

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	DAY: WEDNESDAY
TABLED BY: HON. SAMUEL CHEPKONG'A MP	THE AUDITOR-GENERAL
CLERK-AT-THE-TABLE: Anne Shrubuto	

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REPORT

OF

ON

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

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



BARINGO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



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

I. Acronyms and Abbreviations

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

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Baringo 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)

Fiduciary Management

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

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

(c) 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.

(d) Baringo South Constituency NGCDF Headquarters

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

(e) Baringo South Constituency NGCDF Contacts

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

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(f) Baringo South Constituency NGCDF Bankers

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

(g) Independent Auditors

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

(h) Principal Legal Adviser

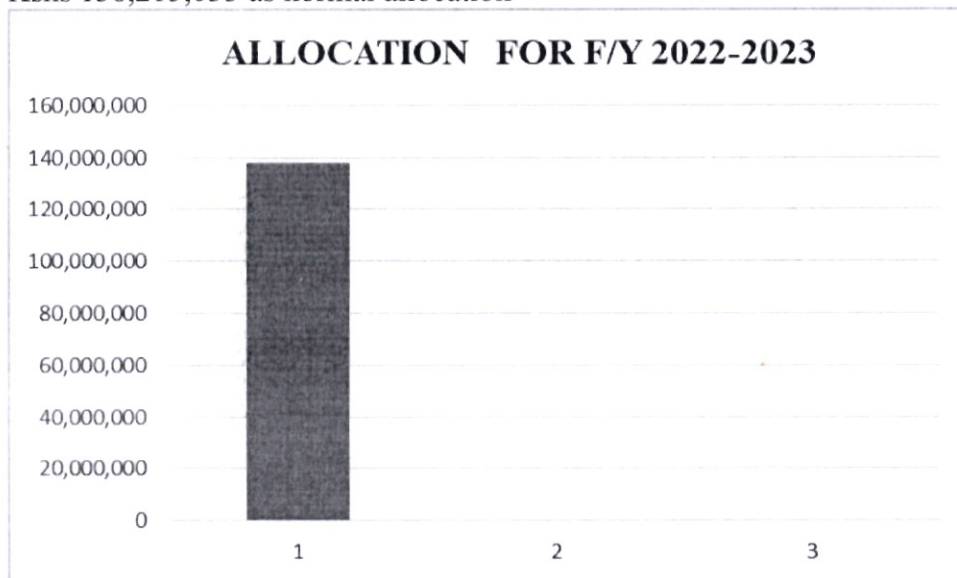
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

III. NG-CDFC Chairman’s Report



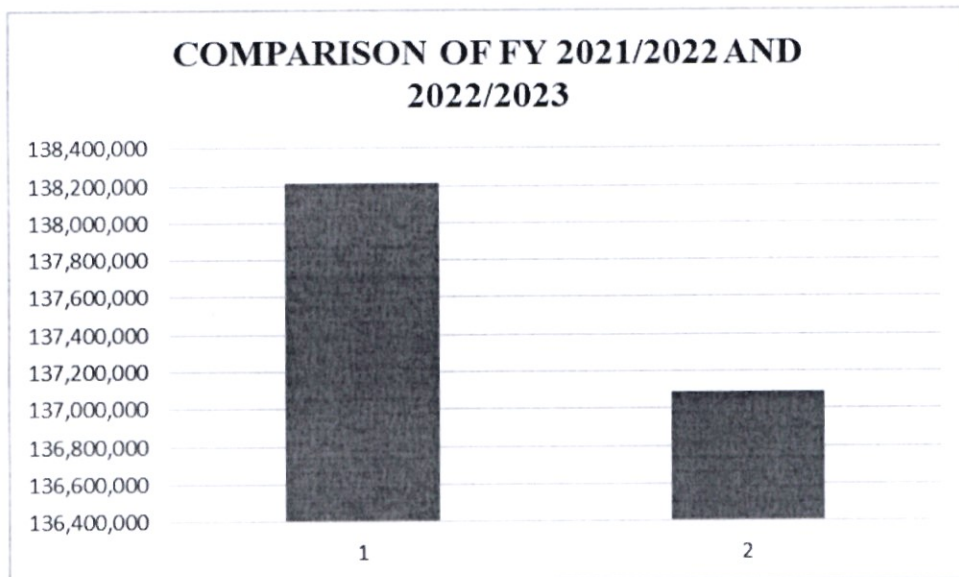
Annual Constituency Allocation

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 138,215,033 as normal allocation



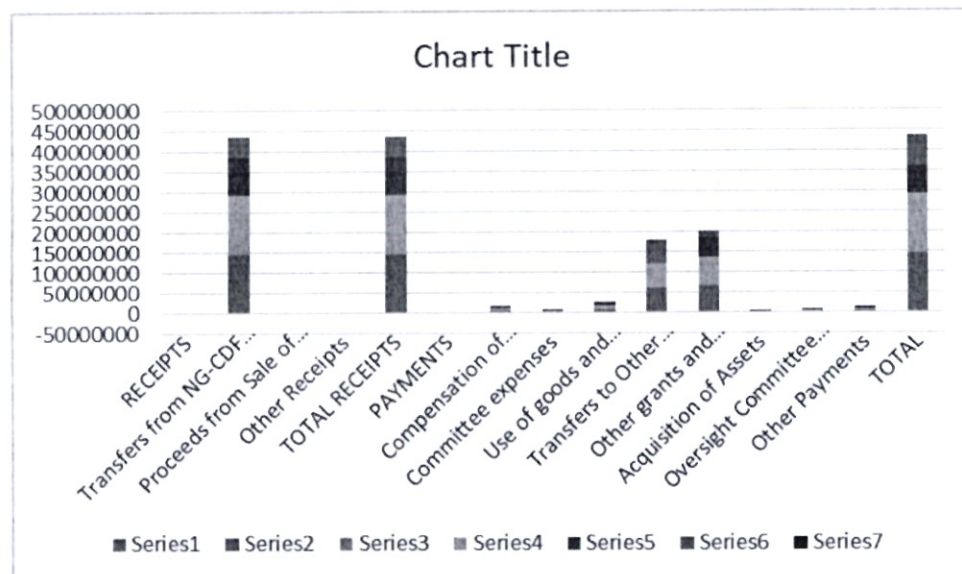
On receipt of the above allocations, Baringo South National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects with reference to the priorities of the public

