

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

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THE AUDITOR-GENERAL

TABLED BY:	HON. OWEN BAYA, MP DEPUTY LEADER OF THE MAJORITY PARTY
CLERK-AT THE TABLE:	KESTHER NGINYO

ON

## NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NANDI HILLS CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2023



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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

OFFICE OF THE AUDITOR GENERAL  
ELDORET REGIONAL OFFICE

28 MAR 2024

**RECEIVED**  
P. O. Box 2774 - 30100, ELDORET

<b>Table of Content</b>	<b>Page</b>
I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report .....	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/23 .....	ix
V. Statement of Governance .....	xi
VI. Environmental and Sustainability Reporting.....	xi
VII. Statement Of Management Responsibilities .....	xvii
VIII. Report Of the Independent Auditors On The NGCDF- Nandi Hills Constituency.....	xix
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023 .....	1
X. Statement Of Assets and Liabilities As At 30 <sup>th</sup> June, 2023.....	2
XI. Statement Of Cash Flows for The Year Ended 30th June 2023.....	3
XII. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2023 .....	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023 .....	7
XIV. Significant Accounting Policies .....	15
XV. Notes To the Financial Statements .....	21
XVI. Annexes.....	32

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

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**I. ACRONYMS AND ABBREVIATIONS**

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;

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Nandi Hills Constituency 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 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Florence Kiprop
2.	Sub-County Accountant	Stanely Kiptoo
3.	Chairman NGCDFC	Felix Tanui
4.	Member NGCDFC	Ednah Cherubet

**(c) Fiduciary Oversight Arrangements**

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

**(d) Nandi Hills Constituency NGCDF Headquarters**

P.O. Box 181  
Nandi Hills DCC Office Compound  
Nandi Hills, KENYA

**(e) Nandi Hills Constituency NGCDF Contacts**

Telephone: (254) 740 364 329  
E-mail: [cdnandihills@ngcdf.go.ke](mailto:cdnandihills@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

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

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**(f) Nandi Hills Constituency NGCDF Bankers**

Equity Bank  
Nandi Hills Branch  
P.O.Box 2220 - 30301  
Nandi Hills

**(g) Independent Auditors**

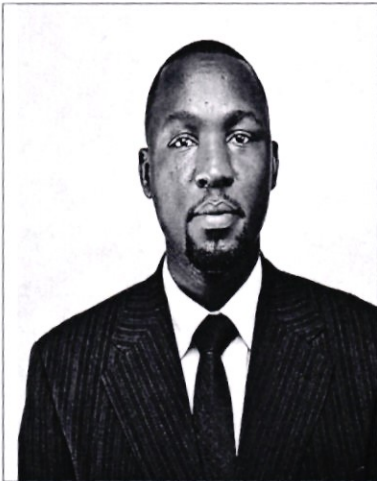
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(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



#### **Introduction**

On behalf of Nandi Hills NG-CDF Committee and staff, I am profoundly glad to present the FY 2022/2023 annual report and financial statements for the Nandi Hills National Government Constituencies Development Fund. During the FY 2022/2023, the Nandi Hills NG-CDF Committee continued to discharge its core mandate in prudent, transparent and accountable management of the Fund. In so doing, the Committee considered project proposals from the residents of Nandi Hills constituency and ensured that all approved projects meet the requirements of Sec 24 of the Act. To ensure effective management of the Fund, the Committee also ensured timely disbursement of funds to projects in addition to undertaking capacity building of all the Project Management Committees (PMCs) in the Constituency. During the period as well, there was close monitoring and evaluation of the funded projects to ensure delivery of planned project activities which achieving value for money.

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

#### **Bursary Management**

During the FY 2022/2023, the Committee also allocated funds for bursary, mocks and CATs as provided for in the Act. A total of Ksh. 43,300,000 was allocated as bursary to needy students in the Constituency during the year who were identified using the developed bursary award guidelines and criteria. The funding was allocated to bright but needy students from across the Constituency as vetted during public participation forums. The disbursement of bursary to identified needy students further helped in increasing transition, retention, completion and access to education in Nandi Hills Constituency.

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

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In the financial year 2022/2023 Nandi Hills NG-CDF budget performance against actual amounts for current year based on economic classification and programmes, was derailed by a delay in the approval of the project proposal

**Funds Disbursements**

I wish to report that during the FY 2022/2023, Kshs. 57,000,000 was disbursed to the constituency during the financial year.

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



Jean Marie Seroney Secondary School-Construction of Tuition and Administration Block

.....

**Felix Tanui**  
**CHAIRMAN NGCDF COMMITTEE**

**V. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2022/23**

**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 *Nandi Hills Constituency 2018-2023 plan* are to.

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

**Progress on attainment of Strategic development objectives**

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

<b>Constituency Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	In FY 22/223 -among others, we increased number of classrooms by 30, dormitories by 5, laboratories by 3, school busses by 3 and renovations of 30 classrooms beneficiaries at all levels were approximately 12,000 across all levels of Education
Security	To have a safe and secure environment for business, learning and where the	-Decrease in the number of insecurity related incidents.	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners	In FY 22/23 We built (2)3-roomed Chief's offices among others.

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

Constituency Sector	Objective	Outcome	Indicator	Performance
	residents go about their lives without fearing for their lives and property.	-Improved security and a more secure business environment	security facilities. -	
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 22/23-we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools <b>as per the attached code list.</b>
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build	In FY 22/23 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we constructed Pit latrine blocks in various schools When the schools were facing immediate closure by the county department of health.

