

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 05 JUL 2023

DAY

WED

ON

TABLED
BY:

Hon. Owen Baya, CAS, MP
Deputy leader majority party

CLERK-AT
THE-TABLE:

Funlaye Muriuki

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

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



BARINGO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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National Government Constituencies Development Fund (NGCDF)
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(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Festo Saina
3.	Chairman NGCDFC	Samuel Bungei
4.	Member NGCDFC	Zakia Kiptuisang

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Baringo South 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) Baringo South Constituency NGCDF Headquarters

P.O. Box 178-30403
NG-CDF Building
Marigat – Mochongoi Road
MARIGAT, KENYA

(f) Baringo South Constituency NGCDF Contacts

Telephone: (254) 720 130 252
E-mail: cdfbaringosouth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Baringo South Constituency NGCDF Bankers

Kenya Commercial Bank (Baringo South)
Marigat Branch
Account Number: 1146690452
P.o Box 9
Marigat

(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

(One to two pages)

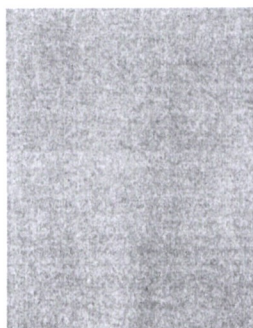


Annual Constituency Allocation

I am pleased to present the unaudited financial statements for NG-CDF Baringo South Constituency for the financial year ended 30th June 2022. During the year, the Constituency was allocated a total of Kshs 137,088,879 as normal allocation

ALLOCATION FOR F/Y 2021/2022

160,000,000.00
140,000,000.00
120,000,000.00
100,000,000.00
80,000,000.00
60,000,000.00
40,000,000.00
20,000,000.00

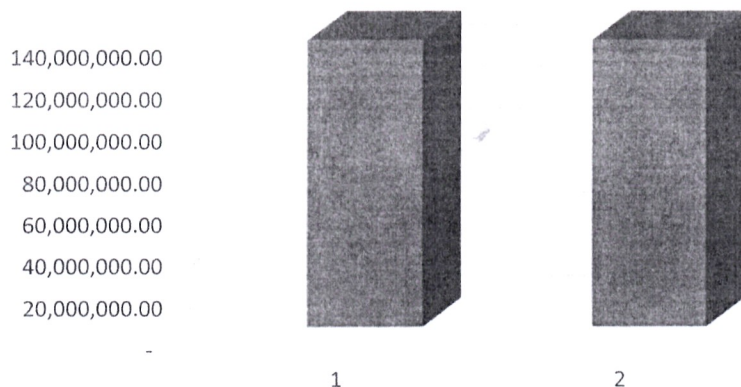


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On receipt of the above allocations, Baringo South National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects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

the normal Constituency funding equivalent to Kshs 137,088,879 and Kshs 63,554,916 which was an allocation for the financial year 2020/2021 but was received in after the close of the financial 2020/2021 hence spilled to financial year 2021/2022 therefore the total amount received in the financial year 2021/2022 is Kshs 200,643,795 plus balance brought forward of Kshs 24,695,760 totalling to kshs 225,339,555 these funds were then disbursed to earmarked projects.

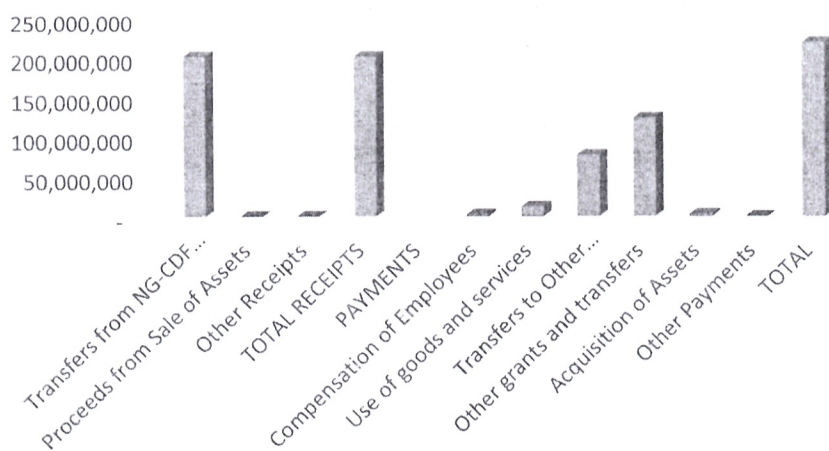
**COMPARISON OF ALLOCATION FOR FY
 2020/2021 AND 2021/2022**



Sector Prioritization

During the year 2021/2022, transfers to other Government Units (Primary, Secondary and Tertiary) was allocated Kshs 76,765,760 was utilized in the year under review, , Other grants and transfers (Bursary, Security and Emergency) was allocated Kshs 123,591,300 to be utilized in the year under review. Other allocations are the statutory allocations which consist of administration and monitoring and evaluation.

