



REPORT

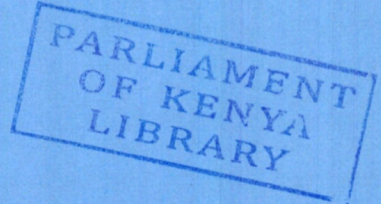
THE NATIONAL ASSEMBLY

DATE: 21 JUN 2023 WED

TABLED
BY:

Hon. Kimani Ichungu
leader, majority
Finlay Muriuki

CLERK OF
THE TABLE:



THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - NANDI HILLS
CONSTITUENCY**

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



NANDI HILLS CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

Table of Content

Table of Content.....	ii
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. NG-CDFC CHAIRMAN’S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES.....	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING	12
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	16
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- NANDI HILLS CONSTITUENCY FOR THE YEAR ENDED JUNE 30, 2022.</i>	18
VII. STATEMENT OF RECEIPTS AND PAYMENTS	19
VIII. STATEMENT OF ASSETS AND LIABILITIES	20
IX. STATEMENT OF CASHFLOW.....	21
X. SUMMARY STATEMENT OF APPROPRIATION	24
X. BUDGET EXECUTION BY SECTORS AND PROJECTS.....	24
XI. SIGNIFICANT ACCOUNTING POLICIES	32
XII. NOTES TO THE FINANCIAL STATEMENTS	37

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Nandi Hills Constituency NG-CDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

1.	A.I.E holder	Gloria Mwasi
2.	Sub-County Accountant	Mr. Stanley Kiptoo
3.	Chairman NGCDFC	Mr. Felix Tanui
4.	Member NGCDFC	Mrs. Ednah Cherubet

(d) Fiduciary Oversight Arrangements

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

(e) Nandi Hills Constituency NGCDF Headquarters

P.O. BOX731-30100,
Nandi East Deputy County Commissioner Building,
Nandi Hills, Kenya.

(f) Nandi Hills Constituency NGCDF Contacts

Nandi East District Headquarters
Nandi Hills Township
P.O Box 731-30100
Nandi Hills Kenya
Telephone: (254) 0712990222
E-mail: cdfnandihills@ngcdf.go.ke
Website: www.ngcdfnandihills.go.ke

(g) Nandi Hills Constituency NGCDF Bankers

Equity Bank Kenya Limited
Nandi Hills Branch
ACC NO; 0920261628747
P O Box 2220-30100
Nandi Hills Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



Felix Tanui
NG CDFC Chairman

Introduction

On behalf of Nandi Hills NG-CDF Committee and staff, I am profoundly glad to present the FY 2021/2022 annual report and financial statements for the Nandi Hills National Government Constituencies Development Fund. During the FY 2021/2022, the Nandi Hills NG-CDF Committee continued to discharge its core mandate in prudent, transparent and accountable management of the Fund. In so doing, the Committee considered project proposals from the residents of Nandi Hills constituency and ensured that all approved projects meet the requirements of Sec 24 of the Act. To ensure effective management of the Fund, the Committee also ensured timely disbursement of funds to projects in addition to undertaking capacity building of all the Project Management Committees (PMCs) in the Constituency. During the period as well, there was close monitoring and evaluation of the funded projects to ensure delivery of planned project activities which achieving value for money.

I wish to reiterate that the Nandi Hills NG-CDF Committee registered exemplary performance in the year under review as demonstrated by successful implementation of projects, programmes and activities in the sectors of education, security, sports and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2016). Indeed we can affirm that the Fund augmented the National Government's infrastructure development efforts in the education sector through construction, renovation and equipping of schools.

Project Funding

During the FY 2021/2022 NGCDF funded a total of 106 classrooms, 3 laboratories, 3 school buses as well as the purchase of 5.4 acres of land for the expansion of schools, 4 dining halls, 1 dormitory and 2 storey buildings. This funding allocation for various education infrastructure contributed immensely towards education infrastructure development across the Constituency while supporting the 100% Government policy on transition from primary to secondary schools. In the security sector, the Nandi Hills NG-CDF Committee supported the construction of 6 security facilities which includes chiefs' offices and purchase of 1.8 acres of land during the period. The support has gone a long way in ensuring effective service delivery to the citizenry in the sector while further contributing to the overall enhanced security in the Constituency.

Bursary Management

During the FY 2021/2022, the Committee also allocated funds for bursary, mocks and CATs as provided for in the Act. A total of ksh. 30,075,117.73 was allocated as bursary to needy students in the Constituency during the year who were identified using the developed bursary award guidelines and criteria. The funding was allocated to bright but needy students from across the Constituency as vetted during public participation forums. The disbursement of bursary to identified needy students further helped in increasing transition, retention, completion and access to education in Nandi Hills Constituency.

Budget Performance

In the financial year 2021/2022 Nandi Hills NG-CDF budget performance against actual amounts for current year based on economic classification and programmes, was derailed by untimely and unpredictable disbursement of funds to the Constituency by the NG-CDF Board. In the financial year ended June 30th, 2022, Nandi Hills NG-CDF had a cumulative approved budget of Kshs. 137,088,879.00 which was received in full amount.

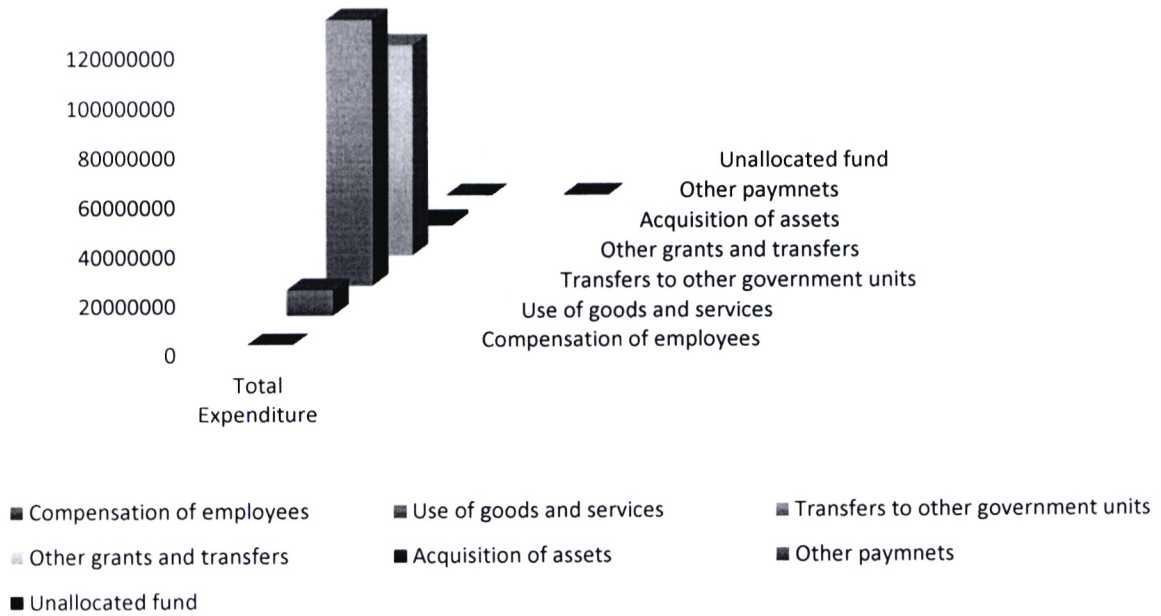
Funds Disbursements

I wish to report that during the FY 2021/2022, Kshs. 107,150,000 was disbursed as transfers to other government units and Kshs 84,585,292 was disbursed as other grants and transfers for the implementation of the approved projects during the financial year.

The performance during the year is summarised as follows:-

PAYMENTS				
Compensation of Employees	4,036,552	2,188,340	1,848,212	54.2%
Use of goods and services	10,880,902	10,399,169	481,733	95.6%
Transfers to Other Government Units	126,650,000	107,150,000	19,500,000	84.6%
Other grants and transfers	92,665,844	84,585,292	8,080,552	91.3%
Acquisition of assets	1,950,000	1,656,725	293,275	85.0%
Other Payments (Strategic Plan & ICT)	12,147	-	12,147	0.0%
Unallocated Fund	-	-	-	0.0%
TOTAL	236,195,446	205,979,526	30,215,919	87.2%

Total Expenditure



Herein attached are pictorials to depict successful projects undertaken during the year.