## **V. STATEMENT OF GOVERNANCE**

Nandi Hills NG-CDF operates in accordance to the law and regulations and ensure the process are adhered and enhance quality management.

### **Appointment process of committees.**

There's established constituency committee who were appointed in line with NG-CDF Act Sect 43(1) (2) (3) and (4).The selection process began by constituting a selection panel who conducted the process in line with the Act and the Circular provided by the board.

The process begin by inviting for applications from members of the public who meet the qualifications required;

These include the vetting of the names submitted by the Constituency Office Manager and the Persons with Disability forwarded by a registered group.

Once the selection process is complete the selection panel is required to submit the names to the board for approval and gazettelement

The 8 committee members were gazetted in December 2022 and the handing over process was done on 20<sup>th</sup> December 2022.

### **Mandate and functions of NG-CDFC at the Constituency level**

- (a) Build the capacity of project management committees and sensitize the community on the operations of the Fund:
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency:
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act:
- (d) Rank projects proposals in order of priority while ensuring that on-going projects take precedence:
- (e) Ensure that all projects receive adequate funding and are completed within three years:
- (f) Where a project involves purchase of a parcel of land or a building, ensue that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies:
- (g) Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board:
- (h) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board:
- (i) Ensure that project reports are prepared and submitted to the Board:
- (j) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.
- (k) 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:
- (l) Subnut 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:

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

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- (m) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act:
- (n) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act:
- (o) Enter into performance contracting with the Board on an annual basis:
- (p) Receive returns from project management committees in accordance with regulation 15:
- (q) Maintain a database of project management committees and reports from the respective committees.

**Operations of the committee**

In line with the committee's mandate, decision making process is done in a procedurally manner which involves consultation, analysis and recommendations.

All the decisions are implemented through a minuted resolution arising from meetings held by the committee. The committee organizes its meetings once in every month and subcommittee meetings on need basis.

To ensure fairness, openness and transparency each member is given an equal opportunity to fully participate in the meetings and each member is required to disclose conflict of interest by filling in the disclosure form.

**Risk Management**

Risk is an integral component of the organizational process hence there was need for the constituency to rank the risks, analyze and suggest improvement actions. In view of this the constituency top risks were identified and analyzed.

The NGCDFC with the aim of mitigating risks developed mitigation strategies through identifying improvement actions and implementing them with follow up. The committee has been able to curd financial risks associated with authorized payment by the PMC through introducing the Fund Account Manager as a mandatory signatory to all accounts. to ensure there's transparency and fairness in distribution of resources, the committee has encourage community participation in vetting of bursary beneficiaries

The current risks have been analyzed and the committees have come up with improvement actions which shall entail monitoring and evaluation to ensure the actions taken have reduced or eliminate the risks

## **VI. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

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

### **1. Sustainability strategy and profile -**

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

- a. **Education and Training:** Nandi Hills NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF 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**

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

This policy is evident in among others:-

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

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

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



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

### **3. Employee welfare**

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

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

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

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

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

NGCDF has put in efforts to ensure:

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

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

#### 5. **Community Engagements-**

Nandi Hills 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.

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

.....  


**Name: Florence Kipro**  
**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-Nandi Hills Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes. (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Nandi Hills 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- Nandi Hills 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 Nandi Hills 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

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

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

**Approval of the financial statements**

The NGCDF- Nandi Hills Constituency financial statements were approved and signed by the Accounting Officer on 27<sup>th</sup> March 2024.



.....  
**Name: Felix Tanui**  
**Chairman – NGCDF Committee**



.....  
**Name: Florence Kiprop**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NANDI HILLS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nandi Hills Constituency set out on pages 1 to 44,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Nandi Hills Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Variances in the Fixed Assets Register**

Annex 4 to the financial statements - summary of fixed assets register reflects assets with total historical cost balance of Kshs.9,340,649 at year end. However, the fixed assets register reflected a balance of Kshs.6,635,946 resulting to an unexplained variance of Kshs.2,704,703.

In the circumstances, the accuracy and completeness of the fixed assets historical cost of Kshs.9,340,649 could not be confirmed.

#### **2. Omitted Expenditures Under Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,912,040 as disclosed in Note 6 to the financial statements. However, the expenditure excludes payments amounting to Kshs.676,400.

In the circumstances, the accuracy and completeness of use of goods and services amount of Kshs.3,912,040 could not be confirmed.

#### **3. Unsupported Sitting Allowances**

The statement of receipts and payments reflects committee allowances amount of Kshs.2,891,042 which includes sitting allowance amount of Kshs.2,557,600 as disclosed in Note 5 to the financial statements. However, payments amounting to Kshs.470,000 were paid to persons whose names were not in the attendance register contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to ensure that funds entrusted to their care are properly safeguarded and are applied for purposes intended purposes for only which they were appropriated by The National Assembly.

In the circumstances, the accuracy and completeness of sitting allowances amount of Kshs.470,000 could not be confirmed.

#### **4. Unaccounted for Fuel**

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,912,040 which includes an amount of Kshs.860,771 for fuel, oil and lubricants as disclosed in Note 6 to the financial statements. Included in the expenditure is a payment of Kshs.619,548 that was not supported by work tickets and fuel register.

In the circumstances, the completeness and accuracy of the fuel, oil and lubricants expenditure of Kshs.619,548 could not be confirmed.