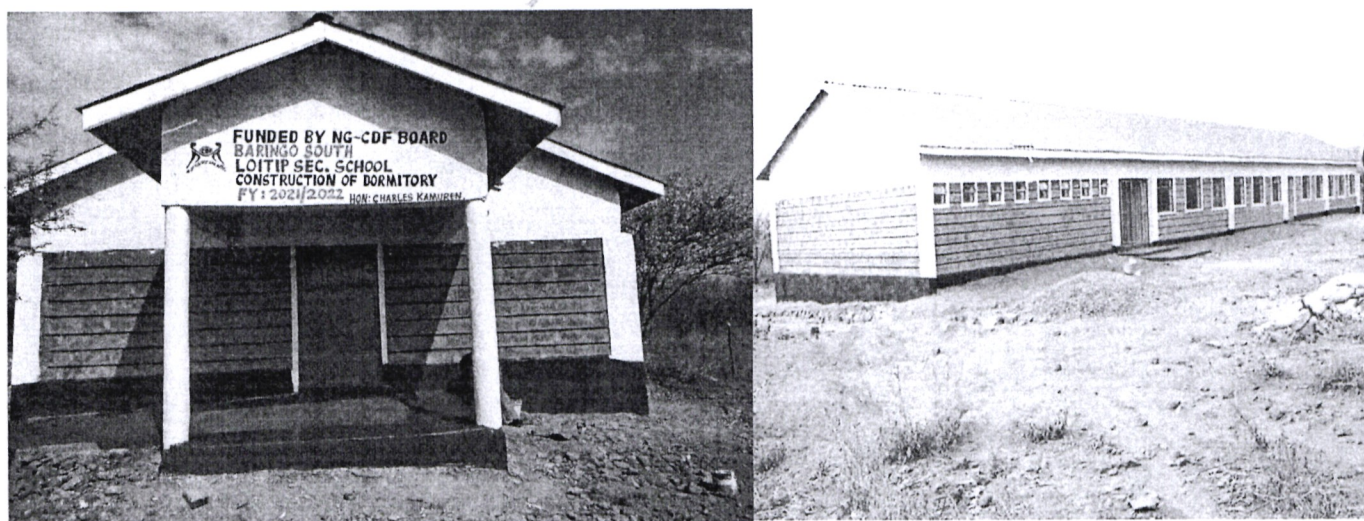
RECEIPT AND PAYMENT



Achievements and Major Undertakings

***Baringo South Constituency
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During the year, Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other projects are complete while others are expected to be completed in the FY 2022/2023. Provided below is the current status of completed and ongoing projects in the constituency for the financial year 2021/2022



Loitip Girls Secondary School – Construction Of Girls dormitory



Kapkuikui Chiefs office -Construction Of Chiefs Office

Budgetary Appropriations

During the financial year 2021/2022, the overall budget utilization stood at 96.8% percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 137,088,879 for Financial year 2021/2022 and 63,554,916 for Financial year 2020/2021 which was received from normal

funding in the year under review. The total amount received in Financial year 2021/2022 is Kshs 200,643,795 being total allocation and undisbursed brought forward, balance brought forward at the close of the financial year was kshs 24,695,760 bringing the total amount in the financial year to kshs 225,339,555

Development Planning

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

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2021/2022. These encompass, floods in the projects implementation sites, sometimes swept way and destroy building materials especially in ilchamus and mukutani ward, this year we experienced heavy rains which led to destruction and flooding of roads making it difficult to transport materials to the sites resulting to delay in completion of projects. COVID -- 19 pandemic also affected the implementation of projects since schools country wide closed and most principles and head teachers who are the secretaries and custodian of the school records come from distant residents.

Also among the 4 wards (Ilchamus, Mukutani, Marigat and Mochongoi) two wards (Mukutani and Mochongoi) were affected by insecurity which has led to death of people, loss of livestock to bandits and closure of most primary schools. This has made it difficult to implement most of the projects in the area. This has been overcome by the deployment of RDU by the national government.

Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2021/2022 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2021/2022.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2022/2023.

Sign

SAMUEL K BUNGEI

*Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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CHAIRMAN NGCDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Baringo South Constituency 2018-2022* plan are to:

- **Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary’s beneficiaries at all levels 	In FY 21/22 we increased number of classrooms, dormitories, laboratories etc from 5 to 8 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To support security agencies for better service delivery through infrastructure development	<ul style="list-style-type: none"> - Improved physical security infrastructure -Reduced number of crime rates in the constituency 	-Number of security infrastructure constructed	In the FY 2021/2022 the NG-CDFC completed 5 security infrastructure2 police station and 5chiefs offices

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Environment	To increase sustainable environmental management	- increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions for watering the planted trees And construction of pit latrines	Number primary and secondary schools that the NG-CDF has planted trees -Number of water tanks installed in education institutions	- In the financial year 2021/2022 NG-CDF allocated 2% of its total allocation to promote construction of toilets and purchase of water tanks for water harvesting. The projects benefited 5 schools
Sports	-To engage the youths on sport activities to promote talent, peace and unity	Improved talents in sport activities Unite youths in development matters	-Number of youths engage in sport activities -new number of sports talent within the constituency	In the financial year 2021/2022 , the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity.
Emergency	To undertake emergency intervention in the constituency	Reduce in the number of disaster in the constituency.	The number of emergency interventions put in place to mitigate.	Increase the emergency response

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

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Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

..... Michael Kores

Name

FAM



V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Baringo south Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

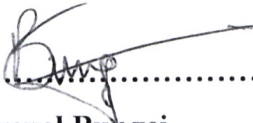
The Accounting Officer in charge of the NGCDF-Baringo South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Baringo South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

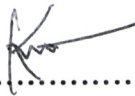
Approval of the financial statements

The NGCDF- Baringo South Constituency financial statements were approved and signed by the Accounting Officer on 20/04/2023 ~~2022~~.



.....
Name: Samuel Bungei

Chairman – NGCDF Committee

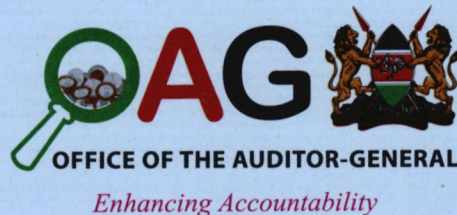


.....
Name: Michael Kones

Finance Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO SOUTH 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 the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

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

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

Basis for Qualified Opinion

1.0. Non-Adherence to End of Year Cut Off

The statement of receipts and payments reflect total payments amount of Kshs.218,071,069 for the year ended 30 June, 2022. Included in the balance are expenditure of Kshs.4,292,857 incurred after 30 June, 2022 contrary to Regulation 97(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the accounts of the National Government entities shall record transactions which take place during a financial year running from the 1st July to the 30th June.

In the circumstances, the completeness and accuracy of the expenditure amounting to Kshs.4,292,857 incurred after the end of the financial year could not be confirmed.

2.0. Inaccuracies in the Cash and Cash Equivalentents

The statement of assets and liabilities reflects bank balance of Kshs.7,268,487 as disclosed in Note 10A to the financial statements. Examination of the reconciliation statement reflects payments in the cashbook not in bank statements amounting to Kshs.20,726,651 which includes stale cheques amounting to Kshs.7,370,751. Further, there was no documents availed for audit review showing the dates when the unpresented cheques totalling to Kshs.13,355,900 were subsequently cleared in the bank.

In addition, the bank reconciliation statement includes receipts in cash book not recorded in bank amounting to Kshs.14,624 and payments in bank (bank charges) of Kshs.98,528 not yet recorded in the cashbook. No explanation was given for failure to reverse the stale cheques or record the payments in the cashbook.