participation meetings held across the Constituency. It is noteworthy that during the FY 2022/2023, we received 62.9% of the normal Constituency funding equivalent to Kshs 87,000,000 plus balance brought forward of Kshs 7,268,487 totalling to kshs 94,268487 these funds were then disbursed to earmarked projects.



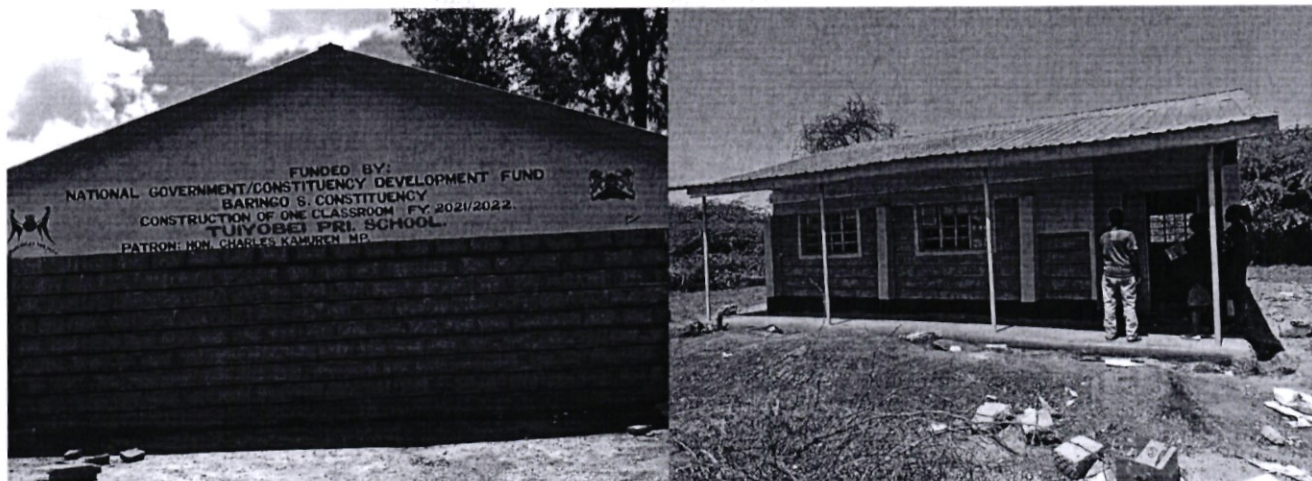
Sector Prioritization

During the year 2022/2023, transfers to other Government Units(Primary, Secondary and Tertiary) was allocated Kshs 59,103,476 was utilized in the year under review, Other grants and transfers (Bursary, Security and Emergency) was allocated Kshs 61,290,054 to be utilized in the year under review. Other allocations are the statutory allocations which consist of administration and monitoring and evaluation.



Achievements and Major Undertakings

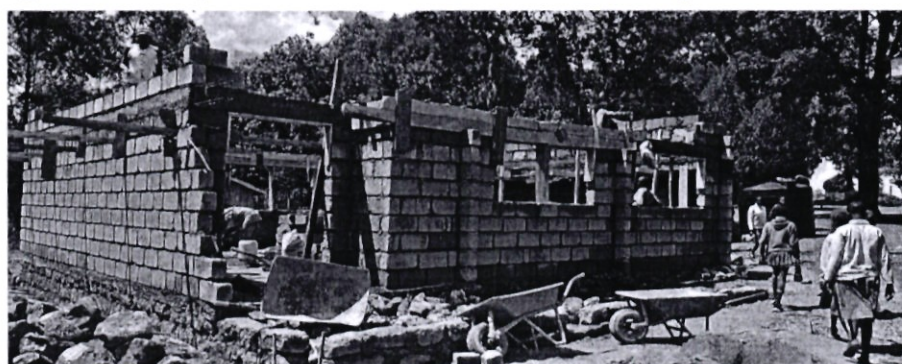
During the year, Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing 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 2023/2024. Provided below is the current status of completed and ongoing projects in the constituency for the financial year 2022/2023



Tuiyobei primary School – Construction Of one Classroom



Iingarua Primary School -Construction of Dormitory



Kapkechir primary school – on – going construction of one classroom

Budgetary Appropriations

During the financial year 2022/2023, the overall budget utilization stood at 65% percent based on the funds received. This was achieved due to squat disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 87,000,000 for Financial year 2022/2023 which was received from normal funding in the year under review. The balance brought forward at the close of the financial year was kshs 7,268,487 bringing the total amount in the financial year to kshs 94,268,487

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 2022/2023. These encompass, insecurity in the projects implementation sites, especially in mukutani ward a time there was a problem in transporting of materials to the site and at same time there was cases of constructors being malice by bandits,.

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 2020/2021.