#### **5. Unsupported Project Management Committee Balances**

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) accounts balance totalling Kshs.16,386,410. However, cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.16,386,410 could not be confirmed.

#### **6. Unsupported Receipts**

The statement of receipts and payments reflects other receipts amount of Kshs.30,005,000 which includes other receipts not classified elsewhere amounting to Kshs.30,000,000 as disclosed in Note 3 to the financial statements. However, the amount of Kshs.30,000,000 was not supported by requisitions, approved budgetary provision and formal request and approval for the transfer. Further, the amount of Kshs.30,000,000 had not been spent and the purpose of the funding was not clear.

In the circumstances, the accuracy, classification and completeness of other receipts amounting to Kshs.30,000,000 could not be confirmed.

#### **7. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.46,356,954 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.23,700,000 and Kshs.15,156,954 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement receipts or letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.38,856,954 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 - Nandi Hills Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the

ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.168,430,928 and Kshs.117,220,895 respectively resulting to an underfunding of Kshs.51,210,033 or 30% of the budget. However, the Fund spent a balance of Kshs.72,366,379 against actual receipts of Kshs.117,220,895 resulting to an under-utilization of Kshs.44,854,516 or 38% 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.

### **2. Non-Disbursement of Funds from the Board**

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.57,000,000 as disclosed in Note 1 to the financial statements. However, the budgeted amount for the year 2022/2023 was Kshs.168,430,928 out of which the Fund received an amount of Kshs.57,000,000 leaving a balance of Kshs.111,430,928 which had not been received and no explanation was provided for the non-disbursement.

This was contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that, the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the Constituency and thereafter the Constituency Fund Account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

The under-disbursement affected the planned activities and programmes of the Fund.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

Key audit matters are those matters that, in our 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 Audit Matters**

In the audit of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public



Resources. However, Management had not resolved the issues or provide reasons for the failure to implement the recommendations.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Lack of Returns for Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.16,400,000 which includes transfers to primary schools and secondary schools amounts of Kshs.3,950,000 and Kshs.12,450,000 respectively as disclosed in Note 7 to the financial statements. However, expenditure returns accounting for the utilization of Kshs.16,400,000 were not provided for audit review. This was contrary to Regulation 15(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that the PMC shall prepare returns, account and file them with a Constituency Committee on a timely basis.

In addition, minutes of meetings and attendance registers for open forum public meetings in every Ward in the Constituency to deliberate on development matters and to identify PMC projects were not provided for audit. This was contrary to Section 27(1) and (2) of National Government Constituencies Development Fund Act, 2015 which states that the Chairperson of the Constituency Committee shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency and that the Constituency Committee shall deliberate on project proposals from all the wards in the constituency.

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

#### 2. Failure to Recover Income Tax from Committee Expenses

The statement of receipts and payments reflects committee expenses amount of Kshs.2,891,042. However, Pay As You Earn (PAYE) was not deducted and remitted to Kenya Revenue Authority as required under Section 3(1) of the Income Tax Act, Cap 470 which states that subject to, and in accordance with, this Act, a tax to be known as income tax shall be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya.

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

### **3. Utilization of Emergency Reserve**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.46,356,954 which includes emergency projects amount of Kshs.5,400,000 as disclosed in Note 8 to the financial statements. The emergency expenditure was for purchase of land and construction of toilets which could have been budgeted for and did not therefore qualify to be funded under the emergency vote. This was contrary to Section 8(2) which states that the Constituency Committee shall determine the allocation of the emergency reserve in accordance with the Act and Section 8(3) that states that "emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

### **4. Non-Implementation of Projects**

During the year under review, the Fund had planned to implement fifty-nine (59) projects with a budget of Kshs.76,926,190. However, out of this number six (6) or 10% of the projects with a budget of Kshs.35,200,000 had not started. The public therefore did not get value for money from the six (6) projects which had not started.

#### **4.1 Stalled Construction of Administration Block at Mogobich Secondary School**

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.16,400,000 as disclosed in Note 7 to the financial statements, which includes transfers to secondary schools amount of Kshs.12,450,000 out of which an amount of Kshs.3,400,000 was part payment for the construction of an administration office block at Mogobich Secondary School. Records indicate that the construction works was awarded to a contractor on 19 September, 2022 at a contract sum of Kshs.13,124,318. However, the construction works stalled at the walling stage and the contractor was not on site.

#### **4.2 Stalled Construction of Administration and Tuition Block at Kaplelmet Secondary School**

The transfers to secondary schools' amount of Kshs.12,450,000 also includes an amount of Kshs.4,650,000 being part payment for the construction of administration and tuition block at Kaplelmet Secondary School. The contract was awarded on 10 June, 2021 at contract sum of Kshs.17,092,393 with an expected completion date of 30 June, 2022. However, physical inspection revealed that the project was yet to be completed more than one year after the lapse of the contract period.

Further, the contractor had not submitted a performance bond, and part of the building was in use without a certificate of occupancy. In addition, the contractor was paid an amount of Kshs.17,773,909 instead of the contract sum of Kshs.17,092,393 resulting in an unexplained overpayment of Kshs.681,516.