In the circumstances, the completeness and accuracy of the bank balance of Kshs.7,268,487 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management had not resolved the issues nor given any explanation for the failure to implement the recommendations.

2.0. Non-Implementation of Approved Projects

During the financial year 2021/2022, NG-CDF Baringo South Constituency had an approved project budget amount of Kshs124,750,880 on seventy-eight (78) projects out of which fourteen (14) projects with a budget amount of Kshs.8,050,000 had not started as at 30 June, 2022.

In the circumstances, value for money for the non-implementation of approved projects amounting to Kshs.8,050,000 may have impacted negatively on service delivery to the public.

3.0. Unconfirmed PMC Bank Balances

Annex 5 to the financial statements reflect PMC Bank balances of Kshs.9,580,567. However, the cash books, bank reconciliation statements, certificate of bank balances, bank statements and expenditures return for all the Project Management Committee bank accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.9,580,567 could not be confirmed.

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 of Conclusion

1.0. Irregular Expenditure on Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amount of Kshs.123,591,300 as disclosed in Note 7 to the financial statements. The amount includes expenditure on emergency projects of Kshs.9,942,200. However, the Management did not report to the Board within thirty (30) days of the occurrence of the emergency in the format prescribed by the Board contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve be reported to the Board within thirty (30) days of the occurrence of the emergency in the format prescribed by the Board.

Further, expenditure on other grants and transfers include environment projects of Kshs.5,213,657 which further include an amount of Kshs.700,000 transferred to a Secondary School for renovation of school's toilets. However, the project was not budgeted for but approved by the Committee under emergency funding in its meeting held on 12 January, 2022. In addition, there was no report on occurrence of any emergency in the school and therefore, not clear why the committee approved the project as emergency project.

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

2.0. Irregularities in the Procurement of Primary Schools' Projects

The statement of receipts and payments reflects transfers to other Government Units amount of Kshs.76,765,760 as disclosed in Note 6 to the financial statements. Included in the expenditure are transfers to primary schools amounting to Kshs.51,450,000. Review of procurement records revealed that Project Management Committees (PMCs) did not have procurement experts which lead to violation of procurement laws and procedures as the process of tender opening, evaluation and awards were carried out by the same committee members in one sitting. Further,, the regret letters and notification of award to bidders were sent on the same day the contract was signed and subsequent issuance of LPOs to the winning bidder contrary to Section 135(3) of the Public Procurement and Assets Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

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

3.0. Procurements Outside the IFMIS e-Procurement Module

The statement of receipts and payments reflects transfers to other Government Units amount of Kshs.76,765,760 as disclosed in Note 6 to the financial statements. The

expenditure includes transfer to Primary Schools, Secondary Schools and Tertiary Institutions amount of Kshs.51,450,000, Kshs.24,815,760, and Kshs.500,000, respectively in respect of various projects that were undertaken by the Institutions. Review of the Funds operational systems and project files revealed that the procurement of goods, works and services was done outside the IFMIS e-procurement module since Management had not implemented Integrated Financial Information System (IFMIS). This is contrary to the Executive Order No. 6 of 6 March, 2015 that directed all Government entities including State Corporations and Public Universities to immediately migrate their procurement systems to the e-Procurement platform developed by The National Treasury.

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

4.0. Irregular Issuance of Bursary to Secondary Schools

The statement of receipts and payments reflects an amount of Kshs.123,591,300 in respect of other grants and transfers as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.46,000,000 on bursaries to Secondary Schools. However, analysis of bursaries to Secondary Schools reflects that eleven (11) students who shared similar admission numbers were awarded bursaries amounting to Kshs.63,000.

In the circumstances, the regularity and completeness of bursary to Secondary Schools amounting to Kshs.63,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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

Weak Information Technology Internal Controls

During the year under review, the Management did not have in place Information Communication Technology (ICT) Policy, IT policy, Disaster and recovery Policy and IT Steering policy which are vital in effective and efficient management of the entity IT

resources. Further an IT steering committee which is important in performing the oversight function and formulation of policies to ensure that essential information does not fall into wrong hands.

In the circumstances, the integrity, security and reliability of the Fund's financial data and internal controls could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2023

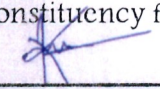
*Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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


	Note	2021-2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	200,643,795	154,667,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		200,643,795	154,667,724
PAYMENTS			
Compensation of employees	4	2,700,641	2,285,542
Use of goods and services	5	12,273,582	11,538,418
Transfers to Other Government Units	6	76,765,760	59,425,000
Other grants and transfers	7	123,591,300	79,652,258
Acquisition of Assets	8	2,739,786	-
Other Payments	9	-	-
TOTAL PAYMENTS		218,071,069	152,901,218
SURPLUS/DEFICIT		(17,427,273)	1,766,506

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

The Constituency financial statements were approved on 20/06/2023 2022 and signed by:


Fund Account Manager

Name: Michael Kones


National Sub-County
Accountant

Name: John Kennedy
ICPAK M/No: NOUNGH


Chairman NG-CDF Committee

Name: Samuel Banger

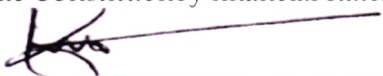
Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,268,487	24,695,760
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,268,487	24,695,760
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,268,487	24,695,760
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		7,268,487	24,695,760
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	24,695,760	22,929,254
Prior year adjustments	14	-	
Surplus/Defict for the year		(17,427,273)	1,766,506
NET FINANCIAL POSITION		7,268,487	24,695,760

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

The Constituency financial statements were approved on 20/04/ 2023 and signed by:



Fund Account Manager

Name: Michael Kones



National Sub-County Accountant

Name: John Kennedy Ndungu
ICPAK M/No:



Chairman NG-CDF Committee

Name: Samuel Bunge

*Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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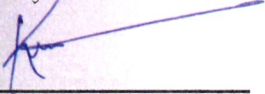
IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	200,643,795	154,667,724
Other Receipts	3	-	-
		200,643,795	154,667,724
Payments for operating activities			
Compensation of Employees	4	2,700,641	2,285,542
Use of goods and services	5	12,273,582	11,538,418
Transfers to Other Government Units	6	76,765,760	59,425,000
Other grants and transfers	7	123,591,300	79,652,258
Other Payments	9	-	-
		215,331,283	152,901,218
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(14,687,487)	1,766,506
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(2,739,786)	-
Net cash flows from Investing Activities		(2,739,786)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(17,427,273)	1,766,506
Cash and cash equivalent at BEGINNING of the year	10	24,695,760	22,929,254
Cash and Cash Equivalent at the end of the year	10A	7,268,487	24,695,760