Ainapngetuny High School – School Bus Project Fully Funded by NG-CDF Nandi Hills F/Y 2021/2022

Emerging Issues

I wish to indicate that the emergent issues are as follows:-

1. Education, security, sports, environment, water and roads sectors almost entirely depend on NG-CDF on infrastructure development.
2. Prioritization of projects to fund is becoming more difficult due to the numerous high impacts and deserving projects being proposed by the residents.
3. Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures to cater for the residents.
4. There's a growing need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

NG-CDF Implementation Challenges

Overdependence of the fund by the public and National government functions on all development related needs. To address this, Nandi Hills NG-CDF Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency.

Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets and implementation of approved projects. To address this, Nandi Hills NG-CDF Committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMCs) as soon as it receives.

Many projects are allocated funds- leading to projects receiving insufficient funds. To address this challenge, Nandi Hills-CDF is focusing on allocating enough funds to complete the project within at most 2 years.

Moving forward Nandi Hills NG-CDF Committee remain steadfast in delivering on our mandate of transforming lives (maendeleo Kwa wote) thus creating a better society for all.



.....
Mr. Felix Tanui

Chairman Nandi Hills NGCDF Committee

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Nandi Hills Constituency 2018-2022* plan are to:-

- a) Improve education standards.
- b) Improve security.
- c) Conserve the environment.
- d) Nurture talent through sporting activities and art
- e) Increase youth, women and persons with disability participation in development objectives.
- f) Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	In FY 21/22 -among others, we increased number of classrooms by 30, dormitories by 5, laboratories by 3, school busses by 3 and renovations of 55 classrooms in the following schools/institutions

			beneficiaries at all levels	-St. Marys High School Soiyet -Kapelmet Day Sec. School. -Ainapnetuny High School. - Ndururo Primary School - Kabikwen Primary School -Bursary beneficiaries at all levels were approximately 12,000 across all levels of Education
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 21/22 Webuilt (6) 3-roomed Chief's offices in Taito, Kibabet and Kosoiywo among others.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 21/22-we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools as per the attached code list.
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 21/22 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.

Nandi Hills Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2022

Constituency	Objective	Impact	Indicator	Performance
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 21/22 -we constructed Pit latrine blocks in various schools When the schools were facing immediate closure by the county department of health.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING

Nandi Hills 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 Nandi Hills NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Nandi Hills 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 Nandi Hills has security as a priority area with intention to provide better working environment for the security providers within the constituency as well as 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 Nandi Hills 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 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

Environmental Performance

As climate issues intensify, NGCDF Nandi Hills operations and people are helping to create an environment friendly and sustainable future, based on a policy that reduces the organisations energy related carbon emissions on the environment.

This policy is evident in among others:-

- i. The successful distribution and planting of thousands of tree seedlings in schools and public areas coupled with holding annual environmental awareness and conservation meets in the community.
- ii. Reduction in energy and paper consumption in our offices, by limiting hardcopy document printouts, recycling paper, use of natural ventilation and lighting as well as reducing staff travel.

These efforts however continue to face a number of shortcomings, including among others,

- i. Lack of awareness in the community and society on the need to conserve the environment. To address this:-
 - a) NG-CDF supported students carry out environmental conservation activities example planting trees once in an academic calendar.
 - b) NG-CDF sponsored sporting activities/ tournament bringing communities together and sensitizing them on environmental conservation matters.
 - c) NG-CDF staff have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.
- ii. Long droughts and erratic rainfall patterns derailing the success of the tree planting exercise.
- iii. Limited resources directed to investment in renewable sources of energy.

Notable effort is particularly being dedicated to manage biodiversity and waste disposal where installation of bio digesters and incineration of waste is encouraged in all our practices.

2. Employee Welfare

We invest in providing the best working environment for our employees. Nandi Hills 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 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. Nandi Hills NGCDF 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.

3. Marketplace Practices

Nandi Hills NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:-

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption.

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement.
- d) Product stewardship by safeguarding consumer rights and interests.

4. Community Engagements

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Nandi Hills Constituency is responsible for the preparation and presentation of the NGCDF Nandi Hills's financial statements, which give a true and fair view of the state of affairs of the NGCDF Nandi Hills for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF Nandi Hills; (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 NGCDF Nandi Hills; (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-Nandi Hills Constituency accepts responsibility for the NGCDF Nandi Hills'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 NG-CDF Nandi Hills's financial statements give a true and fair view of the state of NGCDF Nandi Hills's transactions during the financial year ended June 30, 2022, and of the NGCDF Nandi Hills's financial position as at that date. The Accounting Officer in charge of the NGCDF-Nandi Hills Constituency further confirms the completeness of the accounting records maintained for the NGCDF Nandi Hills, which have been relied upon in the preparation of the NGCDF Nandi Hills's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Nandi Hills Constituency confirms that the NGCDF Nandi Hills has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF Nandi Hills'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 NGCDF Nandi Hills financial

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Nandi Hills Constituency financial statements were approved and signed by the Accounting Officer on 15th September 2022.



Chairman NGCDF Committee
Name: Mr. Felix Tanui



Fund Account Manager
Name: Gloria Mwasi

REPUBLIC OF KENYA



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

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nandi Hills Constituency set out on pages 19 to 61, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies

and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Committee Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,399,169 which, as disclosed in Note 5 to the financial statements includes an amount of Kshs.6,262,900 for committee expenses. However, Management did not provide support for the expenses, and its increase of 53% from the prior year amount of Kshs.4,104,400 to Kshs.6,262,900.

In the circumstances, the accuracy, completeness and propriety of the committee expenses of Kshs.6,262,900 could not be confirmed.

2. Irregular Training Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,399,169 which, as disclosed in Note 5 to the financial statements includes an amount of Kshs.6,262,900 for committee expenses. Included in this expenditure is an amount of Kshs.1,076,900 being training expenses incurred between 19 December, 2021 and 23 December, 2021 through payment vouchers number 150, 151 and 152.

Examination of supporting documentation revealed the following anomalies:

- i. Ten (10) committee members were paid five (5) days allowance amounting to Kshs.250,000. However, the training lasted for only two (2) days from 21 December, 2021 to 22 December, 2021 as evidenced by the duly signed attendance register. Signed attendance register and minutes to support the remaining three (3) days were not provided for audit verification. The Committee members were therefore overpaid by an amount of Kshs.150,000.
- ii. Members of staff were paid five (5) days allowance amounting to Kshs.90,000. However, the training lasted for only two (2) days from 21 December, 2021 to 22 December, 2021 as evidenced by the duly signed attendance register. Signed attendance register and minutes to support the remaining three (3) days were not provided for audit verification. The staff were therefore overpaid by an amount of Kshs.54,000.

Further, stores receipt notes to show how the items were received from the suppliers, inspection and acceptance committee reports and a distribution schedule for the sports equipment, uniforms and accessories were also not provided review. In addition, the sports expenditure amounting to Kshs.4,126,300 was not supported with a sports Project Management Committee (PMC) project file showing the titles of the various sports events, the location of the events, the list of participants, advertisements and invitations to the sports events.

The stakeholders mapping report detailing how the stakeholders were identified and their respective correspondences from the committee, Monitoring and Evaluation Reports on the sports events detailing the impact the event made to the local community were also not provided for audit. This is in contravention to Section 68(1) of the Public Finance Management Act, 2012 which requires that an accounting officer for a Government entity, shall ensure that the resources of the respective entity for which he or she is the accounting officer are used in a way that is (a) lawful and authorized; and (b) effective, efficient, economical and transparent.