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

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Name: SAMUEL BUNGEI
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of *Baringo South Constituency 2022-2027* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary’s beneficiaries at all levels 	<ul style="list-style-type: none"> - In FY 22/23 we increased number of classrooms, dormitories, laboratories etc from 8 to 9 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 2022/2023 the NG-CDFC completed 1 security infrastructure 1 police station and 2 chiefs offices
Environment	To increase	- increased	Number primary	- In the financial

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	sustainable environmental management	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	and secondary schools that the NG-CDF has planted trees -Number of water tanks installed in education institutions	year 2022/2023 NG-CDF allocated 2% of its total allocation to promote construction of toilets and purchase of water tanks for water harvesting. The projects benefited 3 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 2022/2023 , 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

V. Statement of Governance

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

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

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

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

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

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

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

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

VI. Environmental and Sustainability Reporting

Baringo 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.*

3. Employee welfare

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

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

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.

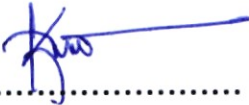
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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 has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Name: Michael Kones
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Baringo 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, 202X. 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, 2023, 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.

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.

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Approval of the financial statements

The NGCDF- Baringo South Constituency financial statements were approved and signed by the Accounting Officer on 21/03 2024.



.....
Name: Samuel Bungei
Chairman – NGCDF Committee



.....
Name: Michael Kones
Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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NAIROBI

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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, 2023

50, which comprise of the statement of assets and liabilities as at 30 June, 2023 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 effects of the matter 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers amount of Kshs.52,309,641 as disclosed in Note 8 to the financial statements. The amount includes bursary payments to secondary schools and tertiary institutions of Kshs.28,100,637 and Kshs.18,908,814 respectively. However, the expenditure differs with payments computed from the bank statements for secondary schools and tertiary institutions amounting to Kshs.24,889,100 and Kshs.14,126,511, respectively. The resultant variances of Kshs.3,211,537 and Kshs.4,782,303 all totalling Kshs.7,993,840 were not explained or reconciled.

In the circumstances, the accuracy, completeness and regularity of other grants and transfers amounting to Kshs.52,309,641 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.145,483,520 and Kshs.94,268,487 respectively resulting to an

under-funding of Kshs.51,215,033 or 35% of the budget. Similarly, the Fund spent a balance of Kshs.69,239,234 against actual receipts of Kshs.94,268,487 resulting to an under-utilization of Kshs.25,029,253 or 27% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year, highlighted several issues in respect of the Report on Financial Statements, and the Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues or provided explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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. Non-Refund of Unutilized Funds

Review of the projects implementation status report as at 30 June, 2023 indicated that an amount of Kshs.1,572,994 held in ninety-five (95) bank accounts related to projects that were complete. However, Management had not closed the bank accounts in the financial statements contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that, 'all unutilized funds of the Project Management Committee shall be returned to the Constituency account.

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

2. Failure to Report Expenditure on Emergency Reserve to the Board

The statement of receipts and payments reflects an expenditure on other grants and transfers amount of Kshs.52,309,641 as disclosed in Note 8 to the financial statements. The amount includes expenditure on emergency projects of Kshs.3,787,400. However, 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.

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

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, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2024

*Baringo South Constituency
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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	200,643,795
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		87,000,000	200,643,795
PAYMENTS			
Compensation of employees	4	3,040,644	2,700,641
Committee expenses	5	2,008,683	3,168,745
Use of goods and services	6	7,180,266	9,104,837
Transfers to Other Government Units	7	900,000	76,765,760
Other grants and transfers	8	52,309,641	123,591,300
Acquisition of Assets	9	500,000	2,739,786
Oversight Committee Expenses	10	1,300,000	
Other Payments	11	2,000,000	-
TOTAL PAYMENTS		69,239,234	218,071,069
SURPLUS/DEFICIT		17,760,766	(17,427,273)

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

The Constituency financial statements were approved by the NGCDFC on 21/03 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Michael Kones

Name: John Ndungu
ICPAK M/No: 14351

Name: Samuel Bungei

Baringo South Constituency

National Government Constituencies Development Fund (NGCDF)

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*Baringo South Constituency
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X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	25,029,253	7,268,487
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		25,029,253	7,268,487
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		25,029,253	7,268,487
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	-	-
Gratuity	13B	-	-
NET FINANCIAL SSETS		25,029,253	7,268,487
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	7,268,487	24,695,760
Prior year adjustments	15	-	
Surplus/Defict for the year		17,760,766	(17,427,273)
NET FINANCIAL POSITION		25,029,253	7,268,487

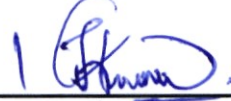
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 21/03/2023 and signed by:



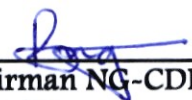
Fund Account Manager

Name: Michael Kones



National Sub-County
Accountant

Name: John Ndungu
ICPAK M/No: 14351



Chairman NG-CDF
Committee

Name: Samuel Bungei

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	200,643,795
Other Receipts	3	-	-
		87,000,000	200,643,795
Payments for operating activities			
Compensation of Employees	4	3,040,644	2,700,641
Committee expenses	5	2,008,683	3,168,745
Use of goods and services	6	7,180,266	9,104,837
Transfers to Other Government Units	7	900,000	76,765,760
Other grants and transfers	8	52,309,641	123,591,300
Oversight Committee Expenses	10	1,300,000	
Other Payments	11	2,000,000	-
		68,739,234	215,331,283
Adjusted for:			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	-	-
Prior year Adjustments	15	-	-
Net Adjustments		-	-
Net cash flow from operating activities		18,260,766	(14,687,487)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(500,000)	(2,739,786)
Net cash flows from Investing Activities		(500,000)	(2,739,786)
NET INCREASE IN CASH AND CASH EQUIVALENT		17,760,766	(17,427,273)