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

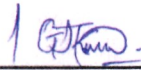
Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The Constituency financial statements were approved on 20/04/2023 2022 and signed by:



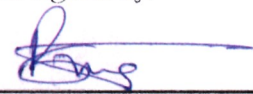
Fund Account Manager

Name: Michael Kones



**National Sub-County
Accountant**

Name: John Kennedy Ndungu
ICPAK M/No:



Chairman NG-CDF Committee

Name: Samuel Bungui

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	24,695,760	63,554,916	225,339,555	200,643,795	24,695,760	89.0%
Proceeds from Sale of Assets			0	0	-	-	
Other Receipts			0	0	-	-	
TOTAL RECEIPTS	137,088,879	24,695,760	63,554,916	225,339,556	200,643,795	24,695,760	89.0%
PAYMENTS							
Compensation of Employees	2,373,800	955,976	158,632	3,488,408	2,700,641	787,767	77.4%
Use of goods and services	9,964,199	123,464	2,276,760	12,364,423	12,273,582	90,841	99.3%
Transfers to Other Government Units	42,750,000	20,145,760	14,670,000	77,565,760	76,765,760	800,000	99.0%
Other grants and transfers	82,000,880	3,470,560	43,709,525	129,180,965	123,591,300	5,589,665	95.7%
Acquisition of Assets	-	-	2,740,000	2,740,000	2,739,786	214	100.0%
Other Payments	-	-	-	-	-	-	
TOTAL	137,088,879	24,695,760	63,554,916	225,339,556	218,071,069	7,268,487	96.8%

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

- a) The allocation for 2021/2022 is Kshs 137,088,879 and the adjustment was made in column b on the balance brought forward in the financial year 2020/2021 and undisbursed fund from the board totalling to Kshs 88,250,676 hence the allocation and unutilized fund totals to Kshs 225,339,556 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 100%.
- b) On the compensation of employees 77.4% the employee budget was for the 6 staff on contract basis.
- c) On the use of goods and services 99.3% this due to adjustment for the original budget making the total budget to be high against the expenses.
- d) On the transfer to other government units, 99.0% due to adjustment of the original budget
- e) On other grant and transfers, 95.7% due to adjustment of the original budget
- f) On Acquisition of assets, 100% as we had no allocated funds to this vote
- g) On other payment 0% as we had no allocation

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	7,268,487
Less undisbursed funds receivable from the Board as at 30th June 2022	-
Add Accounts payable	7,268,487
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0

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

Cash and Cash Equivalents at the end of the FY 2021/2022	7,268,487	7,268,487
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The Constituency financial statements were approved on 20/09/2023 and signed by:

Fund Account Manager

Name: Michael Kony

National Sub-County Accountant

Name: John Kennedy Ndaga
ICPAK M/No:

Chairman NG-CDF Committee

Name: Samuel Bungei

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

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

Programme/Sub-programme	Original Budget(a) 2021/2022	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d) 30/06/2022	Budget utilization difference(e = c-d)	% of Utilisation(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	2,373,800	955,976	158,632	3,488,407.7	2,700,641	787,767	77%
1.2 Committee allowances	1,948,000		800,000	2,748,000.0	2,748,000	-	100%
1.3 Use of goods and services	3,903,533		1,476,760	5,380,292.7	5,368,998	11,295	100%
Total	8,225,333	955,976	2,435,392	11,616,700	10,817,639	799,062	93%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,400,000	-	-	1,400,000	1,400,000	-	100%
2.2 Committee allowances	1,200,000	-	-	1,200,000	1,200,000	-	100%
2.3 Use of goods and services	1,512,666	123,464		1,636,130	1,556,584	79,546	95%
Total	4,112,666	123,464	-	4,236,130	4,156,584	79,546	98%
3.0 Emergency							
3.1 Primary Schools	3,000,000	-	1,950,000	4,950,000	4,950,000.0	-	100%

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

3.2 Secondary schools	3,000,000	-	800,000	3,800,000	3,800,000	-	100%
3.3 Tertiary institutions							
3.4 Security projects	1,192,207			1,192,207	1,192,200	7	100%
3.5 Unutilised							
Total	7,192,207	-	2,750,000	9,942,207	9,942,200	7	100%
4.0 Bursary and Social Security							
4.1 Secondary Schools	27,000,000		19,000,000	46,000,000	46,000,000	-	100%
4.2 Tertiary Institutions	20,000,000		10,004,755	30,004,755	26,447,773	3,556,982	88%
4.3 Social Security							
4.4 Special Needs							
Total	47,000,000	-	29,004,755	76,004,755	72,447,773	3,556,982	95%
5.0 Sports							
5.1	2,508,673	3,470,560	1,991,110	7,970,343	7,437,670	532,673	93%
Total	2,508,673	3,470,560	1,991,110	7,970,343	7,437,670	532,673	93%
6.0 Environment							
Kokwomoi primary school	500,000		2,633,660	2,633,660	2,633,657	3	100%
Kirepari primary school	500,000			500,000	500,000	-	100%
Kasiela primary school	500,000			500,000	500,000	-	100%
Tembererwe primary school	500,000			500,000	500,000	-	100%

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

Sokotei primary school	500,000			500,000	500,000	-		100%
Tuyono primary school		80,000		80,000	80,000			100%
Total	2,500,000	-	2,713,660	5,213,660	5,213,657	3		100%
7.0 Primary Schools Projects								
yatoi primary school	1,200,000			1,200,000	1,200,000	-		100%
Loboi primary school	2,400,000			2,400,000	2,400,000	-		100%
Cheploch primary school	1,200,000			1,200,000	1,200,000	-		100%
yatoi primary school	400,000			400,000	400,000	-		100%
Lorrok primary school	400,000			400,000	400,000	-		100%
Kapkatit Primary school	1,200,000			1,200,000	1,200,000	-		100%
Kapkuikui primary school	800,000			800,000	-	800,000		0%
Iingarua Primary school	3,000,000			3,000,000	3,000,000	-		100%
Kabel primary school	750,000			750,000	750,000	-		100%
chemorongion primary school	500,000			500,000	500,000	-		100%
Buiwon primary school	1,200,000			1,200,000	1,200,000	-		100%
Kibingor primary school	1,500,000			1,500,000	1,500,000	-		100%
Sabor primary school	500,000			500,000	500,000	-		100%
Kimoigut primary school	1,200,000			1,200,000	1,200,000	-		100%