### **4.3 Incomplete Construction of One Storey Building at Jean Marie Seroney Day Secondary School**

During the year under review, a contractor was paid an amount of Kshs.3,800,000 being part payment for the completion of one storey building at Jean Marie Seroney Day Secondary School. However, the project with a contract sum of Kshs.27,420,130 and payments totalling Kshs.22,800,000 have delayed to be completed for over three (3) years. Although the building was in use, some of the works did not meet the specifications indicated in the Bills of Quantities.

In the circumstances, value for money was not obtained from the above projects.

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

##### **Basis for Conclusion**

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

##### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

28 June, 2024

Nandi Hills Constituency

National Government Constituencies Development Fund (NGCDF)


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

IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

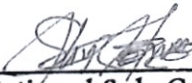
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers from NGCDF Board	1	57,000,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	30,005,000	-
<b>TOTAL RECEIPTS</b>		<b>87,005,000</b>	<b>182,177,758</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,806,343	2,217,638
Committee expenses	5	2,891,042	-
Use of goods and services	6	3,912,040	10,399,169
Transfers to Other Government Units	7	16,400,000	107,150,000
Other grants and transfers	8	46,356,954	84,585,293
Acquisition of Assets	9	-	1,656,725
Other Payments	10	-	-
<b>TOTAL PAYMENTS</b>		<b>72,366,379</b>	<b>206,008,825</b>
<b>SURPLUS/DEFICIT</b>		<b>14,638,621</b>	<b>(23,831,067)</b>

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 27<sup>th</sup> March 2024 and signed by:

  
Fund Account Manager

Name: Florence Kiprop

  
National Sub-County  
Accountant

Name: Stanely Kiptoo  
ICPAK M/No:

  
Chairman NG-CDF  
Committee

Name: Felix Tanui


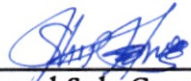

*Nandi Hills Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**X. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances ( as per the cash book)	11A	44,854,516	30,215,895
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>44,854,516</b>	<b>30,215,895</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets</b>		<b>44,854,516</b>	<b>30,215,895</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities</b>			
<b>Net Financial Assets</b>		<b>44,854,516</b>	<b>30,215,895</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	30,215,895	54,046,961
Prior Year Adjustments	16	-	
Surplus/Deficit For The Year		14,638,621	(23,831,067)
<b>NET FINANCIAL POSITION</b>		<b>44,854,516</b>	<b>30,215,894</b>

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 27<sup>th</sup> March 2024 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Florence Kiprop	Name: Stanely Kiptoo ICPAK M/No:	Name: Felix Tanui



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

**XI. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers from NGCDF Board	1	57,000,000	182,177,758
Other Receipts	3	30,005,000	-
		<b>87,005,000</b>	<b>182,177,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,806,343	2,217,638
Committee expenses	5	2,891,042	-
Use of goods and services	6	3,882,040	10,399,169
Transfers to Other Government Units	7	16,400,000	107,150,000
Other grants and transfers	8	46,356,954	84,585,293
Other Payments	10	-	-
<b>Total Payments</b>		<b>72,366,379</b>	<b>204,352,100</b>
<b>Total Receipts Less Total Payments</b>		<b>14,638,621</b>	<b>(22,174,342)</b>
Adjusted for:			
Prior year adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>14,638,621</b>	<b>(22,174,342)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(1,656,725)
<b>Net cash flows from Investing Activities</b>		-	-
Net Increase In Cash And Cash Equivalent		<b>14,638,621</b>	<b>(23,831,067)</b>
<b>Cash &amp; Cash Equivalent At The Start Of The Year</b>	11	<b>30,215,895</b>	<b>54,046,961</b>
<b>Cash &amp; Cash Equivalent At End of The Year</b>		<b>44,854,516</b>	<b>30,215,895</b>

***Nandi Hills Constituency***

***National Government Constituencies Development Fund (NGCDF)***

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

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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 27<sup>th</sup> March 2024 and signed by:



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**Fund Account Manager**

**Name: Florence Kiprop**



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**National Sub-County  
Accountant**

**Name: Stanely Kiptoo  
ICPAK M/No:**



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**Chairman NG-CDF  
Committee**




**Name: Felix Tanui**

XII. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30<sup>TH</sup> 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 %
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	138,215,033	30,215,895	0	168,430,928	87,215,895	81,215,033	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	30,005,000	(30,005,000)	
<b>TOTAL RECEIPTS</b>	<b>138,215,033</b>	<b>30,215,895</b>	<b>-</b>	<b>168,430,928</b>	<b>117,220,895</b>	<b>51,210,033</b>	<b>69.6%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,374,964	1,848,213		5,223,177	2,806,343	2,416,834	53.7%
Committee expenses	3,221,879			3,221,879	2,891,042	330,837	89.7%
Use of goods and services	5,092,000	481,733		5,573,733	3,912,040	1,661,693	70.2%
Transfers to Other Government Units	57,890,000	22,400,000		80,290,000	16,400,000	63,890,000	20.4%
Other grants and transfers	63,336,190	5,180,527		68,516,717	46,356,954	22,159,763	67.7%
Acquisition of Assets		293,275		293,275	-	293,275	0.0%
Other Payments	2,000,000	12,147		2,012,147	-	2,012,147	0.0%
oversight	1,300,000			1,300,000			
strategic plan	2,000,000			2,000,000			
<b>TOTAL</b>	<b>138,215,033</b>	<b>30,215,895</b>	<b>0</b>	<b>168,430,928</b>	<b>72,366,379</b>	<b>96,064,549</b>	<b>43.0%</b>