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Cash and cash equivalent at BEGINNING of the year	11	7,268,487	24,695,760
Cash and cash equivalent at END of the year		25,029,253	7,268,487

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

The Constituency financial statements were approved by NG CDFC on 21/03 2024 and signed by:



Fund Account Manager

Name: Michael Kones



National Sub-County Accountant

Name: John Ndungu
ICPAK M/No: 14351



Chairman NG-CDF Committee

Name: Samuel Bungei

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,215,033	7,268,487	0	145,483,520	94,268,487	51,215,033	65%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
TOTAL RECEIPTS	138,215,033	7,268,487	0	145,483,520	94,268,487	51,215,033	65%
PAYMENTS							
Compensation of Employees	3,679,764	787,767	-	4,467,531	3,040,644	1,426,887	68%
Committee expenses	1,445,000	0	-	1,445,000	2,008,683	(563,683)	139%
Use of goods and services	7,396,739	90,841	-	7,487,580	7,180,266	307,314	96%
Transfers to Other Government Units	59,103,476	800,000	-	59,903,476	900,000	59,003,476	2%
Other grants and transfers	61,290,054	5,589,665	-	66,879,719	52,309,641	14,570,078	78%
Acquisition of Assets	500,000	214	-				100%

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				500,214	500,000	214	
Oversight Committee Expenses	1,300,000			1,300,000	1,300,000		100%
Other Payments	3,500,000		-	3,500,000	2,000,000	1,500,000	57%
TOTAL	138,215,033	7,268,487	0	145,483,520	69,239,234	76,244,286	48%

- a) The allocation for 2022/2023 is Kshs 138,215,033 and the adjustment was made in column b on the balance brought forward in the financial year 2021/2022 Kshs 7,268,487 hence the allocation and unutilized fund totals to Kshs 145,483,520 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 62.9% equivalent to 87,000,000
- b) On the compensation of employees 68% the employee budget was for the 6 staff on contract basis.
- c) On the use of goods and services 96% 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, 2% due to adjustment of the original budget
- e) On other grant and transfers, 78% due to adjustment of the original budget
- f) On Acquisition of assets, 100% was utilized
- g) On other payment 48% was utilized

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

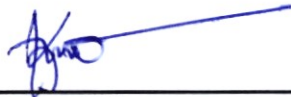
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	76,244,286
Less undisbursed funds receivable from the Board as at 30th June 2023	51,215,033
	25,029,253
Add Accounts payable	-

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Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	25,029,253

The Constituency financial statements were approved by NG CDFC on 2/03/2024 2023 and signed by:



Fund Account Manager

Name: Michael Kones



National Sub-County Accountant

Name: John Ndungu
ICPAK M/No: 14351



Chairman NG-CDF Committee

Name: Samuel Bungei

**Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,679,764	787,767		4,467,531	3,040,644	1,426,887	68%
1.2 Committee allowances	1,445,000	-		1,445,000	945,000	500,000	65%
1.3 Use of goods and services	3,250,288	90,841		3,341,129	4,090,875	(749,746)	122%
Total	8,375,052	878,608	-	9,253,660	8,076,519	1,177,141	87%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000			1,000,000	1,300,000	-	100%
2.2 Committee allowances	2,166,000			2,166,000	1,063,683	-	100%
2.3 Use of goods and services	980,451			980,451	980,451	-	100%
Total	4,146,451		-	4,146,451	3,343,683	-	100%
3.0 Emergency							
3.1 Primary Schools	258,000			258,000	258,000	-	100%
3.2 Secondary schools				-		-	

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3.3 Tertiary institutions				-		-	
3.4 Security projects	3,529,400		-	3,529,400	3,529,400	-	100%
3.5 Unutilised	3,848,790	7		3,848,797		3,848,797	0%
Total	7,636,190	7		7,636,197	3,787,400	3,848,797	50%
4.0 Bursary and Social Security				-			
4.1 Secondary Schools	27,000,000	1,156,982		28,156,982	28,100,637	56,345	100%
4.2 Tertiary Institutions	16,375,262	2,400,000		18,775,262	18,908,814	(133,552)	101%
4.3 Social Security				-		-	
4.4 Special Needs	5,000,000			5,000,000	12,790	4,987,210	0%
Total	48,375,262	3,556,982	-	51,932,244	47,022,241	4,910,003	91%
5.0 Sports				-		-	
5.1	2,764,301	532,673		3,296,974		3,296,974	0%
Total	2,764,301	532,673		3,296,974		3,296,974	0%
6.0 Environment							
Yatoi primary school	1,032,301	3		1,032,304		1,032,304	0%
Mochongoi technical inst.	1,482,000			1,482,000		1,482,000	0%
				-		-	
Total	2,514,301	3	-	2,514,304	-	2,514,304	0%
7.0 Primary Schools Projects							
Patkawanin primary school	800,000						0%

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		800,000	800,000				
0%	3,500,000	3,500,000	3,500,000			3,500,000	Ngartie primary school
0%	3,500,000	3,500,000	3,500,000			3,500,000	kabel primary school
0%	600,000	600,000	600,000			600,000	Losampunpur primary school
0%	500,000	500,000	500,000			500,000	Lake Bogoria primary school
0%	3,500,000	3,500,000	3,500,000			3,500,000	Vatol primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Karne primary school
0%	600,000	600,000	600,000			600,000	Kokwenbel primary school
0%	600,000	600,000	600,000			600,000	Sokee primary school
0%	700,000	700,000	700,000			700,000	Sintaan primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Mochongoi primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Lakarkar primary school
0%	1,000,000	1,000,000	1,000,000			1,000,000	Chebiyinyi primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Tambach primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Kapkoibai primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Kapkechir primary school
0%	753,476	753,476	753,476			753,476	Tulupsoo primary school
0%	500,000	500,000	500,000			500,000	Soyonin primary school
0%	500,000	500,000	500,000			500,000	Tambach primary school
0%	3,500,000	3,500,000	3,500,000			3,500,000	Keneroi primary school
0%	1,200,000	1,200,000	1,200,000			1,200,000	Vemit primary school
0%						1,200,000	Chemariach primary school

**Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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					1,200,000					1,200,000			
Karne primary school	3,500,000				3,500,000					3,500,000			0%
Koriema primary school	2,800,000				2,800,000					2,800,000			0%
Koifilion primary school	600,000				600,000	100,000				500,000			17%
Chepkotoyan primary school	800,000				800,000					800,000			0%
Kapchumo primary school	350,000				350,000					350,000			0%
Tuiyobei primary school	2,400,000				2,400,000					2,400,000			0%
Ingarua primary school	1,200,000				1,200,000					1,200,000			0%
Sandai primary school	3,000,000				3,000,000					3,000,000			0%
Kabirnet primary school	500,000				500,000					500,000			0%
Kamarura primary school	400,000				400,000					400,000			0%
kapkuikui primary school		800,000			800,000	800,000				-			100%
Total	45,703,476	800,000			46,503,476	900,000				45,603,476			2%
8.0 Secondary Schools Projects													
Marigat high school	3,000,000				3,000,000					3,000,000			0%
Loboi day secondary school	1,200,000				1,200,000					1,200,000			0%
Loboi day secondary school	1,200,000				1,200,000					1,200,000			0%
Tuiyobei secondary school	800,000				800,000					800,000			0%
Lowland secondary school	1,200,000				1,200,000					1,200,000			0%
Ngarie secondary school	1,000,000				1,000,000					1,000,000			0%
Loitip girls secondary school	1,500,000				1,500,000					1,500,000			0%

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Total	9,900,000	-	9,900,000	-	9,900,000	0%
9.0 Tertiary institutions Projects		-		-		
Mechongoi technical training institute	3,500,000		3,500,000		3,500,000	0%
Total	3,500,000	-	3,500,000	-	3,500,000	0%
10.0 Security Projects		-		-		
Kiserian GSU camp	1,500,000		1,500,000		1,500,000	100%
Total	-	1,500,000	1,500,000	-	1,500,000	100%
11.0 Acquisition of assets						
NG-CDF	500,000	214	500,214		500,000	100%
Total	500,000	214	500,214	-	500,000	100%
12.0 Oversight Committee Expenses (itemize)						
COC Committee Allowances	503,000		503,000		503,000	100%
COC Committee Expenses	797,000		797,000		797,000	100%
Total	1,300,000	-	1,300,000	-	1,300,000	100%
12.0 Other payments						
strategic plan	3,500,000		3,500,000.0		2,000,000	57%

Baringo South Constituency
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				-		-	
Total	3,500,000	-	-	3,500,000	2,000,000	1,500,000	57%
13.0 unallocated fund							
Unapproved projects						-	
AIA						-	
PMC savings							
Total			-	-	-	-	
	136,915,033	7,268,487	-	145,483,520	69,232,611	76,250,909	48%

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	3,679,764	787,767	-	4,467,531	3,040,644	1,426,887	68%
Use of goods and services	8,841,739	90,841	-	8,932,580	9,182,326	(249,746)	103%
Transfers to Other Government Units	59,103,476	800,000	-	59,903,476	900,000	59,003,476	2%
Other grants and transfers	61,290,054	5,589,665	-	66,879,719	52,309,641	14,570,078	78%
Acquisition of Assets	500,000	214	-	500,214	500,000	214	100%

Baringo South Constituency
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Oversight Committee Expenses	1,300,000			1,300,000	1,300,000		100%
Other payments	3,500,000	-	-	3,500,000	2,000,000	1,500,000	57%
UNALLOCATED FUND	-	-	-	-	-	-	
TOTAL	138,215,033	7,268,487	-	145,483,520	69,232,611	76,250,909	48%

(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

XIV. 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 Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

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 202x.

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
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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO.B140838		33,488,879
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
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
AIE NO:B185011	7,000,000	
AIE No: B185560	21,000,000	
AIE NO: B185843	5,000,000	
AIE NO: B206294	12,000,000	
B205683	12,000,000	
AIE NO:B205525	15,000,000	
AIE NO: B207764	15,000,000	
TOTAL	87,000,000	200,643,795

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2. Proceeds From Sale of Assets

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

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,206,959	2,687,041
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	819,286	13,600
Employer Contributions Compulsory national social security schemes	14,400	-
TOTAL	3,040,644	2,700,641

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,063,683	1,655,300
Other committee expenses	945,000	1,513,445
TOTAL	2,008,683	3,168,745.00

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	68,550	48,354
Communication, supplies and services	450	643,950
Domestic travel and subsistence	113,585	731,141
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	-
Training expenses	1,320,685	2,957,916
Hospitality supplies and services	186,010	824,262
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	4,454,858	1,447,153
Fuel , oil & lubricants	405,786	1,226,466
Other operating expenses	36,000	562,662
Bank charges	132,011	
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	462,331	662,932
Routine maintenance- other assets	-	0
TOTAL	7,180,266	9,104,837

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	900,000	49,450,000
Transfers to Secondary Schools	-	24,815,760
Transfers to Tertiary Institutions	-	2,500,000
TOTAL	900,000	76,765,760