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

Tinomoi primary school	1,300,000			1,300,000	1,300,000	-	100%
Kamuga primary school	1,200,000			1,200,000	1,200,000	-	100%
Kabirnet primary school	1,000,000			1,000,000	1,000,000	-	100%
Kiserian primary school	1,300,000			1,300,000	1,300,000	-	100%
Kimao primary school	1,200,000			1,200,000	1,200,000	-	100%
Tuluongoi primary school	400,000			400,000	400,000	-	100%
Sitewonin primary school	400,000			400,000	400,000	-	100%
Sabor primary school	300,000			300,000	300,000	-	100%
Kamuga primary school	300,000			300,000	300,000	-	100%
Kapchumo primary school	300,000			300,000	300,000	-	100%
Kimao primary school	300,000			300,000	300,000	-	100%
Kimoigut primary school	300,000			300,000	300,000	-	100%
Makobe primary school	300,000			300,000	300,000	-	100%
Koriema primary school	300,000			300,000	300,000	-	100%
Ngarie primary school	300,000			300,000	300,000	-	100%
Kabel primary school	300,000			300,000	300,000	-	100%
Keon primary school	300,000			300,000	300,000	-	100%

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

Kurumbopsoo primary school	300,000			300,000	300,000	-	100%
Kongasis primary school	300,000			300,000	300,000	-	100%
Kaburwo primary school	300,000			300,000	300,000	-	100%
Kimoriot primary school	300,000			300,000	300,000	-	100%
Kibagenge primary school	300,000			300,000	300,000	-	100%
Tambach primary school	300,000			300,000	300,000	-	100%
Soyonin primary school	300,000			300,000	300,000	-	100%
Kokwamoi primary school	300,000			300,000	300,000	-	100%
Tuiyobei primary school	300,000			300,000	300,000	-	100%
Sukutek primary school	300,000			300,000	300,000	-	100%
Chelaba primary school	300,000			300,000	300,000	-	100%
Poi primary school	300,000			300,000	300,000	-	100%
Kamarura primary school	800,000			800,000	800,000	-	100%
Bekibon primary school			2,500,000	2,500,000	2,500,000	-	100%
Barkipi primary school			400,000	400,000	400,000	-	100%
Tuyono primary school			100,000	100,000	100,000	-	100%
Tuiyotich primary school			1,200,000	1,200,000	1,200,000	-	100%

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

Kapindusum primary school			1,000,000	1,000,000	1,000,000	-	100%
Rabai primary school	-		1,200,000	1,200,000	1,200,000	-	100%
Chepkotoyan primary school	-		1,300,000	1,300,000	1,300,000	-	100%
sambaka primary school		800,000	500,000	1,300,000	1,300,000	-	100%
kailer primary school		800,000	-	800,000	800,000	-	100%
Sukutek primary school		700,000	-	700,000	700,000	-	100%
Rugus primary school		500,000	-	500,000	500,000	-	100%
samburi primary school		500,000	-	500,000	500,000	-	100%
mbechot primary school		400,000	-	400,000	400,000	-	100%
koitili primary school		500,000	-	500,000	500,000	-	100%
Endao primary school		1,500,000	-	1,500,000	1,500,000	-	100%
sossiate primary school		3,000,000	-	3,000,000	3,000,000	-	100%
Kibagenge primary school		1,200,000		1,200,000	1,200,000	-	100%
kirim primary school		700,000	-	700,000	700,000	-	100%
yatoi primary school		1,000,000	-	1,000,000	1,000,000	-	100%
Total	30,450,000	11,600,000	8,200,000	50,250,000	49,450,000	800,000	98%
8.0 Secondary Schools Projects							
Keneroi Secondary school	400,000.00			400,000	400,000	-	100%

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

Sinoni secondary school	400,000			400,000	400,000	-	100%
Kibonjos secondary school	200,000		-	200,000	200,000	-	100%
Mikutani secondary school	400,000			400,000	400,000	-	100%
Ngambo secondary school	1,200,000			1,200,000	1,200,000	-	100%
Kiserian secondary school	1,500,000			1,500,000	1,500,000	-	100%
sambaka secondary school	1,200,000			1,200,000	1,200,000	-	100%
loboi secondary school	1,200,000			1,200,000	1,200,000	-	100%
Mbechot secondary school	1,200,000			1,200,000	1,200,000	-	100%
Loitip Girls secondary school	2,700,000			2,700,000	2,700,000	-	100%
Sangarau Secondary school	300,000			300,000	300,000	-	100%
Koriema secondary school	300,000			300,000	300,000	-	100%
Kamailel Secondary school		1,000,000		1,000,000	1,000,000	-	100%
Patkawanin Secondary school			4,126,038	4,126,038	4,126,038	-	100%
Marigat day secondary school		500,000		500,000	500,000	-	100%
Perkerra Secondary school		470,000		470,000	470,000	-	100%
Ngarie Secondary school	500,000			500,000	500,000	-	100%
Tuluongoi secondary school	400,000		-	400,000	400,000	-	100%
sabor Secondary school							100%

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

	400,000		-	400,000	400,000	-	
kineroi secondary school			1,200,000	1,200,000	1,200,000	-	100%
Kibonjos secondary school		2,000,000		2,000,000	2,000,000	-	100%
cheboruswo secondary school		400,000	-	400,000	400,000	-	100%
Patkawanin Secondary school		2,373,962	-	2,373,962	2,373,962	-	100%
Sinoni secondary school		1,000,000	-	1,000,000	1,000,000	-	100%
Marigat day secondary school		645,760	800,000	1,445,760	1,445,760	-	100%
Total	10,300,000	10,545,760	5,970,000	26,815,760	26,815,760	-	100%
9.0 Tertiary institutions Projects							
KMTC Marigat			500,000	500,000	500,000		100%
Total			500,000	500,000	500,000		100%
10.0 Security Projects							
Sandai chiefs office	1,000,000			1,000,000	1,000,000	-	100%
Kapkuikui chiefs office	2,500,000			2,500,000	2,500,000	-	100%
Marigat chiefs office	1,300,000			1,300,000	1,300,000	-	100%
Mochongoi chiefs office	2,500,000			2,500,000	2,500,000	-	100%
Kimalel chiefs office	2,500,000			2,500,000	2,500,000	-	100%
Mukutani police station	500,000			500,000	500,000	-	100%
Marigat inn Trade centre	2,500,000			2,500,000	2,500,000	-	100%
Marigat upper trade centre	2,500,000			2,500,000	2,500,000	-	100%
Marigat Mlimani Market centre	2,500,000			2,500,000	2,500,000	-	100%

**Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Kampi samaki Market	2,500,000			2,500,000	2,500,000	-	100%
Loboi Trading Centre	2,500,000			2,500,000	2,500,000	-	100%
Kiserian GSU Camp		1,500,000		1,500,000	-	1,500,000	0%
Marigat police station		1,800,000		1,800,000	1,800,000	-	100%
various security projects		3,950,000		3,950,000	3,950,000	-	100%
Total	22,800,000	-	7,250,000	30,050,000	28,550,000	1,500,000	95%
11.0 Acquisition of assets							
NGCDF offices		-	2,740,000	2,740,000	2,739,786	214	100%
Total		-	2,740,000	2,740,000	2,739,786	214	100%
12.0 Other payments							
Total		-	-	-	-	-	
13.0 unallocated fund							
Unapproved projects							
AIA							
PMC savings							
Total		-	-	-	-	-	
	137,088,879	24,695,760	63,554,916	225,339,556	218,071,069	7,268,487	97%

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

**Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
			Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	2,373,800	955,976	158,632	3,488,408	2,700,641	787,767	77.4%
Use of goods and services	9,964,199	123,464	2,276,760	12,364,423	12,273,582	90,841	99.3%
Transfers to Other Government Units	42,750,000	20,145,760	14,670,000	77,565,760	76,765,760	800,000	99.0%
Other grants and transfers	82,000,880	3,470,560	43,709,525	129,180,965	123,591,300	5,589,665	95.7%
Acquisition of Assets	-	-	2,740,000	2,740,000	2,739,786	214	100.0%
Other payments	-	-	-	-	-	-	
UNALLOCATED FUND	-	-	-	-	-	-	
TOTAL	137,088,879	24,695,760	63,554,916	225,339,556	218,071,069	7,268,487	96.8%

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx 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.

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
NGCDF BOARD		Kshs	Kshs
	AIE NO. B 104985		1,000,000
	AIE NO. B 105189		56,867,724
	AIE NO. B 126055		8,500,000
	AIE NO. B 138759		12,000,000
	AIE NO. B 128346		7,800,000
	AIE NO. B 132091		10,000,000
	AIE NO. B 119736		6,000,000
	AIE NO. B 119696		12,000,000
	AIE NO. B 124787		9,000,000
	AIE NO. B 124891		11,000,000
	AIE NO. B 104701		7,500,000
	AIE NO. B 126344		13,000,000
	AIE NO. B 104788		
	AIE NO. B 104557		
	AIE NO. B140838	33,488,879	
Normal Allocation	AIE NO. B105412	44,000,000	
	AIE NO. B105730	22,000,000	
	AIE NO. B105998	5,000,000	
	AIE NO. B128761	12,000,000	
	AIE NO. B154364	12,000,000	

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	AIE NO.B140782	10,288,879	
	AIE NO.B154259	18,000,000	
	AIE NO.A895001	13,800,000	
	AIE NO.B155923	13,300,000	
	AIE NO.A888968	11,266,037	
	AIE NO.A895057	5,000,000	
	AIE NO.A895042	500,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		200,643,795	154,667,724

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs

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

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

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,687,041	2,275,342
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	13,600	10,200
TOTAL	2,700,641	2,285,542

5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	31,000	42,777
Electricity	17,354	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	643,950	23,410
Domestic travel and subsistence	731,141	240,600
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	-
Training expenses	2,957,916	2,666,788

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Hospitality supplies and services	824,262	713,511
Other committee expenses	1,513,445	161,190
Committee allowance	1,655,300	4,499,400
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	1,447,153	1,117,038
Fuel , oil & lubricants	1,226,466	2,073,704
Other operating expenses	562,662	-
Bank service commission and charges	-	-
Other Operating Expenses	-	
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	662,932	-
Routine maintenance- other assets	-	
TOTAL	12,273,582	11,538,418

*Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	51,450,000	27,650,000
Transfers to Secondary Schools	24,815,760	29,775,000
Transfers to Tertiary Institutions	500,000	2,000,000
TOTAL	76,765,760	59,425,000

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	46,000,000	25,306,058
Bursary -Tertiary (see attached list)	26,447,773	12,646,200
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	28,550,000	23,850,000
Sports Projects (see attached list)	7,437,670	-
Environment Projects (see attached list)	5,213,657	-
Emergency Projects (see attached list)	9,942,200	17,850,000
TOTAL	123,591,300	79,652,258

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,739,786	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport	-	-

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

Equipment		
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	2,739,786	-

Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
<i>Kenya Commercial Bank, Marigat Branch . Baringo South NG-CDF</i>	<i>A/C no.1146690452</i>	7,268,487	24,695,760
Equity Bank		-	-
		-	-
TOTAL		7,268,487	24,695,760

11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
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	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs

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	(1/7/2021)	(1/7/2020)
Bank accounts	24,695,760	22,929,254
Cash in hand		
Imprest		
TOTAL	24,695,760	22,929,254

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

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	2021 – 2022	2020 – 2021
	KShs	KShs
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	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020- 2021
	Kshs	Kshs
Compensation of employees	787,767	1,934,446
Use of goods and services	90,841	481,623
Amounts due to other Government entities (see attached list)	800,000	25,468,040
Amounts due to other grants and other transfers (see attached list)	5,589,665	56,161,577
Acquisition of assets	214	3,704,990
Others (<i>specify</i>)	-	500,000
Funds pending approval	-	-
	7,268,487	88,250,676

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	9,580,567	29,525,572
Total	9,58,0567	29,525,572