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

2. Irregular Procurement of Assets

The statement of receipts and payments and Note 8 to the financial statements reflects acquisition of assets amount of Kshs.1,656,725 which includes shelving of the NG-CDF archive room and kitchen amount of Kshs.999,415 and purchase of a motorcycle amount of Kshs.398,310. However, the service providers/suppliers were not prequalified, there were no letters of appointment for the ad hoc evaluation committees as required by Section 46(1) of the Public Procurement and Asset Disposal Act, 2015, there were no individual score sheets for each member of the evaluation committees as required by Regulation 31(1) and (2) of the Public Procurement and Asset Disposal Regulations, 2020 and there was no professional opinion as required by Regulation 91(4) of the Public Procurement and Asset Disposal Regulations, 2020. In addition, the log book of the motorcycle was not provided for audit verification.

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

3. Expenditure on Emergency Projects

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers amount of Kshs.84,585,293 which includes emergency projects amount of Kshs.8,964,346. However, there was no evidence to confirm that the emergency payments made during the year under review met the criteria for funding those projects from the emergency reserve. In addition, there was no evidence to indicate that the Constituency Committee reported to the National Government Constituencies Development Fund Board within thirty days of occurrence of the emergency in accordance with Regulation 20(2) of National Government Constituencies Development Fund Regulations, 2016 which requires the utilization of the emergency reserve to be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. Further, the payment vouchers, expenditure returns and inspection reports of the emergency projects were not provided for audit review.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Acquisition of Assets – Computers

Included in Annex 4 to the financial statements is summary of the fixed assets register of the Fund . However, during physical verification of the assets, a Public Address (PA) HP EliteBook laptop valued at Kshs.105,000, was not provided for physical verification. Available information indicates the laptop had been issued to the immediate former fund account manager of the Fund who failed to return the laptop after he was transferred from the station. Efforts by the Management to repossess the laptop have not been successful.

2. Project Implementation Status

During the year under review, there were fourteen (14) projects with a total budget of Kshs.11,750,000 which were not funded. Lack of funding or delay in disbursement of funds to the projects implies that planned programs/activities were not implemented thus denying residents of Nandi Hills Constituency the benefits accruing from those projects and thus failing to achieve the intended objective of improving service delivery to the people of Nandi Hills Constituency. It is also in contravention to Section 16(a) of the National Government Constituencies Development Fund Act, 2015 which requires the Board to ensure timely and efficient disbursement of funds to every constituency.

3. Physical Project Verification

During the year under review, thirty-five (35) projects with disbursements amounting to Kshs.50,891,777.98 were physically verified. Twenty-one (21) projects with funding amounting to Kshs.33,690,367.58 were complete, ten (10) projects with funding amounting to Kshs.15,850,000 were delayed or stalled, and four (4) projects with funding amounting to Kshs.1,351,410 were diverted from their intended purpose. In addition, ownership of the land on which the developments were carried out and the registration status of the institutions with the Ministry of Education could not be confirmed as the Fund does not retain a copy of the certified documents. Further, ownership of the land purchased for AIC Chesirgan Primary School for Kshs.800,000, Cheptililik Primary School for Kshs.3,600,000 for expansion and Kaplelmet Chief's Office for Kshs.750,000

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The Fund had a final receipts budget of Kshs.236,224,720 for the year under review comprising of the original budget for the year amounting to Kshs.137,088,879, an opening balance of Kshs.54,046,962 and unspent late disbursements balance of Kshs.45,088,879 for the 2020/2021 financial year. During the year under review, payments amounting to Kshs.206,008,825 or 87% of the budgeted funds were made resulting to an under absorption of Kshs.30,215,894 or 13% of the final budget.

Non-utilization of the budgeted funds indicates that the planned programs or activities may not have been implemented.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.II(66) dated 6 July, 2022.

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. Sports Projects

The statement of receipts and payments and Note 7 to the financial statements reflects other grants and transfers amount of Kshs.84,585,293. The amount includes Kshs.4,126,300 in respect of sports projects paid to two (2) local companies for supply and delivery of sports equipment, uniform and accessories. However, the advertisement for the tender, tender documents from respective bidders, tender opening committee minutes, tender evaluation committee minutes, opinion from tender committee and contract documents were all not provided for audit review.

- iii. The vehicle work tickets or bus tickets to support the travel to the venue of the training and back to office were not provided for verification.
- iv. Three (3) facilitators were each paid Kshs.10,000 daily for four (4) days amounting to Kshs.120,000 despite the training lasting only two (2) days from 21 December, 2021 to 22 December, 2021. The particulars of the facilitators including their profession and qualification for the training were also not provided for audit review.

In the circumstances, the validity and completeness of the training expenditure amounting to Kshs.1,076,900 could not be confirmed.

3. Unaccounted for Fuel

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amount of Kshs.10,399,169 which further includes fuel, oil and lubricants amount of Kshs.1,239,124. Review of expenditure records established that the Management had engaged two (2) local service stations to supply fuel and lubricants. The service stations were paid a total of Kshs.1,235,724. However, procurement documents supporting the provision of the services by the two suppliers were not provided for audit. Further, the daily work tickets for the vehicles used by the Management during the year under review, indicating fuel purchased and drawn were not provided for audit. In addition, the list of prequalified suppliers, detailed orders, inspection and acceptance committee reports and suppliers' fuel statements showing how the fuel was utilized were not provided for audit review. Further, the Management did not maintain a fuel register during the year under review.

In the circumstances, the propriety of the fuel, oil and lubricants expenditure of Kshs.1,239,124 could not be confirmed.

4. Presentation and Accuracy of the Financial Statements

The passport size photo and name of the Fund chairman has not been inserted in the NG-CDFC Chairman's Report. In addition, the page numbering in the financial statements is inconsistent, and is not sequential. Further, the statement of assets and liabilities reflects bank balances of Kshs.30,215,895 (2021: Kshs.54,046,961) as disclosed in Note 10A to the financial statements. However, the previous year's confirmed/audited balance was Kshs.54,552,584, leading to an unreconciled variance of Kshs.505,622. Also, the Institute of Certified Public Accountants (ICPAK) membership number for the accountant who prepared and signed the financial statements is not indicated.

In the circumstances, the financial statements were not prepared in accordance with the financial reporting guidelines issued by the Public Sector Accounting Standards Board.

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

could not be ascertained as the land title deeds were not provided for audit verification. The funding of projects in institutions whose registration and land ownership status has not been ascertained could result in loss of public funds.

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 control, 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

The 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intentions to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


19 May, 2023


*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2021-2022	2020 - 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		182,177,758	161,367,724
PAYMENTS			
Compensation of employees	4	2,217,638	2,706,937
Use of goods and services	5	10,399,169	11,651,915
Transfers to Other Government Units	6	107,150,000	80,206,388
Other grants and transfers	7	84,585,293	17,908,906
Acquisition of Assets	8	1,656,725	1,490,000
Other Payments	9	-	-
TOTAL PAYMENTS		206,008,825	113,964,146
SURPLUS/(DEFICIT)		(23,831,067)	47,403,578

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nandi Hills Constituency financial statements were approved on14/4/2023..... and signed by:-


Fund Account Manager
Name: Gloria Mwasi


Sub-County Accountant
Name: Stanley Kiptoo
ICPAK M/No:



Chairman NG-CDF Committee
Name: Mr. Felix Tanui


*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	30,215,895	54,046,961
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		30,215,895	54,046,961
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		30,215,895	54,046,961
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		30,215,895	54,046,961
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	54,046,962	6,643,384
Prior year adjustments	14	-	
Surplus/Defict for the year		(23,831,067)	47,403,578
NET FINANCIAL POSITION		30,215,895	54,046,962

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Nandi Hills Constituency financial statements were approved on 14/4/2023 and signed by:-


Fund Account Manager
Name: Gloria Mwasi


Sub-County Accountant
Name: Mr. Stanley Kiptoo
ICPAK M/No:



Chairman NG-CDF Committee
Name: Mr. Felix Tanui


*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*


IX. STATEMENT OF CASHFLOW

		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	-	-
Total receipts		182,177,758	161,367,724
Payments for operating activities			
Compensation of Employees	4	2,217,638	2,706,937
Use of goods and services	5	10,399,169	11,651,915
Transfers to Other Government Units	6	107,150,000	80,206,388
Other grants and transfers	7	84,585,293	17,908,906
Other Payments	9	-	-
Total Payments		204,352,100	112,474,146
Total Receipts Less Total Payments			48,893,578
Adjusted for:		-	
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	505,622
Prior year adjustments	14	-	-
Net Adjustments			505,622
Net cash flow from operating activities		(22,174,342)	49,399,200
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,656,725)	1,490,000
Net cash flows from Investing Activities		(1,656,725)	(1,490,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,831,067)	47,909,200
Cash and cash equivalent at BEGINNING of the year	10	54,046,962	6,643,384
Cash and cash equivalent at END of the year		30,215,895	54,552,584