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	28,100,637	46,000,000
Bursary -Tertiary (see attached list)	18,908,814	26,447,773
Bursary- Special Schools	12,790	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	1,500,000	28,550,000
Sports Projects (see attached list)	-	7,437,670
Environment Projects (see attached list)	-	5,213,657
Emergency Projects (see attached list)	3,787,400	9,942,200
Roads Projects	-	-
TOTAL	52,309,641	123,591,300

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	2,739,786.00
Refurbishment of Buildings	500,000	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	500,000	2,739,786

10. Oversight Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	503,000	-
Other COC expenses	797,000	-
TOTAL	1,300,000	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
	2,000,000	-

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12. Cash Book Bank Balance

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Kenya Commercial Bank,A/C no. 1146690452 ,Marigat (Baringo South NG-CDF)	25,035,876	7,268,487
Kenya Commercial Bank,A/C no. Branch . (deposit account)	-	-
TOTAL	25,035,876	7,268,487
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Other receipts (specify)	-	-
TOTAL	-	-
<i>[Provide cash count certificates for each]</i>		

13. Outstanding Imprests

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

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

Baringo South Constituency
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Notes to the Financial Statement Continued
14. Retention and Gratuity

14 A. Retention	<i>2022-2023</i>	<i>2021-2022</i>
	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	-	-

14 B. Gratuity	<i>2022-2023</i>	<i>2022-2023</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	819,286	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	819,286	-

15. Fund Balance B/F

	2022-2023	2021-2022
Bank accounts	7,268,487	24,695,760
Cash in hand		
Imprest		
TOTAL	7,268,487	24,695,760

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

Baringo South Constituency
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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,426,887	787,767
Use of goods and services	(249,746)	90,841
Amounts due to other Government entities (see attached list)	59,003,476	800,000
Amounts due to other grants and other transfers (see attached list)	14,570,078	5,589,665
Acquisition of assets	214	214
Others (<i>specify</i>)- strategic plan	1,500,000	-
Funds pending approval		
Total	76,250,909	7,268,487

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	1,572,994	9,580,567
	1,572,994	9,580,567



XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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

Baringo South Constituency
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		1,426,887	787,767	
Use of goods & services		(249,746)	90,841	
Amounts due to other Government entities				
Patkawanin primary school		800,000		
Ngarie primary school		3,500,000		
kabel primary school		3,500,000		
Losampurpur primary school		600,000		
Lake Bogoria primary school		500,000		
Yatoi primary school		3,500,000		
Karne primary school		1,200,000		
Kokwenbei primary school		600,000		
Sokee primary school		600,000		
Sintaan primary school		700,000		
Mochongoi primary school		1,200,000		
Lakarkar primary school		1,200,000		
Chebinyiny primary school		1,000,000		
Tambach primary school		1,200,000		
Kapkoibai primary school		1,200,000		
Kapkechir primary school		1,200,000		
Tuluopsoo primary school		753,476		
Soyonin primary school		500,000		

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Tambach primary school		500,000		
Keneroi primary school		3,500,000		
Yemit primary school		1,200,000		
Chemariach primary school		1,200,000		
Karne primary school		3,500,000		
Koriema primary school		2,800,000		
Koition primary school		500,000		
Chepkotoyan primary school		800,000		
Kapchumo primary school		350,000		
Tuiyobei primary school		2,400,000		
Iingarua primary school		1,200,000		
Sandai primary school		3,000,000		
Kabirmet primary school		500,000		
Kamarura primary school		400,000		
Marigat high school		3,000,000		
Loboi day secondary school		1,200,000		
Loboi day secondary school		1,200,000		
Tuiyobei secondary school		800,000		
Lowland secondary school		1,200,000		
Ngarie secondary school		1,000,000		
Loitip girls secondary school		1,500,000		
Mochongoi Technical training institute		3,500,000		
Kapkuikui primary school			800,000	
Sub-Total		59,003,476	800,000	
Amounts due to other grants and other transfers				

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Emergency		3,848,797	7	
Bursary		4,910,003	3,556,982	
Sports		3,296,974	532,673	
Environment		2,514,304	3	
Kiserian GSU Camp			1,500,000	
Sub-Total		14,570,078.00	5,589,665	
Acquisition of assets				
NG-CDF offices		214	214	
Others (specify)				
Strategic plan		1,500,000		
Sub-Total		1,500,214	214	
Funds pending approval				
Grand Total		76,250,909	7,268,487	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land				
Buildings and structures	24,685,407			24,685,407.00
Transport equipment				-
Office equipment, furniture and fittings	4,185,450	500,000.0		4,685,450.00
ICT Equipment, Software and Other ICT Assets				-
Other Machinery and Equipment	5,123,891			5,123,891.00
Heritage and cultural assets				
Intangible assets				
Total	33,994,748	500,000	-	34,494,748

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

PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/23	Bank Balance 2021/22
PMC					
arabal primary school	1240766343	KCB MARIGAT		581.00	
Barngelech primary school	1240277881	KCB MARIGAT		639.00	
Buiwon primary school	1109607253	KCB MARIGAT		11.00	
Chebinyiny primary school	1132644968	KCB MARIGAT		1,697.00	
chelaba primary school	1285455908	KCB MARIGAT		8,894.00	
chepkotoyan primary school	1119558654	KCB MARIGAT		19,301.30	
cheploch primary school	1173462244	KCB MARIGAT		150,488.55	
Eldepe osinya primary school	1115994352	KCB MARIGAT		33.00	
Eldume secondary school	1158702957	KCB MARIGAT		821.00	
Emarech primary school	1182420850	KCB MARIGAT		1,792.00	
ilngarua primary scool	1112302255	KCB MARIGAT		2,436.00	
Iti primary school	1171118813	KCB MARIGAT		696.00	
kabel primary school	1207060666	KCB MARIGAT		884.00	