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	96,064,549
Less undisbursed funds receivable from the Board as at 30th June 2023	51,210,033
	44,854,516
Increase/(Decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	44,854,516

The Constituency financial statements were approved by NG CDFC on 27<sup>th</sup> March 2024 and signed by:

		
_____ <b>Fund Account Manager</b>	_____ <b>National Sub-County Accountant</b>	_____ <b>Chairman NG-CDF Committee</b>
<b>Name: Florence Kiprop</b>	<b>Name: Stanely Kiptoo</b> <b>ICPAK M/No:</b>	<b>Name: Felix Tanui</b>

XIII. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,374,964	1,848,213.00		5,223,177	2,806,343	2,416,834
1.2 Committee allowances	1,248,000	12,100.00		1,260,100	1,248,000	12,100
1.3 Use of goods and services	3,155,879	337,698.00		3,493,577	2,476,572	1,017,005
<b>Total</b>	<b>7,778,843</b>		-	<b>9,976,854</b>		<b>3,445,939</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	1,390,000	47,400.00		1,437,400	975,880	461,520
2.2 Committee allowances	1,600,000	24,899.00		1,624,899	1,309,600	315,299
2.3 Use of goods and services	920,000	59,636.00		979,636	763,030	216,606
<b>Total</b>	<b>3,910,000</b>	<b>131,935</b>	-	<b>4,041,935</b>		<b>993,425</b>
<b>3.0 Emergency</b>						
<b>3.1 Primary Schools</b>						-
Ndururo primary school					1,400,000	
Choimim primary					900,000	
Ollessos stima school					650,000	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapnyemis primary					600,000	
<b>3.2 Secondary schools</b>				-		-
Kosoiwo sec					450,000	
3.3 Tertiary institutions				-		-
<b>3.4 Security projects</b>			-	-		-
Lelwak police station					1,400,000	
3.5 Unutilised	7,636,190	3,184,152.00		10,820,342		
<b>Total</b>	<b>7,636,190</b>	<b>3,184,152</b>		<b>10,820,342</b>	<b>5,400,000</b>	<b>5,420,342</b>
<b>4.0 Bursary and Social Security</b>				-		
4.1 Secondary Schools	23,300,000			23,300,000	23,700,000	(400,000)
4.2 Tertiary Institutions	20,000,000	1,994,337.00		21,994,337	15,156,954	6,837,383
4.3 Social Security	2,400,000			2,400,000		2,400,000
4.4 Special Needs				-	-	
<b>Total</b>	<b>45,700,000</b>	<b>1,994,337</b>	-	<b>47,694,337</b>	<b>38,856,954</b>	<b>8,837,383</b>
<b>5.0 Sports</b>				-		-
Constituency sports tournament	2,250,000	1,931.00		2,251,931	-	2,251,931
Regional sports	350,000			350,000	-	350,000
<b>Total</b>	<b>2,600,000</b>	<b>1,931</b>		<b>2,601,931</b>		<b>2,601,931</b>

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>6.0 Environment</b>						
Environment projects	1,040,000	107.00		1,040,107		1,040,107
				-		-
<b>Total</b>	<b>1,040,000</b>	<b>107</b>	<b>-</b>	<b>1,040,107</b>	<b>-</b>	<b>1,040,107</b>
<b>7.0 Primary Schools Projects</b>						
Ainapngetuny primary school	700,000			700,000	-	700,000
Chepkunyuk primary	600,000			600,000	-	600,000
Cheplelachbei primary	450,000			450,000	-	450,000
Chepngetuny primary	600,000			600,000	-	600,000
Cherobon primary	850,000			850,000	-	850,000
Emitiot Primary	850,000			850,000	-	850,000
Kapchuriai primary	600,000			600,000	-	600,000
Kapkoros primary	700,000			700,000	-	700,000
Kapsokio primary	900,000			900,000	-	900,000
Kaptien primary	600,000			600,000	-	600,000
Kaputi primary	600,000			600,000	-	600,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kipkimba primary	250,000			250,000	-	250,000
Kipkorom primary	150,000			150,000	-	150,000
Kipsamo primary	600,000			600,000	-	600,000
Kisoga primary	850,000			850,000	-	850,000
Koilot primary	800,000			800,000	-	800,000
Kosoiywo primary	500,000			500,000	-	500,000
Lessos primary	850,000			850,000	-	850,000
Lolduga primary	600,000.00			600,000	-	600,000
Lolkireny primary	600,000.00			600,000	-	600,000
Ngame primary	850,000.00			850,000	-	850,000
Ogirgir primary	600,000.00			600,000	-	600,000
Ollesos stima primary	850,000.00			850,000	-	850,000
Serengonik primary	850,000.00			850,000	-	850,000
Sinendet primary	600,000.00			600,000	-	600,000
Sinendet primary	450,000.00			450,000	-	450,000
Sirwa primary					0	600,000



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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	600,000			600,000		
Siwo primary	900,000			900,000	0	900,000
Sochoi primary	600,000			600,000	0	600,000
Soiyet primary	300,000			300,000	0	300,000
Timobo primary	600,000			600,000	0	600,000
Township primary	600,000			600,000	0	600,000
Township primary	900,000			900,000	0	900,000
Cheptililik Primary		2,000,000.00		2,000,000	1600000	400,000
Kabikwen primary		700,000.00		700,000	700000	-
Kipsebwo primary		400,000.00		400,000		400,000
Sochoi Primary		500,000.00		500,000		500,000
Ndururo primary		750,000.00		750,000	750000	-
AIC Chesirigan primary		700,000.00		700,000	700000	-
Soiyet primary		200,000.00		200,000	200000	-
Tururo primary		1,500,000.00		1,500,000	0	1,500,000
<b>Total</b>	<b>21,350,000</b>	<b>6,750,000</b>	<b>-</b>	<b>28,100,000</b>	<b>3,950,000</b>	<b>24,150,000</b>