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NANDI HILLS Constituency financial statements were approved on 14/11/2023 and signed by:-


Fund Account Manager
Name: Gloria Mwasi


Sub-County Accountant
Name: Mr. Stanley Kiptoo
ICPAK M/No:


Chairman NG-CDF Committee
Name: Mr. Felix Tanui

Wandi Huis Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

X. SUMMARY STATEMENT OF APPROPRIATION

	Original Budget	Revised Budget	Final Budget	Actual on Budget	Actual on Comparable Basis	Budget Utilization Difference
Transfers from NG-CDF Board	137,088,879	54,046,962	236,224,720	236,224,720	(0)	100.0%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts			0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	54,046,962	236,224,720	236,224,720	(0)	100.0%
PAYMENTS						
Compensation of Employees	2,839,823	1,196,729	4,036,552	2,217,638	1,818,914	54.9%
Use of goods and services	9,098,176	1,782,726	10,880,902	10,399,169	481,733	95.6%
Transfers to Other Government Units	73,650,000	30,950,000	126,650,000	107,150,000	19,500,000	84.6%
Other grants and transfers	49,950,880	19,705,360	92,695,118	84,585,293	8,109,825	91.3%
Acquisition of Assets	1,550,000	400,000	1,950,000	1,656,725	293,275	85.0%
Other Payments	0	12147	12,147	-	12,147	0.0%
A in A	0	0	0	-	-	
TOTAL	137,088,879	54,046,962	236,224,720	206,008,825	30,215,895	87.2%

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

Compensation of employees includes kshs 1,011,244 2yrs gratuity which has not yet been paid since it's not yet due.

Transfer to other government institution is as a result of late funding amounting to ksh 33,177,758 which was received two weeks to the end of the financial year.

Acquisition of assets was as a result of kshs 150,000 for purchase of computer not done due to late disbursement.

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	30,215,895
Less undisbursed funds receivable from the Board as at 30th June 2022	(0)
	30,215,895
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	30,215,895

The NGCDF-Nandi Hills Constituency financial statements were approved on 14/4/2023
and signed by:-



Fund Account Manager
Name: Gloria Mwasi



Sub-County Accountant
Name: Mr. Stanley Kiptoo
ICPAK M/No:



Chairman NG-CDF Committee
Name: Mr. Felix Tanui

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-Programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisati on (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration And Recurrent							
1.1 Compensation Of Employees	2,839,823	1,196,729		4,036,552	2,217,638	1,818,914	
1.2 Committee Allowances	2,055,000	869,331		2,924,331	2,912,231	12,100	
1.3 Use Of Goods And Services	2,930,510	(487,013)		2,443,497	2,105,799	337,698	
Total	7,825,333	1,579,047	-	9,404,380	7,235,668	2,168,712	
2.0 Monitoring And Evaluation							
2.1 Capacity Building	1,397,400	1,400,408		2,797,808	2,750,408	47,400	
2.2 Committee Allowances	1,472,800	-		1,472,800	1,447,901	24,899	
2.3 Use Of Goods And Services	1,242,466	-		1,242,466	1,182,830	59,636	
Total	4,112,666	1,400,408	-	5,513,074	5,381,139	131,935	
3.0 Emergency							
3.1 Primary Schools				-			
Kosiywo Primary School					400,000		
Kimwogi Primary School					465,756		
Ogirgir Primary School					400,000		
Kimolonik Primary School					300,000		
Lengon Primary School					300,000		
Kapchumba Primary School					300,000		

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Programme/ Sub-programme	Opening Balance (2021/2022)	Previous Year's Outstanding Disbursements	Final Budget (2021/2022)	Actual on Budget/Comparable Basis (2021/2022)	KSh	KSh	KSh
Soiyet Primary School				300,000			
Tururo Primary School				300,000			
Keteng Primary School				300,000			
Cherobon Primary School				750,000			
Cheptuingeny Primary School				300,000			
Nukiat Primary School				800,000			
3.2 Secondary Schools			-				
Tereno Secondary School				150,000			
Kapkoros Secondary School				200,000			
Kapkoros Bamgetuny Secondary School				200,000			
Sirwa Secondary School				300,000			
Keteng Mixed Day Secondary School				300,000			
Choimim Mixed Day Secondary School				300,000			
Keben Mixed Day Secondary School				300,000			
3.3 Tertiary Institutions			-				-
3.4 Security Projects			-				-
Nandi Hills Police Station				450,000			
Nandi Hills Police Station				150,000			
3.5 Other				1,698,590			

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

	Original Budget (KSh)	Operating Budget (KSh)	Previous Years' Commitments (KSh)	Final Budget (KSh)	Actual or Committed (KSh)	Unutilized (KSh)	
	2021/2022	2021/2022	2021/2022	2021/2022	30/06/2022		
3.5 Unutilised	7,192,207	4,956,291		12,148,498			
Total	7,192,207	4,956,291	-	12,148,498	8,964,346	3,184,152	
4.0 Bursary And Social Security							
4.1 Secondary Schools	13,022,499	-	10,758,342	23,780,841	27,457,219	(3,676,378)	
4.2 Tertiary Institutions	17,052,619	13,262,615	10,280,537	40,595,771	34,895,781	5,699,990	
4.3 Social Security	-	-	-	-	-	-	
4.4 Special Needs	-	-	-	-	-	-	
Total	30,075,118	13,262,615	21,038,879	64,376,612	62,353,000	2,023,612	
5.0 Sports							
Constituency Sports	2,641,778	1,486,453	-	4,128,231	4,126,300	1,931	
Total	2,641,778	1,486,453	-	4,128,231	4,126,300	1,931	
6.0 Environment							
Constituency Environment Projects	2,741,778	-	-	2,741,778	2,741,647	131	
Total	2,741,778	-	-	2,741,778	2,741,647	131	
7.0 Primary Schools Projects							
Ainapung'etuny Primary School	950,000	-	-	950,000	950,000	-	
Ack Lolkireny Primary School	750,000	-	-	750,000	750,000	-	
Chebinyiny Primary School	750,000	-	-	750,000	750,000	-	

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Accounting Sub-Programme	Original Budget (KSh)	Actual Budget (KSh)	Previous Year's Outstanding (KSh)	KSh	
				2021/2022	2020/2021
Chepkunyuk Primary School	400,000	400,000		400,000	-
Chepngetuny Primary School	300,000	300,000		300,000	-
Cheptabach Primary School	750,000	750,000		750,000	-
Cheptililik Primary School	3,600,000	4,000,000	400,000	2,000,000	2,000,000
Cherobon Primary School	300,000	300,000		300,000	-
Cholimim Primary School	400,000	400,000		400,000	-
Emitiot Primary School	750,000	750,000		750,000	-
Kabikwen Primary School	700,000	700,000		-	700,000
Kapchanga Primary School	800,000	800,000		800,000	-
Kapleimet Primary School	400,000	400,000		400,000	-
Kapsean Primary School	600,000	600,000		600,000	-
Kapsokio Primary School	300,000	300,000		300,000	-
Kaputi Primary School	300,000	300,000		300,000	-
Keben Primary School	700,000	700,000		700,000	-
Keteng Primary School	300,000	300,000		300,000	-
Kimolonik Primary School	750,000	750,000		750,000	-
Kimwogi Primary School	300,000	300,000		300,000	-
Kipsebwo Primary School	400,000	400,000		-	400,000
Kisoga Primary School	500,000	500,000		500,000	-
Serengonik Primary School	900,000	900,000		900,000	-

