC-National Government Constituency Development Fund Committee

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

ARMC -Audit and Risk Management Committee

2. 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 North Constituency NGCDF day-to-day management is under the following key organs:

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

Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|------------------|
| 1. | A.I.E holder | Korir Bernard |
| 2. | Sub-County Accountant | Toromo Kipsafari |
| 3. | Chairman NGCDFC | Elijah Rotich |
| 4. | Member NGCDFC | Patrick Rutto |

(c) Fiduciary Oversight Arrangements

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

(d) BARINGO NORTH Constituency NGCDF Headquarters

P.O. Box 63 Kabartonjo
NG-CDF Building/House/Plaza
Posta Road
Nairobi, KENYA

(e) BARINGO NORTH Constituency NGCDF Contacts

Telephone: (254) 724669962
E-mail: cdfbaringonorth@ngcdf.go.ke
Website: www.go.ke

(f) NG-CDF Baringo North Constituency Bankers
A/C No. 1103776142
Kenya Commercial Bank
Kabartonjo Branch

(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

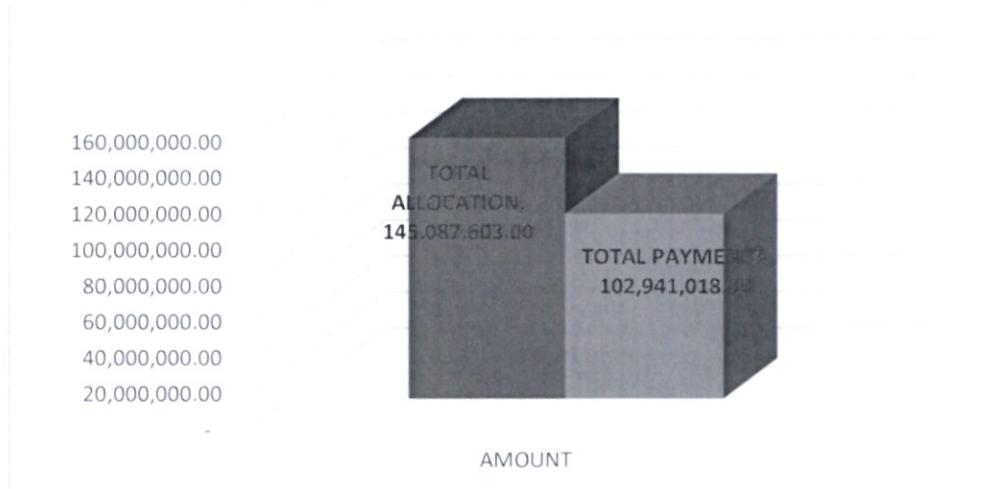
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman’s Report



The Baringo North Constituency this financial year 2022/2023 was allocated **Kshs. 145,087,603** out of which **Kshs. 103,000,000** was received (70%) Bursary was allocated the largest share of 34% from the overall budget and 20% allocated to the infrastructure of both primary and secondary.

Chart 1. Showing total allocation against Total payments



KEY ACHIEVEMENTS DURING THE FINANCIAL YEAR 2022/2023

- In the financial year the NG-CDFC disbursed **Kshs. 45,333,099** as bursary to needy students in secondary schools and tertiary institutions which benefited many students in Secondary Schools and others in tertiary institutions.
- The NG-CDFC managed to construct Classrooms 9 new classrooms to completion, 3 Laboratories to completion and 5 chief’s office to completion.
- The NG-CDFC managed to conserve the environment by doing the water harvesting program in five schools that is one school per ward
- The NG-CDFC also managed to sponsor five teams per ward to compete from ward level to constituency level

➤ Further to improve services to constituents of Baringo North, NG-CDFC was able to complete, its NG-CDF office in Kabartonjo which accommodates all Sub County National Government Offices, Member of Parliament office, Deputy Commissioner's Office and the Kenya Police Service Office.

The NG-CDFC this financial year is considering increasing the bursary allocation. This is brought in by the increasing number of applicants in the previous year.

Despite the Key achievements the constituency has been facing challenge of delay in implementation of projects because of poor road network in most part of the constituency, Insecurity in some areas especially Saimo Soi ward, Bartabwa ward and Barwessa ward. Also delay in recent past of receipt of funds from the board also contributed to delay in project implementation.

To remedy this the NG-CDFC considers funding priority and high NG-CDFC impact projects to completion and equipping. Also, in areas where the insecurity is a challenge the considers building the chiefs offices.

Projects Pictorials



NG-CDF Office Baringo North, Kabartonjo



Kapkirwok Primary School – Construction of Two Classrooms



Mondoi Primary School – Construction of Two Classrooms



Tiloi Primary School – Construction of Two Classrooms



Kinyach Chiefs Office – Construction of Chiefs Offices

Egumme
.....
Elijah Rotich
CHAIRMAN NG-CDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY 2022/2023

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 north Constituency 2023-2027* plan are to:

The constituency in its four strategic plan intends to achieve the following as key objective by 2027;

1. Achieve the 100% transition to secondary schools through provision of enough infrastructure and equipping.
2. Improve learning and performance by provision of bursaries to the vulnerable and needy in secondary schools and tertiary institution.
3. Improve performance in secondary schools through provision of essential infrastructure like laboratories and equipping.
4. Improve security in area by building of chiefs, assistant chiefs offices, police stations in the area and more so affected areas.

Progress on attainment of Strategic development objectives

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------|---|---|---|---|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | Number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels | In FY 2022/23 - we increased number of classrooms, dormitories, laboratories etc from 17 to 25 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules |
| Security | To enhance security to the society | Improve peace and unity to community in various wards within the sub county | Number of usable physical infrastructure built in locations, sub locations and police stations | In FY 22/23 We Completed 5 chiefs office |

Baringo North Constituency

National Government Constituencies Development Fund (NGCDF)

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------------|--|--|--|---|
| Environment | To enhance clean drinking water to be used in school | Improve hygiene and sanitation | Purchased water tanks and water harvesting | In FY 22/23 We purchased 10,000 liters tanks for five primary schools |
| Sports | To enhance cohesion and peace among the youths | Improve peace and unity among the clans living in the constituency | Number of teams per ward who participated. | In FY 22/23 The participating teams increased from 25 to 40 in football and 19 to 25 in volleyball. |
| Emergency | To cater for the unforeseen in the constituency | Save on emergency situations. | No of projects fund ended under emergency | In FY 2022/23 a total of 5 each four door was constructed complete and in use. |
| Others(Specify) | | | | |

5. Statement of Governance

Appointment of NGCDF Members

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).
 - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
 - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
 - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
 - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
 - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
 - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
 - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
 - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
 - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
 - j. Applications are received at the NG-CDF office and recorded in the application register.
 - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
 - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
 - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
 - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazettelement
- iii. Upon gazettelement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

4.2 NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

4.3 Removal of members is as in the act 2015 section 13, a,b,c,d,e f and g

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

4.4 Roles and function of the committee

- Build the capacity of PMCs and sensitise the community on operations of the fund
- Consider project proposals from all wards in the constituency
- Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- Consult with relevant line ministries in the implementing the projects
- Ensure adequate funding of the proposed projects
- Ensure project reports are prepared and forwarded to the board
- Submit financial reports to the board within stipulated time

4.5 Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

4.6 Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs. 5,000 for members and 7000 for the chairman.

4.7 Ethics and Conduct

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, the conduct of members is also the act as some of the reasons for removing a member from the committee

4.8 Risk Management

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

- The NG-CDF supported schools by carrying out environmental conservation activities by purchasing of water tanks to the schools
- The NG-CDF has improved Sensitization of youth/ community on the impact of drugs after construction of chief offices
- The NG-CDF also sponsored sporting activities/ tournament bringing communities and sensitize them on environmental conservation matters

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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


.....
Korir Bernard
Fund Account Manager

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

The Accounting Officer in charge of the NGCDF Baringo North Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

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

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 North Constituency financial statements were approved and signed by the Accounting Officer on 30/9 2023.

.....


Name: Elijah Rotich
Chairman – NGCDF Committee

.....


Name: Korir Bernard
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO NORTH 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 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 North Constituency set out on pages 1 to

47, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Retention Money and Gratuity Account

The statement of assets and liabilities reflects retention and gratuity comparative balances of Kshs.4,180,108 and Kshs.318,888, respectively. However, the two items reflect Nil balance in the year under review. Management did not provide evidence on how the balances were cleared.