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>8.0 Secondary Schools Projects</b>						-
Koilot day sec	500,000			500,000		500,000
Samoei Boys high	1,200,000			1,200,000		1,200,000
AIC Sochoi girls high		200,000.00		200,000	200,000.00	-
Mogobich day sec		3,400,000.00		3,400,000	3,400,000	-
St Marys high soiyet		400,000.00		400,000	400,000	-
Koilot day sec		50,000.00		50,000		50,000
Jean Marie		4,000,000.00		4,000,000	3800000	200,000
Kaplelmet sec		4,650,000.00		4,650,000	4650000	-
Cheptabach day sec		50,000.00		50,000		50,000
<b>Total</b>	<b>1,700,000</b>	<b>12,750,000</b>	<b>-</b>	<b>14,450,000</b>	<b>12,450,000</b>	<b>2,000,000</b>
<b>9.0 Tertiary institutions Projects</b>						-
						-
<b>Total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>						-
Lessos police station	300,000			300,000		300,000
Mogobich chief office	1,200,000			1,200,000		1,200,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nandi Hills ACC Office	300,000			300,000		300,000
Siwo chief office	1,200,000			1,200,000		1,200,000
Kaplelmet chief office		800,000.00		800,000	800,000	
Kibabet chief office		800,000.00		800,000	800,000	
Kosoiywo chief office		500,000.00		500,000	500,000	
Taito chief office		800,000.00		800,000	-	800,000
<b>Total</b>	<b>3,000,000</b>	<b>2,900,000</b>	<b>-</b>	<b>5,900,000</b>	<b>2,100,000</b>	<b>3,800,000</b>
<b>11.0 Acquisition of assets</b>				-		-
NG CDF Office equipment	-	150,000.00		150,000		150,000
NG CDF Office	-	141,585.00	-	141,585	-	141,585
NG CDF Office motorcycle	-	1,690.00	-	1,690	-	1,690
	-		-	-		
<b>Total</b>	<b>-</b>	<b>293,275</b>	<b>-</b>	<b>293,275</b>		<b>293,275</b>
<b>12.0 Other payments</b>				-		-
Strategic plan	2,000,000	12,147.00		2,012,147.00		2,012,147.00
Constituency oversight	1,300,000			1,300,000.00		1,300,000.00
Electricity projects						5,000,000.00

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	5,000,000			5,000,000.00		
<b>Total</b>	<b>8,300,000</b>	<b>12,147</b>	<b>-</b>	<b>8,312,147</b>	<b>-</b>	<b>8,312,147</b>
<b>13.0 unallocated fund</b>						
Unapproved projects	35,200,000					-
AIA						-
PMC savings						
<b>Sub-Total</b>	<b>35,200,000</b>		<b>-</b>	<b>35,200,000</b>	<b>-</b>	<b>35,200,000</b>
<b>Total</b>	<b>138,215,033</b>	<b>30,215,895</b>	<b>-</b>	<b>168,430,928</b>	<b>62,756,954</b>	<b>96,094,549</b>

(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-Nandi Hills Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by the 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 AIF 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<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> June 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

**XV. NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
NGCDF Board	<b>Kshs</b>	<b>Kshs</b>
AIE NO.B105238	-	33,000,000.00
AIE NO.B105531	-	44,000,000.00
AIE NO.B105893	-	24,000,000.00
AIE NO.B128649	-	5,000,000.00
AIE NO.B128963	-	12,000,000.00
AIE NO.B154160	-	12,000,000.00
AIE NO.B164389	-	19,000,000.00
AIE NO.B155538	-	21,088,879.00
AIE NO.B089065	-	12,088,879.00
AIE NO. B185205	7,000,000.00	-
AIE NO. B185740	21,000,000.00	-
AIE NO. B206057	5,000,000.00	-
AIE NO. B205553	12,000,000.00	-
AIE NO. B205850	12,000,000.00	-
<b>TOTAL</b>	<b>57,000,000.00</b>	<b>182,177,758</b>

**2. Proceeds From Sale of Assets**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	5,000	-

*Nandi Hills Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere ( from ministry planning and devolution whose activity is unknown)	30,000,000	-
<b>Total</b>	<b>30,005,000</b>	<b>-</b>

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

*Notes to the Financial Statements (Continued)*

**4. Compensation of Employees**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,066,830	1,741,838
Basic Wages Casual Labour	78,000	-
Personal allowances paid as part of salary	-	-
House Allowance	160,900	231,000
Transport Allowance	128,000	180,000
Leave allowance	20,000	-
Gratuity to contractual employees	1,264,053	-
Employer Contributions Compulsory national social security schemes	88,560	64,800
<b>Total</b>	<b>2,806,343</b>	<b>2,217,638</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	2,557,600	-
Other committee expenses	333,442	-
<b>Total</b>	<b>2,891,042</b>	<b>-</b>