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

Original Sub-Programme Budget (KSh)	Original Allocations (KSh)	Original Commitments (KSh)	Original Disbursements (KSh)	Original Balance (KSh)	Original Commitment (KSh)	Original Disbursement (KSh)	Original Balance (KSh)
Sochoi Primary School	500,000				500,000	-	500,000
St. Ludovico Oldoldol Primary School	500,000				500,000	-	
St. Mathias Kapkwang Primary School	750,000				750,000	-	
Koirot Primary School	400,000				400,000	-	
Koimur Primary School	750,000				750,000	-	
Lelwak Primary School	400,000				400,000	-	
Lengubei Primary School	400,000				400,000	-	
Lessos Hills Adventist Primary School	750,000				750,000	-	
Ndururo Primary School	750,000				750,000	-	750,000
St. Pauls Ack Kapthien Primary School	750,000				750,000	-	
St. Stephen Chebilat Primary School	750,000				750,000	-	
Township Primary School	500,000				500,000	-	
Aic Chesirigan Primary School	700,000				700,000	-	700,000
Kapchumba Primary School	200,000				200,000	-	
Kitechgaa Primary School	300,000				300,000	-	
Lengon Primary School	300,000				300,000	-	
Nduroto Primary School	200,000				200,000	-	
Nukiat Primary School	250,000				250,000	-	
Soyet Primary School	200,000				200,000	-	200,000
Tururo Primary School		1,500,000			1,500,000	-	1,500,000

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

Programme/Sub-Programme	Original Budget (a)	Opening Balance (C/H) and AIA	Final Budget = (a+b)	Actual on comparable basis (d)	Budget utilization difference (c-d)
	Kshs	Kshs	Kshs	Kshs	Kshs
Kipkimba Primary School		400,000	400,000	400,000	-
Ogirgir Primary School		-	700,000	700,000	-
Cheptingting Primary School		-	700,000	700,000	-
Chamalal View Point Academy		-	700,000	700,000	-
Kapkoros Primary School		200,000	200,000	200,000	-
Kisoga Primary School		750,000	750,000	750,000	-
Kimwogi Primary School		600,000	600,000	600,000	-
Kipkorom Primary School		700,000	700,000	700,000	-
Lengubei Primary School		100,000	100,000	100,000	-
Nukiat Primary School		700,000	700,000	700,000	-
Koimur Primary School		700,000	700,000	700,000	-
Kaputi Primary School		200,000	200,000	200,000	-
Kapchuriai Primary School		300,000	300,000	300,000	-
Ndubusat Primary School		700,000	700,000	700,000	-
Tigityo Primary School		700,000	700,000	700,000	-
Kogamei Primary School		200,000	200,000	200,000	-
Mosine Primary School		-	900,000	900,000	-
Soiyet Primary School		-	700,000	700,000	-
Sinendet Primary School		-	400,000	400,000	-
Kitechgaa Primary		-	900,000	900,000	-

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

Kapsokio Primary School		300,000		300,000	300,000		-	
Nduroto Primary				1,000,000	1,000,000		-	
Chebinyiny Primary School		-		200,000	200,000		-	
Kapkenbur Primary School		-		200,000	200,000		-	
Kaptuma Primary School		-		200,000	200,000		-	
Total	25,250,000	8,050,000	7,000,000	40,300,000	33,550,000	6,750,000		
8.0 Secondary Schools Projects								
Aic Siwo Secondary School	8,300,000			8,300,000	8,300,000		-	
Aic Sochoi Girls High School	200,000			200,000	-	200,000		
Ainapungetuny Day Secondary School	8,300,000			8,300,000	8,300,000		-	
Cheptabach Day Secondary School	400,000			400,000	400,000		-	
Cheptuingeny Day Secondary School	1,900,000			1,900,000	1,900,000		-	
Kabote Adventist Secondary School	2,500,000			2,500,000	2,500,000		-	
Kapkoros Barrigetuny Secondary School	1,250,000			1,250,000	1,250,000		-	
Kaplelnet Day Secondary School	8,300,000			8,300,000	8,300,000		-	
Kaptien Secondary School	750,000			750,000	750,000		-	
Kaputi Day Secondary School	750,000			750,000	750,000		-	
Keben Day Secondary School	300,000			300,000	300,000		-	
Kimugul Day Secondary School	150,000			150,000	150,000		-	

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

Programme / Sub-Programme	Original Budget (A)	Adjustments (B)	Previous years Outstanding Disbursements (C)	2021/2022		Actual or comparable figures (D)
				Salaries (C/B)	Salaries (C/B)	
Kipkimba Day Secondary School	400,000			400,000	400,000	-
Kipsebwo Day Secondary School	4,500,000			4,500,000	4,500,000	-
Koilot Day Secondary School	500,000			500,000	500,000	-
Kosoiywo Secondary School	750,000			750,000	750,000	-
Lelwak Boys Secondary School	1,000,000			1,000,000	1,000,000	-
Mogobich Mixed Day Secondary School	3,400,000			3,400,000	-	3,400,000
Ourlady Of Peace Girls Secondary School	800,000			800,000	800,000	-
St. Elizabeth Girls Secondary School	2,500,000			2,500,000	2,500,000	-
St. Marys High School Soiyet	400,000			400,000	-	400,000
Taboiyat Day Secondary School	300,000			300,000	300,000	-
Taito Ktga Secondary School	200,000			200,000	200,000	-
Tigityo Secondary School	550,000			550,000	550,000	-
Cheplelachbei Secondary School		850,000		850,000	850,000	-
Koilot Day Secondary School		-	2,350,000	2,350,000	2,300,000	50,000
Keteng Secondary School		400,000		400,000	400,000	-
Kosoiywo Secondary School		300,000		300,000	300,000	-
St. Marys High School Soiyet		400,000		400,000	400,000	-
Jean Marie Secondary School		10,500,000	4,000,000	14,500,000	10,500,000	4,000,000
Kapleimet Day Secondary School		7,500,000	4,650,000	12,150,000	7,500,000	4,650,000

**ational Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Tereno Girls Secondary School		400,000		400,000	400,000		-	
Kimugul Day Secondary School		400,000		400,000	400,000		-	
Lelwak Boys Secondary School		1,000,000		1,000,000	1,000,000		-	
Kaputi Day Secondary School		150,000		150,000	150,000		-	
Cheptabach Day Secondary School		-	2,350,000	2,350,000	2,300,000	50,000		
Sochoi Boys Secondary School		700,000		700,000	700,000		-	
Kipkoror Secondary School		300,000		300,000	300,000		-	
Taboiyat Secondary School		-	1,700,000	1,700,000			-	
Total	48,400,000	22,900,000	15,050,000	86,350,000	73,600,000	12,750,000		
9.0 Tertiary Institutions Projects								
Total	-		-					
10.0 Security Projects								
Kaplelnet Chiefs Office	800,000			800,000		800,000		
Kipsebwo Chiefs Office	800,000			800,000		800,000		
Klabet Chiefs Office	800,000			800,000		800,000		
Taito Chiefs Office	800,000			800,000		800,000		
Kosoiywo Chiefs Office	500,000			500,000		500,000		
Ainangetuny Chiefs Office	300,000			300,000		300,000		
Kapkoros Chiefs Office	300,000			300,000		300,000		
Lelwak(Himaki) Police Station	3,000,000			1,500,000	4,500,000	4,500,000		



Nandi Hills Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2022

Mogoon Ap Staff Quarters		-	500,000	500,000	500,000	500,000	-	
Total	7,300,000	-	2,000,000	9,300,000	6,400,000	2,900,000		
11.0 Acquisition Of Assets								
Ng-Cdf Office Equipment	400,000			400,000	250,000	150,000		
Ng-Cdf Office	1,150,000			1,150,000	1,008,415	141,585		
Ngcdf Motorcycle	-	400,000		400,000	398,310	1,690		
Total	1,550,000	400,000	-	1,950,000	1,656,725	293,275		
12.0 Other Payments								
Strategic Plan		12,147		12,147	-	12,147		
Total		12,147	-	12,147	-	12,147		
13.0 Unallocated Fund								
Unapproved Projects								
Aia								
PMC Savings								
Total	137,088,879	54,046,962	45,088,879	236,224,720	206,008,825	30,215,895		