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Annexes

Annexes: 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.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees		787,767	1,934,446	
Use of goods & services		90,841	481,623	
Amounts due to other Government entities				
primary		800,000	22,300,000	
secondary		-	3,168,040	
Sub-Total		800,000	25,468,040	
Amounts due to other grants and other transfers				
Emergency		7	(3,429,024)	
Sports		532,673	7,508,493	
Environment		3	7,669,685	
Bursary		3,556,982	38,612,423	
security		1,500,000	10,800,000	
Sub-Total		5,589,665	56,161,577	
Acquisition of assets		214	3,704,990	

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Others (specify)					
Audit fee				500,000	
Sub-Total			214	4,204,990	
Funds pending approval					
Grand Total			7,268,487	88,250,676	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land				
Buildings and structures	21,945,621	2,739,786		24,685,407
Transport equipment				-
Office equipment, furniture and fittings	4,185,450			4,185,450
ICT Equipment, Software and Other ICT Assets	-			
Other Machinery and Equipment	5,123,891			5,123,891

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Heritage and cultural assets	-						
Intangible assets							
Total	31,254,962	2,739,786	-	33,994,748			

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/2021
Buiwon Primary school	KCB	1109607253	137	
chelaba primary school	KCB	1285455908	9020	
chemorongion primary school	KCB	1173423133	646754	
cheploch primary school	KCB	1173462244	493614	
ilingarua primary school	KCB	1112302255	714688	
kabel primary school	KCB	1207060666	1010	
kabirimet primary school	KCB	1202510094	83575	
kampi ya samaki primary school	KCB	1284937933	28918	
kamuga primary school	KCB	1252425317	2316	
kapkatit primary school	KCB	1114719943	2,463	
kapkuikui chiefs office	KCB	1292796456	1,515,995	
kasiela primary school	KCB	1177343134	681,219	
keneroi primary school	KCB	1284937860	75	
keon primary school	KCB	1183071647	20,524	
kibangenge primary school	KCB	1182020933	362	
kibingor primary school	KCB	1171558821	546	
kibonjos primary school	KCB	1276874022	45	
kimalel chiefs office	KCB	1294154990	1,235,165	
kimao primary school	KCB	1200548361	1,134	

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kimoigut primary school	KCB	1168322782	330,747	
kimoriot primary school	KCB	1182021255	30,127	
kirepari primary school	KCB	1292193352	65	
kiserian primary school	KCB	1137586125	4,186	
kiserian secondary school	KCB	1111335036	2,441	
kokwamoi primary school	KCB	1125990104	369,577	
koriema primary school	KCB	1288107064	460,029	
koriema secondary school	KCB	1131876776	2,635	
Loboi day secondary school	KCB	1294534114	275	
loboi primary school	KCB	1266869476	47,282	
loboi trading centre	KCB	1284937933	28,918	
loitip girls secondary school	KCB	1171234872	759,518	
lorrok primary school	KCB	1172027609	81,035	
makobe primary school	KCB	1285915909	10,149	
marigat chiefs office	KCB	1287298075	129,775	
marigat inn trading centre	KCB	1284937933	28,918	
marigat milimani market	KCB	1284937933	28,918	
marigat upper trade centre	KCB	1284937933	28,918	
mochongoi chiefs office	KCB	1294546015	758,855	
mukutani secondary school	KCB	1271902508	77,201	
ngambp secondary school	KCB	1111765049		

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				436	
ngarie primary school	KCB	1264459130		43,910	
ngarie secondary school	KCB	1146400187		100	
poi primary school	KCB	1176933833		1,236	
sabor primary school	KCB	1178528464		513	
sambaka secondary school	KCB	1293000396		2,150	
sandai chiefs office	KCB	1292537949		61,995	
sangarau secondary school	KCB	1111926271		332,288	
setewonin primary school	KCB	1157894305		73	
sinoni secondary school	KCB	1114745073		1,939	
sokotei primary school	KCB	1157835236		425	
sukutek primary school	KCB	1198588292		266,036	
tembererwe primary school	KCB	1240111398		1,328	
tinomoi primary school	KCB	1103721585		728	
tuyono primary school	KCB	1276811748		20,224	
tuluongoi primary school	KCB	1135295727		209,780	
tulwopsoo primary school	KCB	1205585060		348	
yatoi primary school	KCB	1276811748		19,931	
LOROPIL PRIMARY SCHOOL	KCB	1112027408			351332
SUKUTEK PRY SCHOOL	KCB	1198588292			236533

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KAPKUIKUI PRY SCHOOL	KCB	1119565294	261299
SANDAI PRIMARY SCHOOL	KCB	1136613366	16685
ARABAL PRIMARY SCHOOL	KCB	1240766343	959
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	938268
KAMUGA PRIMARY SCHOOL	KCB	1252425317	1442
TUIYONO PRIMARY SCHOOL	KCB	1276811748	1680
LAKARKAR PRIMARY SCHOOL	KCB	1267763396	6817
POI HILL PRIMARY SCHOOL	KCB	1176933833	1427
KOJIMUGUL PRIMARY SCHOOL	KCB	1159750122	2484734
YATOI PRIMARY SCHOOL	KCB	1276811748	1680
LOBOI PRIMARY SCHOOL	KCB	1266869476	7784
LOLDAMA PRIMARY SCHOOL	KCB	1265924589	2025
NGARIE PRIMARY SCHOOL	KCB	1264459130	10
LAMALOK PRIMARY SCHOOL	KCB	1159470871	16880
TUYONO PRIMARY SCHOOL	KCB	1276811748	1680
MWENGE PRIMARY SCHOOL	KCB	1285915674	1200010
SAMBURI PRIMARY SCHOOL	KCB	1204282293	500999
KAMPI YA SAMAKI PRY SCHOOL	KCB	1111005621	310045
KIMALEI PRIMARY SCHOOL	KCB	1272883566	3216
KIMOIGUT PRIMARY SCHOOL	KCB	1168322782	747
KAPCHUMO PRIMARY SCHOOL	KCB	1264438575	2592
SOGON PRIMARY SCHOOL	KCB	1109630425	2249
YATOI PRIMARY SCHOOL	KCB	1276811748	1680
EMARICH PRIMARY SCHOOL	KCB	1182420850	3109
YATOI PRIMARY SCHOOL	KCB	1276811748	1680
ITI PRIMARY SCHOOL	KCB	1171118813	948
PARKARIN PRIMARY SCHOOL	KCB	1176293710	479