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

**6. Use of Goods and services**

Description	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	-	6,262,900
Utilities, supplies and services	106,035	34,720
Communication, supplies and services	62,450	96,020
Domestic travel and subsistence	668,315	775,400
Printing, advertising and information supplies & services	-	56,620
Rentals of produced assets	-	-
Training expenses	975,880	-
Hospitality supplies and services	313,820	217,080
Insurance costs	157,500	-
Specialized materials and services	5,527	-
Office and general supplies and services	484,864	915,150
Fuel, oil & lubricants	860,771	1,239,124
Other operating expenses	75,386	70,000
Routine maintenance – vehicles and other transport equipment	201,492	704,700
Routine maintenance – other assets	-	27,455
<b>Total</b>	<b>3,912,040</b>	<b>10,399,169</b>

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

*Notes to the Financial Statements (Continued)*

**7. Transfer to Other Government Units**

<b>Description</b>	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Transfers To Primary Schools (See Attached List)	3,950,000	33,550,000
Transfers To Secondary Schools (See Attached List)	12,450,000	73,600,000
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>16,400,000</b>	<b>107,150,000</b>

**8. Other Grants and Other transfers**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	23,700,000	27,457,219
Bursary – tertiary institutions (see attached list)	15,156,954	34,895,781
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	2,100,000	6,400,000
Sports projects (see attached list)	-	4,126,300
Environment projects (see attached list)	-	2,741,647
Emergency projects (see attached list)	5,400,000	8,964,346
Roads projects (see attached list)	-	-
<b>Total</b>	<b>46,356,954</b>	<b>84,585,293</b>

*Nandi Hills Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

*Notes to the Financial Statements (Continued)*

**9. Acquisition of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	1,008,415
Purchase of Vehicles and Other Transport Equipment	-	398,310
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	250,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	-	<b>1,656,725</b>

**10. Other Payments**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
	-	-



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

**11. Cash Book Bank Balance**

<b>Name Of Bank, Account No. &amp; Currency</b>	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>EQUITY Bank, Account No.0920261628747 (Main account)</i>	44,854,516	30,215,895
<i>Name of Bank, account No. (Deposits account)</i>	-	-
<b>Total</b>	<b>44,854,516</b>	<b>30,215,895</b>
<b>11 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**12. Outstanding Imprests**

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

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

**Nandi Hills Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

*Notes to the Financial Statement Continued*

**13. Retention**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**14. Gratuity**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	<i>(1<sup>st</sup> July 2022-1)</i>	<i>(1<sup>st</sup> July 2021-2)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	30,215,895	54,046,962
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>30,215,895</b>	<b>54,046,962</b>
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
<b>Fund Balance Brought Forward</b>	<b>30,215,895</b>	<b>54,046,962</b>

*[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> )	-	-	-
<b>Total</b>	-	-	-

\*\* 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 <sup>st</sup> 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 <sup>st</sup> 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	-	-

Nandi Hills Constituency

National Government Constituencies Development Fund (NGCDF)

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

Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	1,011,244
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>1,011,244</b>

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,416,834	1,848,213
Committee expense	-	511,007
Use of goods and services	1,992,530	22,372,787
Amounts due to other Government entities (see attached list)	29,950,000	1,994,338
Amounts due to other grants and other transfers (see attached list)	17,899,763	293,275
Acquisition of assets	293,275	12,147
Other Payments ( <i>specify</i> )	8,312,147	3,184,152
Funds pending approval	35,200,000	-
<b>Total</b>	<b>96,064,549</b>	<b>30,215,895</b>

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

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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	16,386,410	15,740,593
<b>Total</b>	<b>16,386,410</b>	<b>15,740,593</b>

**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	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
Sub-Total					
<b>Grand Total</b>					

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

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**Annex 2 - Analysis of Pending Staff Payables**

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

**Nandi Hills Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023  
Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2022/23</b>	<b>Outstanding Balance 2021/22</b>	<b>Comments</b>
<b>Compensation of employees</b>	Employee salaries and gratuity	2,416,834	1,848,212.94	ongoing
<b>Use of goods &amp; services</b>	Purchase of goods and services	1,992,530	511,007.17	ongoing
<b>Amounts due to other Government entities</b>				
Ainapngetuny primary school	Construction of classroom	700,000		Awaiting funds from the Board
Chepkunyuk primary	Renovation of 2 classrooms	600,000		Awaiting funds from the Board
Cheplelachbei primary	renovation of classrooms	450,000		Awaiting funds from the Board
Chepngetuny primary	Renovation of classrooms	600,000		Awaiting funds from the Board
Cherobon primary	renovation of classroom	850,000		Awaiting funds from the Board
Emitiot Primary	Construction of classroom	850,000		Awaiting funds from the Board
Kapchuriai primary	renovation of 2 classroom	600,000		Awaiting funds from the Board
Kapkoros primary	Construction of classroom	700,000		Awaiting funds from the Board
Kapsokio primary	Construction of classroom	900,000		Awaiting funds from the Board
Kaptien primary	Construction of classroom	600,000		Awaiting funds from the Board
Kaputi primary	Construction of classroom	600,000		Awaiting funds from the Board
Kipkimba primary	Construction of classroom	250,000		Awaiting funds from the Board
Kipkorom primary	completion of classroom	150,000		Awaiting funds from the Board
Kipsamo primary	Construction of classroom	600,000		Awaiting funds from the Board
Kisoga primary	Construction of classroom	850,000		Awaiting funds from the Board
Koilot primary	Construction of classroom	800,000		Awaiting funds from the Board
Kosoiywo primary	Construction of classroom	500,000		Awaiting funds from the Board
Lessos primary	Construction of classroom	850,000		Awaiting funds from the Board
Lolduga primary	Construction of classroom	600,000		Awaiting funds from the Board
Lolkireny primary	Construction of classroom	600,000		Awaiting funds from the Board
Ngame primary	Construction of classroom	850,000		Awaiting funds from the Board
Ogirgir primary	Construction of classroom	600,000		Awaiting funds from the Board
Ollesos stima primary	Construction of classroom	850,000		Awaiting funds from the Board
Serengonik primary	Construction of classroom	850,000		Awaiting funds from the Board
Sinendet primary	Construction of classroom	600,000		Awaiting funds from the Board
Sinendet primary	Construction of classroom	450,000		Awaiting funds from the Board
Sirwa primary	Construction of classroom	600,000		Awaiting funds from the Board