	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	KSh	KSh	KSh	KSh	KSh	KSh	KSh	KSh

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Nandi Hills 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 NGCDF Nandi Hills for all the years presented.

a) Recognition of Receipts

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

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

Transfers from the NG-CDF BOARD 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 NGCDF Nandi Hills recognises all payments when the event occurs and the related cash has actually been paid out by the NGCDF Nandi Hills.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF Nandi Hills 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 2021 for the period 1st July 2021 to 30th June 2022 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.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

NGCDF Board			
AIE NO. B104744	1		20,000,000
AIE NO. A823697	2		35,000,000
AIE NO. B104831	3		14,367,724
AIE NO. B124631	4		9,000,000
AIE NO. B119600	5		8,500,000
AIE NO. B119990	6		13,000,000
AIE NO. B128231	7		6,900,000
AIE NO. B129193	8		7,000,000
AIE NO. B132287	9		6,000,000
AIE NO. B138956	10		13,000,000
AIE NO. B105043	11		10,600,000
AIE NO. B126248	12		6,000,000
AIE NO. B140686	13		12,000,000
AIE NO.B105238	1	33,000,000	
AIE NO.B105531	2	44,000,000	
AIE NO.B105893	3	24,000,000	
AIE NO.B128649	4	5,000,000	
AIE NO.B128963	5	12,000,000	
AIE NO.B154160	6	12,000,000	
AIE NO.B164389	7	19,000,000	
AIE NO.B155538	8	21,088,879	
AIE NO.B089065	9	12,088,879	
TOTAL		182,177,758	161,367,724

2. PROCEEDS FROM SALE OF ASSETS

Receipts from sale of Buildings		
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,741,838	2,092,040
Basic Wages Casual Labour		44,475
Personal allowances paid as part of salary		
House Allowance	231,000	-
Transport Allowance	180,000	-
Leave allowance	-	-
Gratuity to contractual employees	-	505,622
Employer Contributions Compulsory national social security schemes	64,800	64,800
Total	2,217,638	2,706,937

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	6,262,900	4,104,400
Utilities, supplies and services	34,720	1,970,813
Communication, supplies and services	96,020	1,186,646
Domestic travel and subsistence	775,400	265,400
Printing, advertising and information supplies & services	56,620	202,400
Rentals of produced assets	-	-
Training expenses	-	796,992
Hospitality supplies and services	217,080	757,000
Insurance costs	-	301,180
Specialized materials and services	-	-
Office and general supplies and services	915,150	296,000
Fuel , oil & lubricants	1,239,124	800,000
Other operating expenses	70,000	513,184
Routine maintenance – vehicles and other transport equipment	704,700	420,100
Routine maintenance – other assets	27,455.00	37,800
Total	10,399,169	11,651,915

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Transfers to primary schools (see attached list)	33,550,000	23,356,388
Transfers to secondary schools (see attached list)	73,600,000	56,850,000
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	107,150,000	80,206,388

7. OTHER GRANTS AND OTHER PAYMENTS

Bursary – secondary schools (see attached list)	27,457,219	197,000
Bursary – tertiary institutions (see attached list)	34,895,781	4,670,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	6,400,000	4,100,000
Sports projects (see attached list)	4,126,300	999,740
Environment projects (see attached list)	2,741,647	1,849,950
Emergency projects (see attached list)	8,964,346	6,092,216
Total	84,585,293	17,908,906

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,008,415	690,000.00
Purchase of Vehicles and Other Transport Equipment	398,310	-
Overhaul 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	250,000	800,000.00
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,656,725	1,490,000.00

9. OTHER PAYMENTS

Strategic plan	-	-
ICT Hub	-	-
	-	-

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)		
<i>EQUITY BANK NANDI HILLS BRANCH-NANDI HILLS NGCDF-AC No.0920261628747</i>	30,215,895	54,046,962
Total	30,215,895	54,046,962

10B: CASH IN HAND

10B: CASH IN HAND		
Total	-	-
<i>[certificate of bank balance attached]</i>		

11: OUTSTANDING IMPRESTS

11: OUTSTANDING IMPRESTS				
<i>Name of the Institution</i>	<i>Date Imprest Taken</i>	<i>Amount</i>	<i>Amount</i>	<i>Balance</i>
Total		-	-	-

12A. RETENTION

12A. RETENTION		
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. GRATUITY

12B. GRATUITY		
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Closing Gratuity as at 30th June 2022 is Gratuity held for staff whose contracts are yet to expire and accruals during the year.]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

Bank accounts	54,046,962	6,643,384
Cash in hand	-	-
Imprest	-	-
Total	54,046,962	6,643,384

[This relates to funds allocated to approved projects in the FY 2021/22 that had been received from the Board but remained unspent as at the close of the financial year.]

14. PRIOR YEAR ADJUSTMENTS

Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

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	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year(B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account Payables D= A+B-C	-	-

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

NGCDF Staff	1,011,244	505,622
Others (specify)	-	-
Total	1,011,244	505,622

17.3: UNUTILIZED FUND (See Annex 3)

Compensation of employees	1,848,213	1,938,580
Use of goods and services	511,007	1,378,893
Amounts due to other Government entities (see attached list)	22,372,787	51,534,002
Amounts due to other grants and other transfers (see attached list)	1,994,338	40,968,592
Acquisition of assets	293,275	1,203,628
Others (specify)	12,147	12,147
Emergency fund	3,184,152	0
Funds pending approval	0	2,100,000
Total	30,215,895	99,135,841

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

PMC account balances (see attached list)	15,740,593	25,770,590
Total	15,740,593	25,770,590

Nandi Hills Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date Employed	Outstanding Balance as of June 2022	Outstanding Balance as of June 2021
NG-CDFC Staff				
1. PETER KIPCHUMBA KETER	ACCOUNTS ASSISTANT		215,536.80	
2. KENNETH KIMURGOR	CLERK OF WORKS		207,129.60	
3. DORCAS SAINA	RECORDS OFFICER		198,871.20	
4. REGINA TERER	CLERICAL OFFICER		198,871.20	
5. JULIUS KILI BENGEY	DRIVER		190,836.00	
Sub-Total			1,011,244.80	
Grand Total			1,011,244.80	

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

ANNEX 3 – UNUTILIZED FUND

Compensation of employees		Employee salaries and gratuity	1,848,212.94	1,938,580	
Use of goods & services		Purchase of goods and services	511,007.17	1,378,893	
Amounts due to other Government entities					
Tururo Primary school		Purchase of 0.5 acres and Construction of 1 classroom	1,500,000.00		Awaiting Funding from the NGCDF Board
Cheptililik Primary School		Purchase of 0.2 ha. of land	400,000.00		Awaiting Funding from the NGCDF Board
Ndururo Primary school		Construction of 1 classroom	750,000.00		Awaiting Funding from the NGCDF Board
Kabikwen Primary school		Construction of 1 classroom	700,000.00		Awaiting Funding from the NGCDF Board
AIC Chesirigan Primary School		Renovation of 4 classrooms	700,000.00		Awaiting Funding from the NGCDF Board
Sochoi Primary school		Renovation of 4 classrooms	500,000.00		Awaiting Funding from the NGCDF Board
Cheptililik Primary School		Purchase of 2.2 acres land	1,600,000.00		Awaiting Funding from the NGCDF Board
Kipsebwo Primary school		Renovation of 4 classrooms	400,000.00		Awaiting Funding from the NGCDF Board
Soiyet Primary school		Completion of 1 classroom	200,000.00		Awaiting Funding from the NGCDF Board
Cheptabach Day sec. school		Purchase of school bus	50,000.00		Awaiting Funding from the NGCDF Board
Koilot Day secondary school		Purchase of school bus	50,000.00		Awaiting Funding from the NGCDF Board
Jaen Marie Secondary School		On-going construction of storey tuition block	3,970,725.73		Awaiting Funding from the NGCDF Board
Kaplelmet Day Secondary school		On-going construction of storey tuition block	4,650,000.00		Awaiting Funding from the NGCDF Board
Mogobich Day Secondary school		On-going construction of storey tuition block	3,400,000.00		Awaiting Funding from the NGCDF Board
St. Marys High School Soiyet		Completion of 40 student Science Laboratory.	400,000.00		Awaiting Funding from the NGCDF Board