In the circumstances, the accuracy of the Nil balance on retention and gratuity could not be confirmed.

2. Variances in Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.29,129,698 while the statement of cash flows reflects cash and cash equivalents balance at the end of the period of Kshs.33,555,433 resulting to an unexplained variance of Kshs.4,425,735.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.29,129,698 could not be confirmed.

3. Unsupported Project Management Committees Account Balances

Note 19.4 of the financial statements discloses Project Management Committee (PMC) bank account balances totalling Kshs.6,379,816 and as detailed in Annex 5 to the financial statements. However, the cash books and bank reconciliation statements in support of the PMC account balances were not provided for audit review.

Further, the PMC bank balances on completed projects had not been transferred to the Fund account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that all

unutilized funds of the Project Management Committee shall be returned to the Constituency account.

In the circumstances, the accuracy and completeness of PMC account balances totalling Kshs.6,379,816 could not be confirmed.

4. Unsupported Bursaries

The statement of receipts and payments and as disclosed in Note 8 to the financial statements, reflects other grants and transfers of Kshs.51,612,426 which include bursaries to secondary schools and tertiary institutions amounting to Kshs.24,000,000 and Kshs.21,333,099 respectively, all totalling Kshs.45,333,099. However, the bursaries were not supported with returns acknowledging receipt of funds and confirming that the amounts had been credited to the school/college fees accounts for the targeted beneficiaries as required by the Guideline of National Government Constituencies Development Fund Board circular dated 18 June, 2020.

In the circumstances, the accuracy and completeness of the bursaries amount of Kshs.45,333,099 could not be confirmed.

5. Inaccurate Fund Balance

The statement of assets and liabilities reflects a fund balance brought forward of Kshs.29,070,717 while the previous year's audited financial statements reflected a closing fund balance of Kshs.24,571,721 resulting to an unexplained and unreconciled variance of Kshs.4,948,997.

In the circumstances, the accuracy of the fund balance could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Baringo North 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.198,747,199 and Kshs.132,070,717 respectively, resulting to under-funding of Kshs.66,676,482 or 34% of the budget. However, the Fund spent Kshs.102,941,018 against actual receipts of Kshs.132,070,717 resulting to under-utilization of Kshs.29,129,699 or 22% of the actual receipts.

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

My 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

Unresolved Prior Year Matters

In the previous year's audit report, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the issues remained unresolved and Management did not explain the failure to resolve the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters 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

1. Over-Employment of Staff at the Constituency Fund Office

The statement of receipts and payments and, as disclosed in Note 4 to the financial statements, reflects compensation of employees amounting to Kshs.2,341,109. Review of employment records revealed that the Constituency Office has eight (8) employees. This was contrary to National Government Constituencies Development Fund Board Circular dated 24 June, 2013 which recommends that employment positions in the Constituency Fund offices should not exceed five (5).

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

2. Irregular Domestic Travel and Subsistence Expenditure

The statement of receipts and payments reflects use of goods and services amounting to Kshs.7,803,280 which further includes domestic travel and subsistence amounting to Kshs.2,349,200 as disclosed in Note 6 to the financial statements. Review of records revealed that the expenditure related to imprest were issued and directly expensed and not recorded in the imprests register. This was contrary to Regulation 93 (4)(c) of the Public Finance Management (National Government) Regulations, 2015, which requires

the Accounting Officer to ensure that imprests have been recorded in the imprest register including the amount applied for.

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

3. Irregular Training Expenses

The statement of receipts and payments reflects use of goods and services amounting to Kshs.7,803,280 which further includes training expenses totalling Kshs.1,401,019 as reflected in Note 6 to the financial statements. However, training needs assessment was not conducted during the year to identify the training needs of each staff member. This was contrary to the Public Service Commission Human Resource Manual of May, 2016.

In the circumstances, Management was in breach of the Human Resource Manual.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 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 Fund's financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls 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 controls 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 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA ~~Nancy Gathungu~~ CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

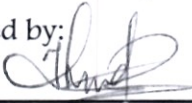
Bayango North Constituency
National Representative Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

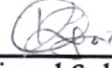
| Description | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|-----------------------|-----------------------|
| | | Kshs. | Kshs. |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 103,000,000.00 | 167,883,685.00 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | 186,200.00 |
| TOTAL RECEIPTS | | 103,000,000.00 | 168,069,885.00 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,341,109 | 2,064,552 |
| Committee expenses | 5 | 2,098,050 | - |
| Use of goods and services | 6 | 7,803,280 | 14,820,220 |
| Transfers to Other Government Units | 7 | 26,358,520 | 71,900,000 |
| Other grants and transfers | 8 | 51,612,426 | 68,804,304 |
| Acquisition of Assets | 9 | 11,692,352 | 4,631,320 |
| Oversight Committee Expenses | 10 | 1,035,281 | 0 |
| Other Payments | 11 | 0 | 0 |
| | | 0 | 0 |
| TOTAL PAYMENTS | | 102,941,018 | 162,220,396 |
| SURPLUS/DEFICIT | | 58,982 | 5,849,489 |

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

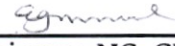
The Constituency financial statements were approved by the NGCDFC on 30/9/2023 2023 and signed by:


 Fund Account Manager

Name: Korir Bernard


 National Sub-County Accountant

Name: Toromo Kipsafari
 ICPAK M/No: 11750


 Chairman NG-CDF Committee

Name: Elijah Rotich

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

10. Statement of Assets and Liabilities as at 30th June, 2023

| Description | Note | 2022-2023 Kshs | 2021-2022 Kshs |
|--|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 12A | 29,129,698 | 29,070,717 |
| Cash Balances (cash at hand) | 12B | - | - |
| Total Cash and Cash Equivalents | | 29,129,698 | 29,070,717 |
| Accounts Receivable | | | |
| Outstanding Imprests | 13 | - | - |
| TOTAL FINANCIAL ASSETS | | 29,129,698 | 29,070,717 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 14A | - | 4,180,108 |
| Gratuity | 14B | - | 318,888 |
| TOTAL FINANCIAL LIABILITIES | | | 4,498,996 |
| NET FINANCIAL ASSETS | | 29,129,698 | 24,571,720 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 29,070,717 | 18,722,231 |
| Prior year adjustments | 16 | - | |
| Surplus/Deficit for the year | | 58,982 | 5,849,489 |
| NET FINANCIAL POSITION | | 29,129,698 | 24,571,721 |

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 30/9/2023 and signed by:



Fund Account Manager

Name: Korir Bernard



National Sub-County
Accountant

Name: Toromo Kipsafari
ICPAK M/No: 11750



Chairman NG-CDF
Committee

Name: Elijah Rotich


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

11. Statement of Cash Flows for The Year Ended 30th June, 2023


| Description | | 2022-2023 | 2021-2022 |
|--|-----------|---------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 103,000,000 | 167,883,685 |
| Other Receipts | 3 | | 186,200 |
| | | 103,000,000 | 168,069,885 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,341,109 | 2,064,552 |
| Committee expenses | 5 | 2,098,050 | - |
| Use of goods and services | 6 | 7,803,280 | 14,820,220 |
| Transfers to Other Government Units | 7 | 26,358,520 | 71,900,000 |
| Other grants and transfers | 8 | 51,612,426 | 68,804,304 |
| Oversight Committee Expenses | 10 | 1,035,281 | |
| Other Payments | 11 | - | - |
| | | 91,248,666 | 157,589,076 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | - | (1,016,372) |
| Prior year Adjustments | 14 | - | |
| Net Adjustments | | - | (1,016,372) |
| Net cash flow from operating activities | | 11,751,334 | 9,464,437 |
| | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | (11,692,352) | (4,631,320) |
| Net cash flows from Investing Activities | | (11,692,352) | (4,631,320) |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 58,981.87 | 4,833,117 |
| Cash and cash equivalent at BEGINNING of the year | 12 | 33,496,452 | 28,663,335 |
| Cash and cash equivalent at END of the year | | 33,555,433 | 33,496,452 |

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 30/6/23 2023 and signed by:


 Fund Account Manager

Name: Korir Bernard


 National Sub-County
 Accountant

Name: Toromo Kipsafari
 ICPAK M/No: 11750


 Chairman NG-CDF
 Committee

Name: Elijah Rotich

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

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

| Receipt/Expense Item | Original Budget | | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------|--------------------|--------------------------------|--|--------------------|----------------------------|-------------------------------|------------------|
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| Transfers from NG-CDF Board | 145,087,603 | 29,070,717 | 24,588,879 | 198,747,199 | 132,070,717 | 66,676,482 | 66.5% |
| Proceeds from Sale of Assets | - | - | - | - | - | - | 0.0% |
| Other Receipts | - | - | - | - | - | - | 0.0% |
| TOTAL RECEIPTS | 145,087,603 | 29,070,717 | 24,588,879 | 198,747,199 | 132,070,717 | 66,676,482 | 66.5% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 2,855,116 | - | - | 2,855,116 | 2,341,109 | 514,007 | 82.0% |
| Committee expenses | 2,100,000 | - | - | 2,100,000 | 2,098,050 | 1,950 | 99.9% |
| Use of goods and services | 8,389,240 | 4,296,960 | - | 12,686,200 | 7,803,280 | 4,882,919 | 61.5% |
| Transfers to Other Government Units | 57,232,300 | 6,021,791 | 24,588,879 | 87,842,970 | 26,358,520 | 61,484,450 | 30.0% |
| Other grants and transfers | 69,975,666 | 3,730,175 | - | 73,705,841 | 51,612,426 | 22,093,415 | 70.0% |
| Acquisition of Assets | - | 15,021,791 | - | 15,021,791 | 11,692,352 | 3,329,439 | 77.8% |
| Oversight Committee Expenses | 1,035,281 | - | - | 1,035,281 | 1,035,281 | - | 100.0% |
| Other Payments | 3,500,000 | - | - | 3,500,000 | - | 3,500,000 | 0.0% |
| TOTAL | 145,087,603 | 29,070,717 | 24,588,879 | 198,747,199 | 102,941,018 | 95,806,181 | 51.8% |

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

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

Explanatory Notes.

- (a) The utilization of Funds is at 50% because of delay in release of funds by the NG-CDF Board.
 (b) The Compensation of Employees, Use of goods and services, Transfers to Other Government Units, Other grants and transfers and Acquisition of Assets were underutilized due to delay of release of funds by the NG-CDF Board

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.)
 The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The changes between the original and final budget are as a result of delay in release of funds by the NG-CDF Board

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilization difference totals | 95,806,181 |
| Less undisbursed funds receivable from the Board as at 30th June 2023 | 66,676,482 |
| | 29,129,698 |
| Add Accounts payable | - |
| Less Accounts Receivable | - |
| Add/Less Prior Year Adjustments | - |
| Cash and Cash Equivalents at the end of the FY 2022/2023 | 29,129,698 |

The Constituency financial statements were approved by NG CDFC on 30/6/2023 2023 and signed by:


 Fund Account Manager

Name: Korir Bernard


 National Sub-County Accountant

Name: Toromo Kipsafari
 ICPAK M/No: 11750


 Chairman NG-CDF Committee

Name: Elijah Rotich

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

13. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

| Programme/Sub-programme | Original Budget(a) | | Adjustments(b) | | Final Budget c = | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation(f= d/c %) |
|---|--------------------|-----------|--------------------------------|--|------------------|-------------------------------|--|----------------------------|
| | 2022-2023 | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | (a+b) | | | |
| | 2022-2023 | | | | 2022-2023 | 45,107.00 | | |
| | Kshs | | Kshs | | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | | |
| 1.1 Compensation of employees | 2,855,116 | | | | 2,855,116 | 2,341,109 | 514,007 | 82% |
| 1.2 Committee allowances | 832,000 | 1,300,000 | | | 2,132,000 | 2,098,050 | 33,950 | 98% |
| 1.3 Use of goods and services | 5,018,141 | 2,496,960 | | | 7,515,101 | 3,078,173 | 4,436,927 | 41% |
| Total | | | | | | | | |
| 2.0 Monitoring and evaluation | | | | | | | | |
| 2.1 Capacity building | 1,000,000 | 500,000 | | | 1,500,000 | 1,401,019 | 98,981 | 93% |
| 2.2 Committee allowances | 2,350,000 | | | | 2,350,000 | 2,349,200 | 800 | 100% |
| 2.3 Use of goods and services | 1,002,628 | | | | 1,002,628 | 974,888 | 27,740 | 97% |
| Total | | | | - | - | - | - | |
| 3.0 Emergency | 2,701,063 | 2,944,000 | | | 5,645,063 | - | 5,645,063 | 0% |
| 3.1 Primary Schools | | | | | | | | |
| Boin Primary | - | 1,000,000 | | | 1,000,000 | - | 1,000,000 | 0% |
| Kapkwang primary | - | 300,000 | | | 300,000 | - | 300,000 | 0% |
| Rondinin Primary | - | 200,000 | | | 200,000 | - | 200,000 | 0% |
| Poi Primary (Kohema Enterprise Ltd) | 737,069 | | | | 737,069 | 737,069 | - | 100% |
| Commissioner of Domestic Taxes | 12,931 | | | | 12,931 | 12,931 | - | 100% |
| Chepkessin Primary School | 1,034,782.00 | | | | 1,034,782.00 | 1,034,782.00 | - | 100% |
| Barwessa primary Rangosh Co. Ltd | 600,000.00 | | | | 600,000.00 | 600,000.00 | - | 100% |

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

| | | | | | | | |
|---|------------|--------------|--|--------------|------------|--------------|------|
| Commissioner of Domestic Taxes | 10,345.00 | | | 10,345.00 | 10,345.00 | - | 100% |
| Muchukwo Primary School (Right Angle Contractors) | 530,690.00 | | | 530,690.00 | 530,690.00 | - | 100% |
| Commissioner of Domestic Taxes | 9,310.00 | | | 9,310.00 | 9,310.00 | - | 100% |
| Kinyach Primary School | 700,000.00 | | | 700,000.00 | 700,000.00 | - | 100% |
| Kilingot Primary/Kohema Enterprise Ltd | 500,000.00 | | | 500,000.00 | 500,000.00 | - | 100% |
| Katibel primary Kohema Enterprise Ltd | 350,000.00 | | | 350,000.00 | 350,000.00 | - | 100% |
| 3.2 Secondary schools | | | | - | - | - | |
| Sibilo Secondary | | 300,000.00 | | 300,000.00 | - | 300,000.00 | 0% |
| Poi secondary | | 100,000.00 | | 100,000.00 | - | 100,000.00 | 0% |
| Kapluk Secodary | | 500,000.00 | | 500,000.00 | - | 500,000.00 | 0% |
| Tirimionin Secondary | | 400,000.00 | | 400,000.00 | - | 400,000.00 | 0% |
| Kimugul Secondary | | 2,000,000.00 | | 2,000,000.00 | - | 2,000,000.00 | 0% |
| 3.3 Tertiary institutions | | | | - | - | - | |
| 3.4 Security projects | | | | - | - | - | |
| Kinyach Chiefs office /Faslim Ventures Ltd | 442,241.00 | | | 442,241.00 | 442,241.00 | - | 100% |
| Commissioner of Domestic Taxes | 7,759.00 | | | 7,759.00 | 7,759.00 | - | 100% |
| 3.5 Unutilised | | | | | | | |
| Total | | | | | | | |
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Secondary Schools | 24,000,000 | | | 24,000,000 | 24,000,000 | | 100% |
| 4.2 Tertiary Institutions | 22,000,000 | | | 22,000,000 | 21,333,099 | 666,901 | 97% |
| 4.3 Social Security | | | | - | | - | |
| 4.4 Special Needs | 4,130,352 | | | 4,130,352 | | 4,130,352 | 0% |
| Total | | | | | | | |