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Kabel secondary school			KCB MARIGAT		
kabirnet primary school	1202510094		KCB MARIGAT		3,449.00
Kampi ya samaki primary school	1111005621		KCB MARIGAT		1,271.00
kamuga primary school	1252425317		KCB MARIGAT		2,190.00
Kapchumo primary school	1264438573		KCB MARIGAT	-	3,523.00
kapkatit primary school			KCB MARIGAT		
kapkechir primary school	1264904578		KCB MARIGAT		-
Kapkoibai primary school-	1138003778		KCB MARIGAT		690.00
kapkuikui chiefs office			KCB MARIGAT		
kapkuikui primary school	1292796456		KCB MARIGAT		1,937.00
Kaptombes secondary school-	1266916490		KCB MARIGAT		1,362.00
Karne secondary school-	1272394212		KCB MARIGAT		5,319.00
kasiela primary school	1177343134		KCB MARIGAT		581,093.00
Katkamuma primary school	1172027609		KCB MARIGAT		409.00
keon primary school	1183071647		KCB MARIGAT		20,398.00
Kibagenge primary school	1182020933		KCB MARIGAT		6,823.00
kibingor primary school	1171558821		KCB MARIGAT		546.50
Kibingor secondary school-	1276874022		KCB MARIGAT		5,935.00
Kimalel mixed day secondary	1116814056		KCB MARIGAT		

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				1,242.50	
Kimalel primary school		KCB MARIGAT			
kimao primary school	1200548361	KCB MARIGAT		756.00	
Kimoigut primary school	1111005621	KCB MARIGAT		1,271.00	
Kimoriot chiefs office		KCB MARIGAT			
kimoriot primary school	1182021255	KCB MARIGAT		949.00	
kineroi primary school	1284937860	KCB MARIGAT		75.00	
Kiserian secondary school	1111335036	KCB MARIGAT		2,188.50	
KMTC -Marigat	128750434	KCB MARIGAT		-	
koimugul primary school	1159750122	KCB MARIGAT		26,336.00	
koitilil primary school	1103709194	KCB MARIGAT		18,854.00	
kokwamoi primary school	1264459130	KCB MARIGAT		64.00	
koriema primary school	1288107064	KCB MARIGAT		903.00	
Lakarkar primary school	1267763396	KCB MARIGAT		5,626.00	
lake bogoria secondary school	1130583384	KCB MARIGAT		329.00	
Lamalok primary school	1159470871	KCB MARIGAT		5,314.00	
loboi secondary school	1294534114	KCB MARIGAT		149.00	
loitip girls secondary school	1171234872	KCB MARIGAT		65,287.00	
loldama primary school	1265924589	KCB MARIGAT			

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Loropil primary school	112027408	KCB MARIGAT	708.00	
lorrok primary school	1172027609	KCB MARIGAT	520.00	
makobe primary school	1285915909	KCB MARIGAT	409.00	
Maai secondary school-	1182855091	KCB MARIGAT	9,823.00	
Marigat intergrated day secondary school	114392138	KCB MARIGAT	4,532.50	
Meisori secondary school	1266477799	KCB MARIGAT	3,804.00	
Mochongoi police station	1286974895	KCB MARIGAT	3,761.00	
Mkutani Assistant CountyCommissioner(ACC) and Administration Police(AP) offices		KCB MARIGAT	191,843.00	
Mkutani Day and boarding secondary school	1271902508	KCB MARIGAT	77,075.00	
Mwenge Primary school	12859156674	KCB MARIGAT	293.00	
ngambo secondary school	1111765049	KCB MARIGAT	184.00	
Ngarie primary school	1264459130	KCB MARIGAT	64.00	
ngarie secondary school	1146400187	KCB MARIGAT	100.00	
Noosukuro primary school	1135037787	KCB MARIGAT	2,547.00	
Noosukuro Rapid Deployment Unit Camp	1275029353	KCB MARIGAT	92.00	

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Parkarin primary school	1176293710	KCB MARIGAT		227.00	
Patkawanin day and boarding secondary school		KCB MARIGAT			
Patkawanin day&boarding primary school	1240123892	KCB MARIGAT		11.00	
patkawanin secondary school		KCB MARIGAT			
Perkerra secondary school	1161797556	KCB MARIGAT		3,293.00	
Poi hill primary school	1176933833	KCB MARIGAT		1,110.00	
sabor primary school	1178528464	KCB MARIGAT		387.50	
sambaka secondary school	1293000396	KCB MARIGAT		349.00	
Samburi primary school	1204282293	KCB MARIGAT		1,180.00	
sandai primary school	1136613366	KCB MARIGAT		838.00	
Sandai secondary school	1115940554	KCB MARIGAT		422.34	
sangarau secondary school	1111926271	KCB MARIGAT		662.00	
senetwo secondary school	1167652886	KCB MARIGAT		2,415.50	
setewonin primary school	1157894305	KCB MARIGAT		72.50	
Siginwo primary school	1134466587	KCB MARIGAT		282.50	
sinoni secondary school	1114745073	KCB MARIGAT		1,938.00	
Sogon primary school	1109630425	KCB MARIGAT		1,057.50	
sokotei primary school	1157835236	KCB MARIGAT			