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

	Completion of 1 classroom	200,000.00		Awaiting Funding from the NGCDF Board
AIC Sochoi Girls High School				
Kipkimba Primary School			400,000	Project now complete and in use
Mosine Primary school			900,000	Project now complete and in use
Soiyet Primary school			700,000	Project now complete and in use
Sinendet Primary School			400,000	Project now complete and in use
Ogirgir Primary School			700,000	Project now complete and in use
Cheptingting Primary School			700,000	Project now complete and in use
Chematal View Academy			700,000	Project now complete and in use
Kapkoros primary school			200,000	Project now complete and in use
Kisoga Primary school			750,000	Project now complete and in use
Kimwogi Primary school			600,000	Project now complete and in use
Kipkorom Primary school			700,000	Project now complete and in use
Kitechga Primary school			900,000	Project now complete and in use
Kapsokio Primary School			300,000	Project now complete and in use
Lengubei Primary School			100,000	Project now complete and in use
Nukat Primary school			700,000	Project now complete and in use
Nduroto Primary school			1,000,000	Project now complete and in use
Koinmur Primary school			700,000	Project now complete and in use
Kaputi Primary school			200,000	Project now complete and in use
Chebinginy Primary School			200,000	Project now complete and in use
Kapkembur Primary School			200,000	Project now complete and in use
Kapchurrai Primary school			300,000	Project now complete and in use
Ndubusat Primary School			700,000	Project now complete and in use
Tigityo Primary school			700,000	Project now complete and in use
Kogamei Primary school			200,000	Project now complete and in use
Kapituna Primary School			200,000	Project now complete and in use
Tururo Primary School			1,500,000	Land Acquisition Disputed
Cheplalachbei Day secondary school			850,000	Project now complete and in use
Koilot Day secondary school			2,350,000	Project now complete and in use
Keteng Secondary school			400,000	Project now complete and in use
Kosoiwo Secondary School			300,000	Project now complete and in use
St.Mary's High School Soiyet			400,000	Project now complete and in use
Jean Marie Day secondary school			14,500,000	Project now complete and in use
Kapleimet Day secondary school			12,150,000	Project now complete and in use

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

Tereni Girls Secondary School				400,000	Project now complete and in use
Kimugul Day secondary school				400,000	Project now complete and in use
Lelwak Boys Secondary school				1,000,000	Project now complete and in use
Kaputi Day secondary school				150,000	Project now complete and in use
Cheptabach Day secondary school				2,350,000	Project now complete and in use
Sochoi Boys Secondary School				700,000	Project now complete and in use
Kipkoror Day Secondary School				300,000	Project now complete and in use
Prior Years transfers to other Govt Units			-	634,002	
Sub-Total			21,829,945.84	54,851,475	
Amounts due to other grants and other transfers					
Bursary Secondary School	Bursary for secondary schools		-	14,237,720	
Bursary Tertiary Institutions	Bursary for tertiary institutions	1,994,337.56		16,538,122	Awaiting Funding from the NGCDF Board
Social Security(NHIF)					
Emergency	Emergency interventions	3,184,152.20		6,336,102	Project on -going
Constituency Sports Project	Supporting sporting activities	1,931.02		1,486,713	Project on -going
Constituency Environment Project	Supporting environmental activities	130.58		369,936	Project on -going
Security Projects					
Kapleimet Chiefs Office	Purchase of land	800,000.00			Awaiting Funding from the NGCDF Board
Taito Chiefs office	Construction of office	800,000.00			Awaiting Funding from the NGCDF Board
Kibabet Chiefs Office	Construction of office	800,000.00			Awaiting Funding from the NGCDF Board
Kosoiwo Chiefs Office	Construction of office	500,000.00			Awaiting Funding from the NGCDF Board
Mogoon AP Staff Quarters	Construction of staff houses			500,000	Project now complete and in use
Ollessos Police Station				-	Project now complete and in use
Himaki Police Station	Purchase of land			1,500,000	Awaiting Funding from the NGCDF Board
Sub-Total			8,080,551.36	40,968,593	
Acquisition of assets					
Motor Vehicles (including motorbikes)	Purchase of motorcycle	1,690.00		400,000	Savings

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Office partitioning	Partitioning and fitting of shelves	141,585.00	403,628	Project on-going
Purchase of computers	Purchase of computers	150,000.00	400,000	Project on-going
Others (specify)				
Strategic Plan	Strategic plan development balance	12,147.00	12,147	Project now complete and in use
Innovation Hub				
	Sub-Total	305,422.00	1,215,776	
	Funds pending approval		2,100,000	
	Grand Total	30,215,895.00	99,135,842	

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Class	Historical Cost	Additions	Disposals
	at the beginning of the year (Ksh)	during the year (Ksh)	during the year (Ksh)
Land	-	-	-
Buildings and structures	690,000	1,008,415	-
Transport equipment	4,117,536	398,310	-
Office equipment, furniture and fittings	1,503,088	-	-
ICT Equipment, Software and Other ICT Assets	1,373,300	250,000	-
Other Machinery and Equipment	-	-	-
Heritage and cultural assets	-	-	-
Intangible assets	-	-	-
Total	7,683,924	1,656,725	-
			9,340,649

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
1	EQUITY	0920262554614	24/06/2014	1,385	1,385
2	EQUITY	0920261809151	18/12/2013	1,573	883
3	EQUITY	0920279896508	25/06/2020	595	358,515
4	EQUITY	0920262195099	13/03/2014	19,708	65,948
5	EQUITY	0920264495589	16/07/2016	404,171	2,390,742
6	EQUITY	0920262239686	25/03/2014	31	51
7	EQUITY	0920262783777	23/03/2013	-	2,225
8	EQUITY	0920262563786	26/06/2014	195,643	34,783
9	EQUITY	0920264342184	08/05/2014	645	645
10	EQUITY	0920264421695	01/07/2015	4,655	4,655
11	EQUITY	0920262486330	04/06/2014	1,839	1,839
12	EQUITY	0920271172410	30/12/2016	21,955	380,835
13	EQUITY	0920270480427	04/11/2016	36,065	5,155
14	EQUITY	0920262206701	17/03/2014	121,815	502,061
15	EQUITY	0920271245310	05/01/2017	750,165	345
16	EQUITY	0920262711352	09/08/2014	44	44
17	EQUITY	0920263509617	15/12/2014		

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
				2,103,037	5,445,564
18	EQUITY	0920262335859	23/04/2014	1,450	155,810
19	EQUITY	0920262544408	20/06/2014	2,504,476	4,474
20	EQUITY	0920262193085	13/03/2014	348,842	1,308,422
21	EQUITY	0920271101522	23/12/2016	79,988	117,355
22	EQUITY	0920262447405	23/05/2014	302,442	2,442
23	EQUITY	0920279311002	12/10/2019	10	83,610
24	EQUITY	0920262193039	13/03/2014	1,060	15,620
25	EQUITY	0920261650447	05/11/2013	925	46,765
26	EQUITY	0920268451579	14/06/2016	398,199	4,412,257
27	EQUITY	0920268299333	03/06/2016	8	528
28	EQUITY	0920262510724	11/06/2014	1,385	2,285
29	EQUITY	0920262578782	01/07/2014	276	152,199
30	EQUITY	0920262581103	01/07/2014	1,195	1,195
31	EQUITY	0920266841655	16/02/2016	685	575
32	EQUITY	0920262489385	05/06/2014	13,118	3,718
33	EQUITY	0920262758083	26/08/2014	71,366	1,049,975
34	EQUITY	0920264349490	17/06/2015	601,972	270,632