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

| | | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------|
| Kaptorot pry school | - | - | 500,000 | 500,000 | 500,000 | - | 100% |
| Rormoch pry school | - | - | 2,000,000 | 2,000,000 | 1,000,000 | 1,000,000 | 50% |
| Kapkirwok pry school | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% |
| Boin pry school | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% |
| Ayatya pry school | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100% |
| Biringweny pry school | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100% |
| Chesangich pry school | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% |
| Kirinygalia pry school | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% |
| Sumeiyon pry school | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - | 100% |
| Ngeiwan pry school | - | - | 2,000,000 | 2,000,000 | 2,000,000 | - | 100% |
| Total | | | | | | | |
| 8.0 Secondary Schools Projects | | | | | | | |
| Kaptere Day Secondary | 2,400,000 | - | - | 2,400,000 | | 2,400,000 | 0% |
| Moi high school Kabartonjo | 5,000,000 | - | - | 5,000,000 | | 5,000,000 | 0% |
| Bartolimo Day Secondary | 2,400,000 | - | - | 2,400,000 | | 2,400,000 | 0% |
| Kiptolelyo Secondary School | 2,400,000 | - | - | 2,400,000 | | 2,400,000 | 0% |
| Ruth Kiptui Secondary | 5,000,000 | - | - | 5,000,000 | | 5,000,000 | 0% |
| Kampi ya samaki Secondary | 5,200,000 | - | - | 5,200,000 | 1,300,000 | 3,900,000 | 25% |
| Kinyach Secondary School | 3,300,000 | - | - | 3,300,000 | 2,000,000 | 1,300,000 | 61% |
| Moi day secondary Kabartonjo | 3,500,000 | - | - | 3,500,000 | | 3,500,000 | 0% |
| Bartolimo Secondary School | 2,618,998 | - | - | 2,618,998 | | 2,618,998 | 0% |
| Arap Moi Secondary School Bartabwa | 1,000,000 | - | - | 1,000,000 | | 1,000,000 | 0% |
| Kimugul Secondary School | 3,300,000 | - | - | 3,300,000 | | 3,300,000 | 0% |
| kapkirwok sec school | | - | - | 300,000 | 300,000 | - | 100% |
| kapluk sec school | | - | 500,000 | 500,000 | | 500,000 | 0% |
| kapluk sec school | | 1,000,000 | | 1,000,000 | 1,000,000 | - | 100% |
| Kinyach Secondary School | | 2,000,000 | | 2,000,000 | 2,000,000 | - | 100% |

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

| | | | | | | | |
|---|-----------|-----------|---|-----------|-----------|-----------|------|
| Total | | | | | | | |
| 9.0 Tertiary institutions Projects | | | | | | | |
| 10.0 Security Projects | | | | | | | |
| Katorin Chiefs office | 2,500,000 | - | - | 2,500,000 | - | 2,500,000 | 0% |
| Kaboskei Kerio Location Chiefs | 2,500,000 | - | - | 2,500,000 | - | 2,500,000 | 0% |
| Kipcherere location Chiefs office | 2,500,000 | - | - | 2,500,000 | - | 2,500,000 | 0% |
| Kinyach Chiefs office | 1,100,000 | - | - | 1,100,000 | 1,100,000 | 1,100,000 | 100% |
| Kinyach Chiefs office | 500,000 | - | - | 500,000 | 200,000 | 300,000 | 40% |
| Total | | | | | | | |
| 11.0 Acquisition of assets | | 3,329,439 | | 3,329,439 | | 3,329,439 | 0% |
| zed logistics | | 2,303,845 | | 2,303,845 | 2,303,845 | | 100% |
| 10% retention fee | | 270,000 | | 270,000 | 270,000 | - | 100% |
| 2% VAT- comm domestic taxes | | 46,552 | | 46,552 | 46,552 | - | 100% |
| 3% WHT- comm domestic taxes | | 79,603 | | 79,603 | 79,603 | - | 100% |
| Kadjah alluminium works ltd | | 1,175,787 | | 1,175,787 | 1,175,787 | - | 100% |
| 10%Retention | | 119,641 | | 119,641 | 119,641 | - | 100% |
| Commissioner of Domestict Taxes | | 20,628 | | 20,628 | 20,628 | - | 100% |
| Atlda enterprise ltd | | 212,472 | | 212,472 | 212,472 | - | 100% |
| 10% retention fee | | 21,620 | | 21,620 | 21,620 | - | 100% |
| Commissioner of Domestict Taxes | | 3,728 | | 3,728 | 3,728 | - | 100% |
| M/S Belion hardware ltd | | 3,652,243 | | 3,652,243 | 3,652,243 | - | 100% |
| 10% retention fee | | 419,648 | | 419,648 | 419,648 | - | 100% |
| 2% VAT- comm domestic taxes | | 66,056 | | 66,056 | 66,056 | - | 100% |
| WHT -comm domestic taxes | | 112,956 | | 112,956 | 112,956 | - | 100% |
| Kadjah alluminium works ltd | | 1,175,787 | | 1,175,787 | 1,175,787 | - | 100% |
| 10% retention fee | | 119,641 | | 119,641 | 119,641 | - | 100% |

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

| | | | | | | | |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------|
| 2% VAT- comm domestic taxes | | 20,628 | | 20,628 | 20,628 | - | 100% |
| zed logistics ltd | | 1,613,051 | | 1,613,051 | 1,613,051 | - | 100% |
| 10% retention fee | | 170,138 | | 170,138 | 170,138 | - | 100% |
| 2% VAT- comm domestic taxes | | 32,593 | | 32,593 | 32,593 | - | 100% |
| 3% WHT -comm domestic taxes | | 55,735 | - | 55,735 | 55,735 | - | 100% |
| Total | | | | | | | |
| 12.0 Other payments | | | | | | | |
| Strategic Plan | 3,500,000 | 1,588 | - | 3,501,588 | | 3,501,588 | 0% |
| Total | | | | | | | |
| 13.0 Constituency Oversight Committee | 1,450,876 | | | 1,450,876 | 1,035,281 | 415,595 | 71% |
| Total | | | | | | | |
| 14.0 Unallocated Fund | | | | | | | |
| Unapproved projects | | | | | | | |
| AIA - Sale of Tender | | 2,000 | - | 2,000 | | 2,000 | 0% |
| PMC savings - Interest Received | | 4,378 | - | 4,378 | | 4,378 | 0% |
| Total | | | | | | | |
| GRAND TOTAL | 145,087,603 | 30,070,717 | 24,588,879 | 198,747,199 | 102,941,018 | 96,806,181 | |

(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

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

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

| 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 % |
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 1,200,000 | - | - | 1,200,000 | - | 1,200,000 | 0% |
| Use of goods and services | 9,493,302 | - | - | 9,493,302 | 4,058,520 | 5,434,782 | 43% |
| Transfers to Other Government Units | 2,500,000 | 141,261 | - | 2,641,261 | 141,261 | 2,500,000 | 5% |
| Other grants and transfers | 2,618,998 | 1,175,787 | 6,000,000 | 9,794,785 | 7,175,787 | 2,618,998 | 73% |
| Acquisition of Assets | - | 55,735 | 55,735 | 55,735 | 55,735 | - | 100% |
| Other payments | - | - | - | - | - | - | |
| UNALLOCATED FUND | 145,087,603 | 29,070,717 | 24,588,879 | 198,747,199 | 102,941,018 | 95,806,181 | 52% |
| TOTAL | 160,899,903 | 30,443,500 | 30,588,879 | 221,932,282 | 114,372,321 | 107,559,961 | 52% |

14. 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 North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

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

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

15. Notes to the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022-2023 | 2021-2022 |
|-------------------|-----------------------|-----------------------|
| Normal Allocation | Kshs | Kshs |
| A895056 | | 10,294,806.00 |
| B140781 | | 10,588,879.00 |
| B154258 | | 18,000,000.00 |
| B128760 | | 12,000,000.00 |
| B154363 | | 12,000,000.00 |
| B105997 | | 6,000,000.00 |
| B105729 | | 22,000,000.00 |
| B105677 | | 10,000,000.00 |
| B105622 | | 34,000,000.00 |
| B140836 | | 33,000,000.00 |
| | | |
| A895088 | 12,000,000.00 | |
| B185010 | 7,000,000.00 | |
| B185559 | 21,000,000.00 | |
| B185842 | 5,000,000.00 | |
| B206293 | 12,000,000.00 | |
| B206743 | 12,000,000.00 | |
| B205524 | 18,000,000.00 | |
| B207763 | 16,000,000.00 | |
| TOTAL | 103,000,000.00 | 167,883,685.00 |

2. Proceeds from Sale of Assets

| Description | 2022-2023 | 2021-2022 |
|--|-----------|-----------|
| | Kshs | Kshs |
| Receipts from the Sale of Buildings | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - |
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| Receipts from the Sale of Office and General Equipment | - | - |
| TOTAL | - | - |

(Notes to the Financial Statements (Continued))

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

3. Other Receipts

| Description | 2022-2023 | 2021-2022 |
|---|-----------|-------------------|
| | Kshs | Kshs |
| Interest Received | | - |
| Rents | | - |
| Receipts Sale of Tender Documents | - | 186,200.00 |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs | | - |
| Other Receipts Not Classified Elsewhere (specify) | - | - |
| TOTAL | - | 186,200.00 |