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					299.00	
Sukutek primary school	1198588292	KCB MARIGAT			1,658.00	
tembererwe primary school	1240111398	KCB MARIGAT			1,292.00	
tinomoi primary school	1103721585	KCB MARIGAT			602.00	
tuluongoi primary school	1135295727	KCB MARIGAT			854.00	
Tuluongoi secondary school	1202192289	KCB MARIGAT			112.00	
Tuyono primary school	1276811748	KCB MARIGAT			598.00	
Yatoi Primary School	1277232881	KCB MARIGAT			931.00	
KAMARURA PRY SCHOOL	1292193549	KCB MARIGAT			55.00	
LOSAMPURPUR PRY SCHOOL	1242811419	KCB MARIGAT			847.00	
TUIYOBEL SECONDARY SCHOOL	1167429087	KCB NYAHURURU			5,193.00	
MOCHONGOI TTI	1279892161	KCB MARIGAT			789.00	
SINTAAN PRIMARY SCHOOL	1135664323	KCB MARIGAT			150.00	
TAMBACH PRY SCHOOL	1275513093	KCB NYAHURURU			1,125.00	
TULOPSOO PRY SCHOOL	1205585060	KCB NYAHURURU			348.00	
SOYONIN PRY SCHOOL	1292800380	KCB NYAHURURU			289,975.00	
YEMIT PRIMARY SCHOOL	1136003681	KCB NYAHURURU			1,525.00	
TUIYOBEL PRIMARY SCHOOL	129902644	KCB NYAHURURU				

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			295.00	
SANAGARAU PRY SCHOOL	1111926271	KCB MARIGAT	662.00	
OLARABEL PRY SCHOOL	1285112687	KCB MARIGAT	174.00	
ALICEINGHAM PRY SCHOOL	1286857562	KCB MARIGAT	578.00	
KEREPARI PRY SCHOOL	1292193352	KCB MARIGAT	1,049.00	
KORIEMA DAY SECONDARY	1131876776	KCB MARIGAT	1,318.00	
Buiwon Primary school	1109607253	KCB		137
chelaba primary school	1285455908	KCB		9020
chemorongion primary school	1173423133	KCB		646754
cheploch primary school	1173462244	KCB		493614
ilngarua primary school	1112302255	KCB		714688
kabel primary school	1207060666	KCB		1010
kabirmet primary school	1202510094	KCB		83575
kampi ya samaki primary school	1284937933	KCB		28918
kamuga primary school	1252425317	KCB		2316
kapkatit primary school	1114719943	KCB		2,463
kapkuikui chiefs office	1292796456	KCB		1,515,995
kasiela primary school	1177343134	KCB		681,219
keneroi primary school	1284937860	KCB		75
keon primary school	1183071647	KCB		20,524
kibangenge primary school	1182020933	KCB		362
kibingor primary school	1171558821	KCB		546
kibonjos primary school	1276874022	KCB		45
kimalel chiefs office	1294154990	KCB		1,235,165
kimao primary school	1200548361	KCB		1,134
kimoigut primary school	1168322782	KCB		330,747

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kimoriot primary school	1182021255	KCB			30,127
kirepari primary school	1292193352	KCB			65
kiserian primary school	1137586125	KCB			4,186
kiserian secondary school	1111335036	KCB			2,441
kokwamoi primary school	1125990104	KCB			369,577
koriema primary school	1288107064	KCB			460,029
koriema secondary school	1131876776	KCB			2,635
Loboi day secondary school	1294534114	KCB			275
loboi primary school	1266869476	KCB			47,282
loboi trading centre	1284937933	KCB			28,918
loitip girls secondary school	1171234872	KCB			759,518
lorrok primary school	1172027609	KCB			81,035
makobe primary school	1285915909	KCB			10,149
marigat chiefs office	1287298075	KCB			129,775
marigat inn trading centre	1284937933	KCB			28,918
marigat milimani market	1284937933	KCB			28,918
marigat upper trade centre	1284937933	KCB			28,918
mochongoi chiefs office	1294546015	KCB			758,855
mukutani secondary school	1271902508	KCB			77,201
ngamp secondary school	1111765049	KCB			434
ngarie primary school	1264459130	KCB			43,910
ngarie secondary school	1146400187	KCB			100
poi primary school	1176933833	KCB			1,236
sabor primary school	1178528464	KCB			513
sambaka secondary school	1293000396	KCB			2,150
sandai chiefs office	1292537949	KCB			61,995
sangarau secondary school	1111926271	KCB			332,288
setewonin primary school	1157894305	KCB			73
sinoni secondary school	1114745073	KCB			1,939

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sokotei primary school	1157835236	KCB			425
sukutek primary school	1198588292	KCB			266,036
tembererwe primary school	1240111398	KCB			1,328
tinomoi primary school	1103721585	KCB			728
tuyono primary school	1276811748	KCB			20,224
tuluongoi primary school	1135295727	KCB			209,780
tulwopsoo primary school	1205585060	KCB			348
yatoi primary school	1276811748	KCB			19,931
TOTAL				1,572,993.69	9,580,567

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/9	Expenditure incurred after the financial period of 30 th June 2022	This occurred to due to change of activities and late approval from NG-CDF BOARD. Attached are cash book Extract and approved documentation for the same period for your Action.	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL.I/9	Routine maintenances of the motor vehicles	The pre and Post inspection certification by relevant government departments, the vehicles was serviced and repaired by Boghals Garage Ltd.Attatched are the necessary documents for your action.	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL.I/9	Unsupported committee expense's	Supporting documents for the expenditure under committee	Awaiting discussion with the respective parliamentary committee	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		expenses of kshs. 1, 513,445 are provided. The respective department will ensure going forward all necessary documents be presented. Attached in appendixes are sample copies of schedules supporting the payments		

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Name: Michael Kones
Fund Account Manager.



1912 May 24