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

	PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
35	KIMOLONIK PRIMARY SCHOOL	EQUITY	0920262195918	13/03/2014	56,561	29,056
36	KIMUGUL SECONDARY SCHOOL	EQUITY	0920262580416	01/07/2014	4,099	8,959
37	KIMWOGI PRIMARY SCHOOL	EQUITY	0920262238124	25/03/2014	105,379	5,443
38	KIPKIMBA PRIMARY SCHOOL	EQUITY	0920270255542	18/08/2016	5,359	102,430
39	KIPKOROM PRIMARY SCHOOL	EQUITY	0920262606162	09/07/2014	463,024	9,504
40	KIPKOROR MIXED DAY SECONDARY SCHOOL	EQUITY	0920262430184	19/05/2015	3,783	7,911
41	KIPSAMO PRIMARY SCHOOL	EQUITY	0920262198292	14/03/2014	949	200,869
42	KIPSEBWO CHIEF'S OFFICE-PMC ACCOUNT	EQUITY	0920279884703	19/06/2020	1,750	11,750
43	KIPSEBWO PRIMARY SCHOOL	EQUITY	0920262246974	27/03/2013	3,979,073	974,302
44	KISOGA PRIMARY SCHOOL	EQUITY	0920261663877	07/11/2013	1,450	93,600
45	KITECHGAA PRIMARY SCHOOL	EQUITY	0920261816470	20/12/2013	655,278	264,448
46	KOGAMEI PRIMARY SCHOOL	EQUITY	0920262195724	13/03/2014	2,128	1,498
47	KOLOT SECONDARY SCHOOL	EQUITY	0920295277620	11/05/2010	124	27,184
48	KOIMUR PRIMARY SCHOOL	EQUITY	0920262403702	12/05/2014	387	5,932
49	KOSOIYWO CHIEFS OFFICE	EQUITY	0920179457230	06/12/2019	-	-
50	KOSOIYWO MIXED SECONDARY SCHOOL	EQUITY	0920261666976	08/11/2013	659	1,369
51	LELWAK PRIMARY SCHOOL	EQUITY	0920266785712	11/02/2016	725	905
52	LELWAK SECONDARY SCHOOL	EQUITY	0920264466602	09/07/2015		

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
				19,720	14,670
53	EQUITY	0920261699227	15/11/2013	111,280	200,580
54	EQUITY	0920278741026	06/04/2019	3,640	844,276
55	EQUITY	0920270484232	04/11/2016	11,025	400,625
56	EQUITY	0920270486700	04/11/2016	334	226,834
57	EQUITY	0920271062449	20/12/2016	35,493	17,414
58	EQUITY	0920299914220	12/11/2012	776	100,486
59	EQUITY	0920299835462	23/10/2012	66,712	88,106
60	EQUITY	0920265208755	08/10/2015	34,294	233,274
61	EQUITY	0920262247905	27/03/2014	555	555
62	EQUITY	0920264788144	25/08/2015	346	194,946
63	EQUITY	0920262551391	23/06/2014	4,423	203
64	EQUITY	0920262193677	13/03/2014	3,668	1,178
65	EQUITY	0920263641708	20/01/2015	1,529	1,529
66	EQUITY	0920262246711	23/03/2014	2,253	699,693
67	EQUITY	0920266755443	09/02/2016	135,655	135,655
68	EQUITY	0920270480118	04/11/2016	172,046	1,618,925
69	EQUITY	0920270078993	04/10/2016	131,350	28,820

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

	PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
70	SILE PRIMARY SCHOOL	EQUITY	0920262563208	26/06/2014	84	63,904
71	SIMBI PRIMARY SCHOOL	EQUITY	0920262198366	14/03/2014	62,842	63,782
72	SIRWA PRIMARY SCHOOL	EQUITY	0920262518123	12/06/2014	75,590	75,590
73	SIRWA SECONDARY SCHOOL	EQUITY	0920262546040	20/06/2014	3,511	2,811
74	SIWO SECONDARY SCHOOL	EQUITY	0920262484083	04/06/2014	12,949	12,949
75	SOCHOI CHIEFS OFFICE	EQUITY	0920279336705	24/10/2019	8,605	8,605
76	SOCHOI SECONDARY SCHOOL	EQUITY	0920262238895	25/03/2013	706,793	6,973
77	SOIYET PRIMARY SCHOOL	EQUITY	0920262167766	16/03/2014	420	420
78	ST MATHIAS PRIMARY SCHOOL KAPKWANG	EQUITY	0920294173389	17/07/2009	4,602	4,602
79	ST PAULS ACK KAPTIEN PRIMARY SCHOOL	EQUITY	0920278605717	01/07/2014	3,845	3,845
80	ST JOHNS CHEPKUNYUK SECONDARY SCHOOL	EQUITY	0920262388848	16/06/2015	2,326	2,326
81	ST LUDOVICO PRIMARY SCHOOL	EQUITY	0920271083150	22/12/2016	970	3,030
82	ST MARKS LOKIRENY PRIMARY SCHOOL	EQUITY	0920262510977	11/06/2014	520	171,805
83	ST MARYS HIGH SCHOOL SOIYET	EQUITY	0920263517148	16/12/2014	516,075	1,009,847
84	ST STEPHENS CHEBILAT PRIMARY SCHOOL	EQUITY	0920271261951	06/01/2017	3,323	1,640
85	TABOIYAT MIXED DAY SECONDARY SCHOOL	EQUITY	0920262415703	15/05/2014	2,035	2,215
86	TAITO KTGA SECONDARY SCHOOL	EQUITY	0920296992361	15/02/2011	18,414	647,304
87	TERENO GIRLS SECONDARY SCHOOL	EQUITY	0920269217735	02/08/2016		

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

PMC	Bank	Account number	Date of opening	Bank Balance 2021/22	Bank Balance 2020/21
				5,147	1,812
88	EQUITY	0920261685049	12/11/2013	1,905	5,145
89	EQUITY	0920272192713	20/03/2017	2,445	3,495
90	EQUITY	0920262446845	23/05/2014	1,180	301,560
91	EQUITY	0920267450809	04/04/2016	300,470	470
TOTAL KSH				15,740,593	25,770,590

*Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

ANNEX 6: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

	Presentation, Accuracy and Disclosure of Financial Statements	Management Comments	Status	Date
<p>Opening Project Management Committee (PMC) Balances</p> <p>1.1</p>	<p>The closing PMC account balances in 2019/2020 were reported as Kshs 935,316. However, it was noted that the PMC account opening balances in 2020/2021 were reported as Kshs.12,354,227 resulting to an unexplained variance of Kshs 11,418,911. In addition, it was noted that there were variances in the closing balances which are in the certificate for 2019/2020 and opening balances of 12 projects totalling to Kshs. 962,797</p>	<p>This has since then been corrected by the preparation of an amended Financial statements</p>	<p>Resolved</p>	<p>30.06.2022</p>

**Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

		Status	
1.2	<p>Deposit and Retention</p> <p>The closing balance for deposit and retention in Note 16 in the 2019/2020 financial year was Kshs.652,261. However, the opening balance in the 2020/2021 financial year was reported at note 16 to the financial statements as Nil balance resulting to unexplained variance of Kshs.652,261.</p>	Has been corrected on the amended Financial Statement	Resolved 30.06.2022
1.3	<p>The Statement of Cash Flow</p> <p>The statement of cash flow reflects changes in accounts payables of Kshs. 505,622 at note 16 to the financial statements for 2020/2021, however, note 16 reflects a Nil balance. In addition note 17.2 reflects staff payables of Kshs 505,622 which should be detailed at annex 2, however, annex 2 reflects Nil balance.</p> <p>Consequently, the presentation, accuracy, completeness and disclosure of the financial statements as at 30 June, 2021 could not be confirmed.</p>	The amount of Ksh.505,622 Was as a result of provision for gratuity for the financial year 2020/2021	Resolved 30.06.2022

Nandi Hills Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

	Cash and Cash Equivalents		
2.0	<p>The statement of assets and liabilities as at 30 June, 2021 reflects a cash and cash equivalents balance of Kshs 54,552,584. However, examination of the cashbook revealed a balance of Kshs 54,046,962, which is also reflected at note 10A to the financial statements as at 30 June, 2021 resulting to an unexplained variance of Kshs 505,622.</p> <p>Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs:54,046,962 as at 30 June, 2021 could not be confirmed</p>	<p><i>Was provision for gratuity for the financial year 2021/2022</i></p>	<p>Resolved</p> <p>30.06.2022</p>

.....
Georgia MUKISI
 Name
 Fund Account Manager.