4. Compensation of Employees

| Description | 2022-2023 | 2021-2022 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 1,886,141.00 | 1,693,824.00 |
| Personal allowances paid as part of salary | | |
| House allowance | - | |
| Transport allowance | - | |
| Leave allowance | - | |
| Gratuity-contractual employees | 318,888.00 | 318,888.00 |
| Employer Contributions Compulsory national social security schemes | 136,080.00 | 51,840.00 |
| TOTAL | 2,341,109.00 | 2,064,552.00 |

5. Committee Expenses

| Description | 2022-2023 | 2021-2022 |
|--------------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Sitting allowance | 1,201,550.00 | 2,825,420.00 |
| Other committee expenses | 896,500.00 | 5,543,479.00 |
| TOTAL | 2,098,050.00 | 8,368,899.00 |

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

Notes to the Financial Statements (Continued)

6. Use of Goods and services

| Description | 2022-2023 | 2021-2022 |
|--|---------------------|-------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 239,433.00 | 121,092.00 |
| Water & sewerage charges | 213,500.00 | 96,500.00 |
| Communication, supplies and services | 439,210.00 | 314,660.00 |
| Domestic travel and subsistence | 2,349,200.00 | 2,285,200.00 |
| Printing, advertising and information supplies & services | 265,000.00 | 387,249.00 |
| Rentals of produced assets | - | - |
| Training expenses | 1,401,019.00 | - |
| Hospitality supplies and services | 317,695.00 | 257,805.00 |
| Other Committee Expense M\$E | - | 5,543,479 |
| Committee Allowance | - | 2,825,420 |
| Office and general supplies and services | 1,214,600.00 | 866,263.00 |
| Fuel, oil & lubricants | 535,678.00 | 1,100,000.00 |
| Other operating expenses | 196,500.00 | 150,000.00 |
| Bank service commission and charges | 12,265.00 | 21,041.00 |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | 319,180.00 | 704,340.00 |
| Routine maintenance- other assets | 300,000.00 | 145,000.00 |
| TOTAL | 7,803,280.00 | 14,820,220 |

7. Transfer to Other Government Units

| Description | 2022-2023 | 2021-2022 |
|------------------------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 19,758,520.00 | 62,200,000.00 |
| Transfers to Secondary Schools | 6,600,000.00 | 9,700,000.00 |
| Transfers to Tertiary Institutions | - | - |
| TOTAL | 26,358,520.00 | 71,900,000.00 |

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

(Notes to the Financial Statements (Continued))

8. Other Grants and Other transfers

| Description | 2022-2023 | 2021-2022 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 24,000,000.00 | 35,135,215.00 |
| Bursary -Tertiary (see attached list) | 21,333,099.00 | 17,664,950.00 |
| Bursary- Special Schools | - | - |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | - |
| Security Projects (see attached list) | 1,300,000.00 | 2,400,000.00 |
| Sports Projects (see attached list) | 44,200.00 | 5,977,739.00 |
| Environment Projects (see attached list) | - | - |
| Emergency Projects (see attached list) | 4,935,127.00 | 7,626,400.00 |
| Roads Projects | - | - |
| TOTAL | 51,612,426.00 | 68,804,304.00 |

9. Acquisition of Assets

| <u>Non-Financial Assets</u> | 2022-2023 | 2021-2022 |
|--|----------------------|---------------------|
| | Kshs | Kshs |
| Purchase of Buildings | | - |
| Construction of Buildings | - | 94,000.00 |
| Refurbishment of Buildings | 11,692,352.00- | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | | |
| Purchase of office furniture and General Equipment | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | 1,753,320.00 |
| Purchase of Specialized Plant, Equipment and Machinery | - | 2,784,000.00 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | | |
| TOTAL | 11,692,352.00 | 4,631,320.00 |

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

Notes to the Financial Statements (Continued)

10. (A) Oversight Committee Expenses

| Description | 2022-2023 | 2021-2022 |
|-----------------------|---------------------|-----------|
| | Kshs | Kshs |
| COC Members allowance | 686,700.00 | - |
| Other COC expenses | 348,581.00 | - |
| TOTAL | 1,035,281.00 | - |

10. (B) Other Payments

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

11. Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2022-2023 | 2021-2022 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| | (30/6/2023) | (30/6/2022) |
| 11A: Bank Accounts (Cash Book Bank Balance) | | |
| <i>Name Of Bank, Account No. (Main account)</i> | 29,129,698.44 | 29,070,716.00 |
| <i>Name of Bank, account No. (Deposits account)</i> | - | - |
| Total | 29,129,698.44 | 29,070,716.00 |
| | | |
| 11 B: Cash on Hand | Kshs | Kshs |
| | (30/6/2023) | (30/6/2022) |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>Specify</i>) | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

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

12. 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>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer</i> | dd/mm/yy | - | - | - |
| Total | | - | - | - |

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

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

Notes to the Financial Statements (Continued)

13. Deposit and Retention

| | 2022-2023 | 2021-2022 |
|--|--------------|--------------|
| | KShs | KShs |
| Retention as at 1 st July (A) | 4,180,108.00 | 4,180,108.00 |
| Retention held during the year (B) | - | - |
| Retention paid during the Year (C) | 4,180,108.00 | - |
| Closing Retention as at 30 th June D= A+B-C | - | 4,180,108.00 |

Deposits and Retentions aging analysis.

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|----------------------|-------------------|-----------------------------|-------------------|
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| Total | xxx | | xxx | |

14. Gratuity

| | 2022-2023 | 2021-2022 |
|---|------------|------------|
| | KShs | KShs |
| Gratuity as at 1 st July (A) | 318,888.00 | 579,738.00 |
| Gratuity held during the year (B) | - | 318,888.00 |
| Gratuity paid during the Year (C) | 318,888.00 | 579,738.00 |
| Closing Gratuity as at 30 th June D= A+B-C | - | 318,888.00 |

15. Fund Balance B/F

| Description | 2022-2023 | 2021-2022 |
|---------------|----------------------|----------------------|
| | Kshs (1/7/2022) | Kshs (1/7/2021) |
| Bank accounts | 29,070,716.57 | 18,722,232.00 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 29,070,716.57 | 18,722,232.00 |
| Less | | |

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

| | | |
|------------------------------|---|---|
| Payables: - Retention | - | - |
| Payables – Gratuity | - | - |
| Fund Balance Brought Forward | - | - |

[Provide short appropriate explanations as necessary]

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

Notes to the Financial Statements (Continued)

16 Prior Year Adjustments

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

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

17 Changes in Accounts Receivable – Outstanding Imprests

| Description | 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

| Description | 2022-2023 | 2021-2022 |
|---|------------------|--------------------|
| | KShs | KShs |
| Deposit and Retentions as at 1 st July (A) | 4,498,995 | 5,515,367 |
| Deposit and Retentions held during the year (B) | - | 318,888 |
| Deposit and Retentions paid during the Year (C) | - | 1,335,260 |
| closing account payables D= A+B-C | 4,498,995 | 4,498,995 |
| Net changes in accounts payables D-A | - | (1,016,372) |

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

Notes to the Financial Statements (Continued)

19 Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

| Description | 2022-2023 | 2021-2022 |
|-----------------------------|-----------|-----------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

Aging Analysis for Pending Accounts Payables

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|----------------------|----------------|-----------------------------|----------------|
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| Total | xxx | | xxx | |

19.2: Pending Staff Payables (See Annex 2)

| Description | 2022-2023 | 2021-2022 |
|---------------------------|-----------|-------------------|
| | Kshs | Kshs |
| NGCDFC Staff | - | 318,888.00 |
| Others (<i>specify</i>) | - | - |
| Total | - | 318,888.00 |

Aging Analysis for staff Payables

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|----------------------|----------------|-----------------------------|----------------|
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| Total | xxx | | xxx | |

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

19.3: Unutilized Fund (See Annex 3)

| Description | 2022-2023 | 2021-2022 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 514,007 | 14,494,218 |
| Committee expense | 1,950 | |
| Use of goods and services | 4,882,919 | 1,802,741 |
| Amounts due to other Government entities (see attached list) | 61,484,450 | 28,470,000 |
| Amounts due to other grants and other transfers (see attached list) | 22,093,415 | 6,242,218 |
| Acquisition of assets | 3,329,439 | 15,972,621 |
| Oversight Committee Expenses | - | - |
| Other Payments (Strategic Plan) | 3,500,000 | 1,588 |
| Funds pending approval | - | 692,578 |
| Total | 95,806,180 | 54,675,964 |
| | | |