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KAPKOIBAI PRIMARY SCHOOL	KCB	1138003778	943
KATKAMUMA PRIMARY SCHOOL	KCB	1272822486	2259
SIGINWO PRIMARY SCHOOL	KCB	1134466587	213197
LOROPIL PRIMARY SCHOOL	KCB	1112027408	351332
OLDEPE OSINYA PRIMARY SCHOOL	KCB	1115994352	255302
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	938268
BARNGELECH PRIMARY SCHOOL	KCB	1240277881	891
SIGINWO PRIMARY SCHOOL	KCB	1134466587	213197
MARIGAT INEGRATED SEC SCH.	KCB	1114392138	23129
KIBINGOR SEC SCHOOL	KCB	1171558821	799
LOITIP GIRLS SEC SCHOOL	KCB	1171234872	2509694
PERKERRA SECONDARY SCHOOL	KCB	1161797556	4989
SANDAI SECONDARY SCHOOL	KCB	1115940554	548
MAOI SECONDARY SCHOOL	KCB	1182855091	5724
ELDUME SECONDARY SCHOOL	KCB	1158702957	433264
KAPTOMBES SECONDARY SCHOOL	KCB	1266916490	2805
KIBINGOR SECONDARY SCHOOL	KCB	1171558821	799
MARIGAT INTERGRATED SEC SCHOOL	KCB	1114392138	23129
LAKE BOGORIA SECONDARY SCHOOL	KCB	1130583384	333
PATKA WANIN SECONDARY SCHOOL	KCB	1151439770	82094
SENETWO SECONDARY SCHOOL	KCB	1167652886	2500244
KAPKECHIR SECONDARY SCHOOL	KCB	1264904576	833639
KIMALEL SECONDARY SCHOOL	KCB	1116814056	2000186
MUKUTANI SEC SCHOOL	KCB	1271902508	921266
ELDUME SECONDARY SCHOOL	KCB	1158702957	433264
KARNEE SECONDARY SCHOOL	KCB	1272394212	218015
KISERIAN SECONDARY SCHOOL	KCB	1111335036	563072

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MARIGAT INTERGATED DAY SEC SCH.	KCB	1114392138		23129
KINEROI SECONDARY SCHOOL	KCB	1284937860		848332
TULUNGOI SEC SCHOOL	KCB	1202192289		11430
MEISORI SECONDARY SCHOOL	KCB	1266477799		2405204
NGAMBO SEONDRARY SCHOOL	KCB	1111765049		3052
KMTC - MARIGAT	KCB	1284750434		5331
SOGON CHIEFS OFFICE	KCB	1270640631		192813
KIMORJOT CHIEFS OFFICE	KCB	1257468537		199819
CHEBINYINY CHIEFS OFFICE	KCB	1264780346		845930
MUKUTANI POLICE STATION	KCB	1241269203		330850
RDU NOOSUKURO	KCB	1275029353		451020
MARIGAT SUB COUNTY CRITICAL UNIT	KCB	1284131874		506350
KORIEMA SHOPPING CENTRE	KCB	1284863018		70400
KABEL SHOPPING CENTRE	KCB	1284937917		69967
MARIGAT TOWN LOWER MARKET	KCB	1284937933		111915
KIMORJOT CHIEFS OFFICE	KCB	1257468537		199819
NOOSUKURO RDU CAMP	KCB	1275029353		451020
SOGON ASSISTANT CHIEFS OFFICE	KCB	1270640631		192813
MARIGAT POLICE STATION	KCB	1241281890		2819
SALABANI CHIEFS OFFICE	KCB	1136035850		1453
ILCHAMUS CHIEFS OFFICE	KCB	1138857785		239305
MARIGAT SUB COUNTY CIPU	KCB	1284131874		506350
LAKE BOGORIA SEC SCHOOL	KCB	1130583384		333
FERKERA DAY SEC SCHOOL	KCB	1161797556		4989
PATKAWANIN SEC SCHOOL	KCB	1151439770		82094
ARABAL PRIMARY SCHOOL	KCB	1240766343		953
LAKE BOGORIA SECONDARY SCHOOL	KCB	1130583384		333

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PATKAWANIN SECONDARY SCHOOL	KCB	1151439770	82094
LOROPIL PRIMARY SCHOOL	KCB	1112027408	351332
BARNGELECH PRIMARY SCHOOL	KCB	12400277881	891
MAKOBE PRIMARY SCHOOL	KCB	1285915909	467840
OL- ARABAL PRIMARY SCHOOL	KCB	1285112687	497950
CHELABA PRIMARY SCHOOL	KCB	1285455908	279950
CHEPKOTOYAN PRIMARY SCHOOL	KCB	1119558654	1944
KOITILL PRIMARY SCHOOL	KCB	1286014425	930
MAKOBE PRIMARY SCHOOL	KCB	1285915909	467840
CHEPLOCH PRIMARY SCHOOL	KCB	1125147032	19226
MUKUTANI POLICE STATION	KCB	1241269203	330850
ALICE INGUM PRIMARY SCHOOL	KCB	1286857562	372830
MUKUTANI PRIMARY SCHOOL	KCB	1252829469	2700
MOCHONGOI POLICE STATION	KCB	1286974895	1
TOTAL		9,580,567	29,525,572

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BARINGO SOUTH/CDF/VOL.I/7	Salabani Chiefs Office - All the activities defined in the code list of Plastering, keying, cementing the floor and painting were not carried out despite full disbursements of the funds on 3 March 2020. As at 24 February 2021 the project was almost one year late from the date of releasing funds.-	The NG-CDFC had allocated an additional fund completion and construction of toilets as the disbursed fund was not enough evidenced by the codelist 2019/2020	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL.I/7	There is no risk management policy in place and even the safety measures to the people and the building are not in place like insurance to the building and fire extinguishers.	The risk management policy is in the process of implementation	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL.I/7	Unsupported payments in cashbook Examination of cashbook revealed an amount paid to a contractor M/s Bellion Hardware of Kshs.2,765,000 which was made vide cheque number 5299 dated	This were retention during various payment of M/S Bellion hardware for construction of NG-CDF offices which were	Awaiting discussion with the respective parliamentary	

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	<p>30 January 2020. However, this payment has not been supported with CD/FC minutes, deposits register, payment certificates among other documents</p>	<p>accrued and written in one cheque after the cheques becoming stale</p>	<p>committee</p>
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Michael Konyo
 Name
 Fund Account Manager.