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

19.4: PMC account balances (See Annex 5)

| Description | 2022-2023 | 2021-2022 |
|--|---------------------|----------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 6,352,333.00 | 41,907,865.00 |
| Total | 6,379,816.00 | 41,907,875.00 |

19.5 Related Party Transactions

| | <i>Insert current FY</i> | <i>Insert Comparative FY</i> |
|--|--------------------------|------------------------------|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | xxx | xxx |
| | | |
| Transaction with the NGCDF Board | | |
| Receipts from the NGCDF Board during the year | xxx | xxx |
| Total | xxx | xxx |

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

20 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 | | | | | |

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

Annex 2 - Analysis of Pending Staff Payables

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

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

Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance |
|---|---|---------------------|---------------------|
| | | 2022-2023 | 2021-2022 |
| Compensation of employees | Salary for staff | 514,007.00 | 1,494,218 |
| Committee allowances | Facilitation of office operation | 1,950.00 | 0 |
| Use of goods and services | Facilitation of office operation | 4,596,448.00 | 1,802,741 |
| Sub-Total | | 5,112,405.00 | 3,296,959 |
| Amounts due to other Government entities | | | |
| Sesianin Primary | Construction to completion of one classroom and four door toilets | 1,700,000 | |
| Naiben Primary | Construction to completion of one classroom and four door toilets | 1,700,000 | |
| Kapsibewa Primary | Construction to completion of one classroom and three door pit latrines | 1,600,000 | |
| Chapin Primary | Construction to completion of one classroom. | 1,200,000 | |
| Koiser Model Primary | Construction to completion of two classroom | 2,400,000 | |
| Kormor Primary | Construction to completion of one classroom | 1,200,000 | |
| Chemintany primary | Construction to completion of Administration block comprising of 4 officers. | 3,000,000 | |
| Kapluk Primary school | Renovation to completion of 5 classrooms: re-roofing, plastering, fixing of doors and windows, glazing, painting, and branding. | 2,400,000 | |
| Barwessa Primary School | Additional funds for plastering, Glazing, fascia board, wiring and painting of administration block with four offices. | 800,000 | |

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

| | | | |
|------------------------------|--|-----------|--|
| Chepkesin Primary | Additional funds for Fixing of window, doors, Plastering, electrical works, Keying and painting boys dormitory. | 1,034,782 | |
| Kapturo Primary School | Construction of Dormitory | 2,000,000 | |
| Tirimionin Primary School | construction of one class rooms | 88,879 | |
| Koindui Primary School | construction of one class rooms | 1,000,000 | |
| Kaptigit Primary School | construction of two class rooms | 2,000,000 | |
| Rormoch pry school | Construction of two class rooms | 2,000,000 | |
| Kaptere Day Secondary | Construction to completion of two classrooms. | 2,400,000 | |
| Moi high school Kabartonjo | Construction of 400-capacity Dining hall to roofing. | 5,000,000 | |
| Bartolimo Day Secondary | Construction to completion of two classrooms. | 2,400,000 | |
| Kiptolelyo Secondary School | Construction to completion of two classrooms. | 2,400,000 | |
| Ruth Kiptui Secondary | Construction of 200 capacity girls Dormitory to the lintel level | 5,000,000 | |
| Kampi ya samaki Secondary | Additional funds for completion of science laboratory capacity 250 students; Plastering internal and external work, electrical works and painting. | 3,900,000 | |
| Kinyach Secondary School | Additional funds for completion of science laboratory capacity 200 students; Plastering internal and external work, electrical works and painting. | 1,300,000 | |
| Moi day secondary Kabartonjo | Additional funds for completion of twin laboratory capacity 200 students; Plastering internal and external work , electrical works and painting. | 3,500,000 | |
| Bartolimo Secondary School | Additional funds for completion of an ongoing One storey Dormitory capacity of 40 double deckersof Walling, roof work, electrical works, fixing of windows and doors, plumbing and painting works. | 2,618,998 | |

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

| | | | |
|---------------------------------------|--|-----------|-----------|
| Arap Moi Secondary School Bartabwa | Additional funds for Plastering, Keying, electrical works, plumbing and painting works of an ongoing modern Kitchen. | 1,000,000 | |
| Kimugul Secondary School | Additional funds for Plastering, Keying, electrical works, plumbing and painting works of an ongoing science laboratory. | 3,300,000 | |
| Kapluk sec school | Completion of library | 500,000 | |
| Mormorio primary school | Renovation of four classrooms | | 4,000 |
| Tiriminin primary school | Renovation of four classrooms | | 166,000 |
| Kirinygalia primary school | Construction of two class rooms | | 2,000,000 |
| Kapkirwok primary school | Construction of two class rooms | | 2,000,000 |
| Ngeiwan primary school | Construction of two class rooms | | 2,000,000 |
| Sumeiyon primary school | Construction of one class rooms | | 1,000,000 |
| Korosechun primary school | Construction of two class rooms | | 2,000,000 |
| Koindui primary school | construction of one class rooms | | 1,000,000 |
| Rornoch primary school | Construction of two class rooms | | 2,000,000 |
| Biringweny primary school | Construction of one class rooms | | 1,000,000 |
| Kaptigit primary school | construction of two class rooms | | 2,000,000 |
| Ayatya primary school | Construction of one class rooms | | 1,000,000 |
| Kaptorot primary school | Completion of three classrooms | | 500,000 |
| Bartabwa primary school | Renovation of three class rooms | | 1,200,000 |
| Boin primary school | Purchase of three acres of land | | 2,000,000 |
| Chesangich primary school | Construction of two class rooms | | 2,000,000 |
| Boin primary | Purchase of land | | 1,000,000 |
| Kapkwang primary | Completion of classroom | | 300,000 |
| Rondinin primary | Completion of classroom | | 200,000 |
| Kapkirwok secondary school | Completion of administration block | | 300,000 |
| Kinyach secondary school | Construction of laboratory | | 2,000,000 |
| Kampi ya samaki secondary school | Construction of laboratory | | 1,300,000 |

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

| | | | |
|--|--------------------------------------|-------------------|-------------------|
| Kapluk secondary school | Completion of library | | 1,000,000 |
| Sibilo secondary | Completion of classrooms | | 300,000 |
| Poi secondary | Completion of classrooms | | 100,000 |
| Kapluk secondary | Completion of library | | 500,000 |
| Tirimionin secondary | Completion of classrooms | | 400,000 |
| Kimugul secondary | Construction of dormitory | | 2,000,000 |
| Kapturo primary school | Construction of 2 classroom | | 2,000,000 |
| Sub Total | | 57,442,659 | 33,270,000 |
| Amounts due to other grants and other transfers | | | |
| BURSARY- TERTIARY/UNIVERSITIES | Payment of bursary to needy students | 666,901 | - |
| Special Needs | Payment of bursary to needy students | 4,130,352 | - |
| SPORTS | Facilitation of sports activities | 1,705,800 | 44,205 |
| EMERGENCY | Emergency intervention | 5,645,063 | 1,398,014 |
| Primary Schools | | | |
| Boin Primary | | 1,000,000 | |
| Kapkwang primary | | 300,000 | |
| Rondinin Primary | | 200,000 | |
| Secondary schools | | | |
| Sibilo Secondary | | 300,000 | |
| Poi secondary | | 100,000 | |
| Kapluk Secondary | | 500,000 | |
| Tirimionin Secondary | | 400,000 | |
| Kimugul Secondary | | 2,000,000 | |
| Sub-Total | | 16,948,116 | 1,442,219 |
| | | | |
| | | | |

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

| | | | |
|---|--|---------------------|-------------------|
| Acquisition of assets | | | |
| CONSTRUCTION OF NGCDF OFFICE | Construction of NG-CDF office | 3,329,439 | 15,926,007 |
| PURCHASE OF FURNITURE AND EQUIPMENTS | Purchase of furniture | - | 46,614 |
| Sub-Total | | 3,329,439 | 15,972,621 |
| Environment | | | |
| Ossen Primary School | Purchase of Water Harvesting Equipment | 250,000 | |
| Bartogo Primary School | " | 250,000 | |
| Kapngetyo Primary School | " | 250,000 | |
| Kapchepkor Primary School | " | 250,000 | |
| Akoryan Primary School | " | 250,000 | |
| Sub-Total | | 1,250,000 | |
| Security Projects | | | |
| Katiorin Chiefs office | Completion of Chiefs Office | 2,500,000 | |
| Kaboskei Kerio Location Chiefs | Construction of Chiefs Office | 2,500,000 | |
| Kipcherere location Chiefs office | Construction of Chiefs Office | 2,500,000 | |
| Kinyach Chiefs office | Construction of Toilets at Chiefs Office | 300,000 | |
| Sub-Total | | 7,800,000 | |
| | | | |
| Oversight Committee Expenses (itemize) | | 415,595 | |
| Sub-Total | | 415,595 | |
| | | | |
| Others (Strategic Plan) | | 3,501,588 | 1,588 |
| Sub-Total | | 3,501,588.00 | 1,588 |
| | | | |
| Funds Pending Approval | Katiorin Resource Centre | | 500,000 |
| Sub-Total | | | 500,000 |

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

| | | | |
|---------------------------------|--|-------------------|-------------------|
| Unallocated Fund | | | |
| AIA - Sale of Tender | | 2,000 | 186,200 |
| PMC savings - Interest Received | | 4,378 | 4,348 |
| Sub Total | | 6,378 | 190,548 |
| Grand Total | | 95,806,181 | 54,675,965 |

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

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At 2022-2023 |
|--|----------------------------------|-------------------------------------|-------------------------------------|---|
| Land | | | | |
| Buildings and structures | 53,833,345 | 15,021,791 | | 68,855,136 |
| Transport equipment | 5,757,813 | | | 5,757,813 |
| Office equipment, furniture and fittings | 6,208,686 | | | 6,208,686 |
| ICT Equipment, Software and Other ICT Assets | 3,500,976 | | | 3,500,976 |
| Other Machinery and Equipment | | | | |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 69,300,820 | 15,021,791 | | 84,322,611 |

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

Annex 5 –PMC Bank Balances as at 30th June 2023

| NO. | PMC NAME | Account Number | Bank | Date A/C OPENED | Bank Balance | Bank Balance |
|-----|---------------------------|----------------|------------|-----------------|--------------|--------------|
| | | | | | 2022/23 | 2021/22 |
| 1 | Akoroyan Pry school | KCB | 1112276831 | 2/8/2020 | 33,714 | 5,971 |
| 2 | Bartum Pry school | KCB | 1110726910 | 2/8/2020 | 20,120 | 460,157 |
| 3 | Biringweny pry. School | KCB | 1111069158 | 14/7/2020 | 819 | 198,882 |
| 4 | Kamotiony Pry School | KCB | 1297227751 | 12/6/2021 | 9,474 | 1,239 |
| 5 | Kampi ya Samaki Sec. Sch | KCB | 1109880006 | 19/07/2020 | 930 | 710,130 |
| 6 | Kapkole pry. School | KCB | 1110746962 | 23/06/2021 | 19,649 | 19,649 |
| 7 | Karimo pry School | KCB | 1124842977 | 10/8/2020 | 704 | 830 |
| 8 | Koindui Pry School | KCB | 1111033846 | 14/7/2020 | 1,305 | 1,557 |
| 9 | Loruk pry. School | KCB | 1168270049 | 15/6/2021 | 395 | 822,667 |
| 10 | Moinonin Pry. School | KCB | 1110522444 | 14/7/2022 | 7,347 | 8,790 |
| 11 | Rondinin Pry School | KCB | 1111061416 | 17/06/2022 | 285,155 | 1,137,607 |
| 12 | Rormoch pry school | KCB | 1210467577 | 16/4/2022 | 32,590 | 2,916 |
| 13 | Tibingar pry school | KCB | 1110870213 | 14/7/2022 | 28,066 | 199,143 |
| 14 | Yatia secondary school | KCB | 1171922094 | 10/8/2020 | 7,881 | 9,072 |
| 15 | Sutiechun pry school | KCB | 1158652763 | 10/8/2022 | 87,013 | 2,000,925 |
| 16 | Aiyabo Pry. School | KCB | 1129801349 | 14/7/2021 | 138 | 413,829 |
| 17 | Barkebo Pry. School | KCB | 1296495590 | 14/8/2022 | 272,079 | 1,997,950 |
| 18 | Bartolimo Sec School | KCB | 1110344651 | 10/8/2022 | 853,943 | 1,014,917 |
| 19 | Boin Pry School | KCB | 1296355497 | 10/8/2022 | 1,739 | 10 |
| 20 | Emboruto pry School | KCB | 1110764383 | 10/8/2022 | 411 | 56,728 |
| 21 | Kasok Pry School | KCB | 1110722710 | 10/8/2022 | 96 | 222 |
| 22 | Kibiriyokwonin pry school | KCB | 1135859906 | 10/8/2021 | 2,202 | 3,393 |
| 23 | Kitibei pry school | KCB | 1296660133 | 10/8/2022 | 408,404 | 997,950 |
| 24 | Kureschun Pry. School | KCB | 1110776675 | 10/8/2022 | 19,963 | 214,280 |
| 25 | Mondo Pry School | KCB | 1111073309 | 10/8/2022 | 5,368 | 91,559 |

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

| NO. | PMC NAME | Account Number | Bank | Date A/C OPENED | Bank Balance | Bank Balance |
|-----|------------------------|----------------|-------------|-----------------|--------------|--------------|
| | | | | | 2022/23 | 2021/22 |
| 26 | Torokwonin Pry school | KCB | 1172033404 | 10/8/2022 | 1,249 | 828,601 |
| 27 | Rebeko pry school | KCB | 1274618959 | 10/8/2021 | 12,162 | 545,505 |
| 28 | Tirimionin pry school | KCB | 12860113410 | 10/8/2022 | 525,435 | 1,772,887 |
| 29 | Kapkirwok Pry.School | KCB | 1110768052 | 10/8/2021 | 1,062 | 1,062 |
| 30 | Kapkirwok Sec School | KCB | 1109780230 | 10/8/2022 | 28,808 | 1,830 |
| 31 | Kapkomon Pry Schools | KCB | 1112771778 | 10/8/2022 | 499,070 | 904,347 |
| 32 | Kapkwang sec. school | KCB | 1291178228 | 10/8/2020 | 67 | 1,055,290 |
| 33 | Kaptumin Pry. School | KCB | 1110479468 | 10/8/2022 | 252,080 | 253,397 |
| 34 | Kirinygalia pry school | KCB | 1111253978 | 10/8/2022 | 3,308 | 3,686 |
| 35 | Korosechun Pry.school | KCB | 1112290567 | 10/8/2020 | 4,064 | 4,316 |
| 36 | Mormorio Pry School | KCB | 1135446474 | 10/8/2020 | 708 | 960 |
| 37 | Ngeiwan Pry. School | KCB | 1140500104 | 10/8/2022 | 3,750 | 3,750 |
| 38 | Nuregoi Pry School | KCB | 1110559054 | 10/8/2022 | 14,344 | 557,913 |
| 39 | Seremwo Pry. School | KCB | 1136150374 | 10/8/2022 | 29,269 | 2,001,483 |
| 40 | Sogom Pry School | KCB | 1110510268 | 10/8/2021 | 71 | 902,276 |
| 41 | Sumeiyon Pry School | KCB | 1110562586 | 10/8/2022 | 940 | 1,066 |
| 42 | Tiloi pry sch | KCB | 1183686919 | 10/8/2022 | 173,475 | 2,000,788 |
| 43 | Kapkiamo pry school | KCB | 1110567677 | 10/8/2022 | 411 | 1,602 |
| 44 | Kabarbet pry school | KCB | 1112251464 | 10/8/2021 | 77,669 | (939) |
| 45 | Arap Moi sec. school | KCB | 1225954010 | 10/8/2022 | 464,291 | 2,200,188 |
| 46 | Bartabwa Pry School | KCB | 1303189968 | 10/8/2020 | 2,349 | - |
| 47 | Barinter pry school | KCB | 1283977613 | 10/8/2022 | 1,982 | 295,713 |
| 48 | Kapng'etyo pry school | KCB | 1119497086 | 10/8/2020 | 507,632 | 508,949 |
| 49 | Kapturo Pry.school | KCB | 1111830819 | 10/8/2022 | 1,827 | 1,827 |
| 50 | Kibenos pry school | KCB | 1293339946 | 10/8/2022 | 717 | 1,956,250 |
| 51 | Kinyach pry school | KCB | 1155218914 | 10/8/2022 | 50,262 | 1,699 |

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

| NO. | PMC NAME | Account Number | Bank | Date A/C OPENED | Bank Balance | Bank Balance |
|-----|--------------------------------|----------------|------------|-----------------|--------------|--------------|
| | | | | | 2022/23 | 2021/22 |
| 52 | Kinyach mixed sec school | KCB | 1294777610 | 10/8/2021 | 4,893 | 1,028,849 |
| 53 | Kinyach chiefs office | KCB | 1294078798 | 10/8/2021 | 7,578 | 1,969,410 |
| 54 | Moigutwo Pry School | KCB | 1110870264 | 10/8/2021 | 37,156 | 314,599 |
| 55 | Toboroi Pry. School | KCB | 1135611815 | 10/8/2022 | 1,708 | 518,331 |
| 56 | Kisitet pry school | KCB | 1293339741 | 10/8/2022 | 66,569 | 2,000,500 |
| 57 | Barsiso pry school | KCB | 1287566987 | 10/8/2021 | 170,475 | 1,999,974 |
| 58 | Ayatya Pry. School | KCB | 1110547943 | 10/8/2022 | 1,640 | 2,018 |
| 59 | Barwessa Pry. School | KCB | 1111225494 | 10/8/2022 | 116 | 1,433 |
| 60 | Chemura pry school | KCB | 1234183293 | 10/8/2020 | 210 | 1,153,365 |
| 61 | Cheptigit Pry. School | KCB | 1125318333 | 10/8/2022 | 848 | 974 |
| 62 | Chesangich Pry school | KCB | 1131294696 | 10/8/2022 | 1,117 | 1,243 |
| 63 | Kapkarani Pry School | KCB | 1134744528 | 10/8/2020 | 799 | 1,051 |
| 64 | Kapluk Sec. School | KCB | 1167785118 | 10/8/2022 | 26,299 | 138,795 |
| 65 | Kaptigit Pry School | KCB | 1103496808 | 10/8/2022 | 110,016 | 110,142 |
| 66 | Katibel Sec. School | KCB | 1109526008 | 10/8/2020 | 51,673 | 560,091 |
| 67 | Kiptolelyo Pry. School | KCB | 1110590210 | 10/8/2020 | (500) | 61,301 |
| 68 | Litein Pry School | KCB | 1110692307 | 10/8/2022 | 111,546 | 241,863 |
| 69 | Maramar Pry School | KCB | 1110792611 | 10/8/2021 | 493,535 | 666,606 |
| 70 | Maregut primary school | KCB | 1110764197 | 10/8/2022 | 199,058 | 200,501 |
| 71 | Muchukwo Chiefs office/AP camp | KCB | 1175281840 | 10/8/2022 | 93,450 | 474,646 |
| 72 | Muchukwo Pry. School | KCB | 1110589646 | 10/8/2021 | 93 | 1,284 |
| 73 | Tilingwo pry school | KCB | 1110680686 | 10/8/2020 | 63,525 | 733,170 |
| 74 | Kaptoin pry school | KCB | 1110981279 | 10/8/2021 | 30,748 | 30,748 |
| 75 | Kormor pry school | KCB | 1164000519 | 10/8/2020 | 28,267 | 2,002,084 |
| 76 | Kaptorot pry school | KCB | 1281876453 | 10/8/2021 | 121,342 | 1,468,349 |

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

| NO. | PMC NAME | Account Number | Bank | Date A/C OPENED | Bank Balance | Bank Balance |
|-------|-----------------------|----------------|------------|-----------------|--------------|--------------|
| | | | | | 2022/23 | 2021/22 |
| 77 | Rosondonin pry School | KCB | 1111233993 | 10/8/2021 | 1,148 | 51,729 |
| TOTAL | | | | | 6,379,816 | 41,907,865 |

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

Annex 6: Progress n Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| 1. | Variance in Compensation of Employees | The statement of receipts and payments reflect compensation of employees of Kshs 2,064,552. However, the supporting schedules reflects Kshs. 1,676,952 resulting to unreconciled variance of Kshs. 387,600. In the circumstances, the accuracy and fair statement of compensation of employees of Kshs. 2,064,552 for the year ended 30 June, 2022 could not be confirmed. | <i>Resolved</i> | |
| 2. | Variance between Financial Statements and Supporting Schedules | The statement of receipts and payments reflects use of goods and services of Kshs. 14,820,220 which differed with the supporting schedules amount of Kshs.9,663,068 resulting to unreconciled variance of Kshs.5,154,981 In the circumstances, the accuracy and fair statement of the use of goods and services of Kshs.14,820,220 for the year ended 30 June, 2022 could not be confirmed. | <i>Resolved</i> | |
| 3. | Transfers to Other Government Units | The statement of receipts and payments reflects transfers to other government units of Kshs 71,900,000. However, the project management committee bank statements, expenditure returns and project implementation status report in support of the amount were not provided for audit. In the circumstances, the accuracy and fair statement of transfers to other government units of Kshs.71,900,000 for the year ended 30 June, 2022 could not be confirmed | <i>Resolved</i> | |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---------------------------------------|--|-----------------------------------|--|
| 4. | Unsupported Bursary Payments | <p>The statement of receipts and payments reflects other grants and payments of Kshs. 68,804,304. The amount includes bursary payments to Secondary Schools of Kshs.35,135,215 and Tertiary Institutions of Kshs.17,664,950 all totaling Kshs.52,800,165 which are not supported by detailed schedules indicating student name, admission number, cheque number, amount awarded and name of institution.</p> <p>In the circumstances, the propriety, accuracy and fair statement of bursary payments of Kshs.52,800,165 for the year ended 30 June, 2022 could not be confirmed.</p> | | |
| 5. | Unsupported Sports Expenditure | <p>Included in other grants and transfers of Kshs 68,804,304 is Kshs.5,977,739 incurred on sports expenditure which differs with the supporting schedule of Kshs 6,428,739 resulting to unreconciled variance of Kshs 410,000. Further, no store receipt and issue vouchers together with the distribution list of items procured were provided for audit.</p> <p>In the circumstances, the validity, accuracy and fair statement of the sports expenditure of Kshs.6,428,739 for the year ended 30 June, 2022 could not be confirmed</p> | <i>Resolved</i> | |
| 6. | Acquisition of Assets | <p>The statement of receipts and payments reflects acquisition of assets of Kshs.4,631,320. The amount includes Kshs.94,000 incurred on construction of building whose certificate of acceptance and documentation were not provided for audit. The amount also includes purchase of Information Communication Technology (ICT) equipment, software and other assets of Kshs.1,753,320 in respect to internet facility. However, from the March 2023 the Fund offices had no access to internet facilities.</p> <p>In the circumstances, the accuracy and fair statement of acquisition of assets of Kshs.4,631,320 for the year ended 30 June, 2022 could not be confirmed.</p> | <i>Resolved</i> | |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| 7. | Cash and Cash Equivalents | <p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs. 29,070,716. However, the bank reconciliation statement presented in support of the balance reflects payments in cashbook not yet recorded in bank statement (unpresented cheques) of Kshs. 1,717,493 whose clearance were not supported by subsequent bank statements.</p> <p>In the circumstances, the accuracy and completeness of cash and cash equivalent balance of Kshs.29,070,716 as at 30 June, 2022 could not be confirmed.</p> | <i>Resolved</i> | |
| 8. | Unsupported Project Management Committee Bank Balances | <p>Annex 5 to the financial statements reflects project management committee bank balances of Kshs.41,907,865 and balance brought forward of Kshs.79,551,792. However, the Management Committee (PMC) bank balances, expenditure returns and project implementation status reports in support of the balances were not provided for audit.</p> <p>In the circumstances, the accuracy and fair statement of project management committee account bank balances of Kshs.41,907,865 as at 30 June, 2022 could not be confirmed.</p> | <i>Resolved</i> | |
| 9. | Budgetary Control and Performance | <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.216, 710,263 and Kshs.192,121,283 respectively resulting to underfunding of Kshs.24,588,879. The statement also reflects final expenditure budget</p> | <i>Resolved</i> | |

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

| 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) |
|--|-----------------------------------|---|-----------------------------------|--|
| | | <p>and actual on comparable basis of Kshs.216,896,361 and Kshs.162, 220,396 respectively resulting to an overall budget under performance by Kshs.54,675,965.</p> <p>The budget under funding and underutilization implies that the residents did not receive the envisaged services contrary to values and principles of public service as provided for under Article 232 (1- c) of the Constitution, which requires responsive, prompt, effective, impartial and equitable provision of services.</p> | | |



.....
 Name Donis Benda
 Fund Account Manager.