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

Siwo primary	Construction of classroom	900,000		Awaiting funds from the Board
Sochoi primary	Construction of classroom	600,000		Awaiting funds from the Board
Soiyet primary	Construction of classroom	300,000		Awaiting funds from the Board
Timobo primary	Construction of classroom	600,000		Awaiting funds from the Board
Township primary	Pit latrines	600,000		Awaiting funds from the Board
Township primary	Renovation of classrooms	900,000		Awaiting funds from the Board
Tururo Primary school	Purchase of 0.5acres and Construction of 1 classroom	1,500,000	1,500,000.00	Ongoing
Cheptililik Primary School	Purchase of 0.2 ha. of land	400,000	400,000.00	ongoing
Ndururo Primary school	Construction of 1 classroom		750,000.00	Project now complete
Kabikwen Primary school	Construction of 1 classroom		700,000.00	Project now complete
AIC Chesirigan Primary School	Renovation of 4 classrooms		700,000.00	Project now complete
Sochoi Primary school	Renovation of 4 classrooms	500,000	500,000.00	Ongoing
Cheptililik Primary School	Purchase of 2.2 acres land		1,600,000.00	Project now complete
Kipsebwo Primary school	Renovation of 4 classrooms	400,000	400,000.00	Ongoing
Soiyet Primary school	Completion of 1 classroom		200,000.00	Project now complete
Cheptabach Day sec. school	Purchase of school bus	50,000	50,000.00	Project now complete
Koilot Day secondary school	Purchase of school bus	50,000	50,000.00	Project now complete
Koilot Day Sec School	Ongoing Construction	500,000		Project now complete
Jaen Marie Secondary School	On-going construction of storey tution block	200,000	3,970,725.73	Ongoing
Samoei boys sec sch	Construction of pit latrines	1,200,000		
Kaplelmet Day Secondary school	On-going construction of storey tution block		4,650,000.00	Ongoing
Mogobich Day Secondary school	On-going construction of storey tution block		3,400,000.00	Ongoing
St Marys High School Soiyet	Completion of 40 student Science Laboratory.		400,000.00	Project now complete
AIC Sochoi Girls High School	Completion of 1 classroom		200,000.00	Project now complete
<b>Sub-Total</b>		<b>24,150,000</b>	<b>21,829,945.84</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary Secondary School	Bursary for secondary schools	-	-	

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
Bursary Tertiary Institutions	Bursary for tertiary institutions	6,437,383	1,994,337.56	ongoing
Social Security(NHIF)	NHIF payment	2,400,000		ongoing
<b>Sub-total</b>				
Emergency	Emergency interventions	5,420,342	3,184,152.20	Project on-going
<b>Sub-total</b>		<b>5,420,342</b>		
Constituency Sports Project	Supporting sporting activities	2,601,931	1,931.02	Project on-going
Constituency Environment Project	Supporting environmental activities	1,040,107	130.58	Project on-going
<b>Security Projects</b>				
Kaplelmet Chiefs Office	Purchase of land		800,000.00	ongoing
Taito Chiefs office	Construction of office	800,000	800,000.00	ongoing
Kibabet Chiefs Office	Construction of office		800,000.00	ongoing
Kosoiywo Chiefs Office	Construction of office		500,000.00	ongoing
Siwo chiefs office	Construction of office	1,200,000		Awaiting Funding from the NGCDF Board
Nandi Hills ACCS	Construction of office	300,000		Awaiting Funding from the NGCDF Board
Mogobich Chiefs Office	Construction of office	1,200,000		Awaiting Funding from the NGCDF Board
Lessoss police station	Construction of office	300,000		Awaiting Funding from the NGCDF Board
<b>Sub-Total</b>		<b>7,442,038</b>	<b>8,080,551.36</b>	
<b>Acquisition of assets</b>				
Motor Vehicles (including motorbikes)	Purchase of motorcycle	1,690	1,690.00	Savings
Office partitioning	Partitioning and fitting of shelves	141,585	141,585.00	Project on-going
Purchase of computers	Purchase of computers	150,000	150,000.00	Project on-going
<b>Sub-total</b>		<b>1,063,148</b>	<b>1,063,148</b>	
<b>Others (specify)</b>				
Strategic Plan	Strategic plan development balance	2,012,147	12,147.00	Project now complete and in use
Innovation Hub				
Electricity	Transformers installation	5,000,000		Awaiting Funding from the NGCDF Board
COC	oversight	1,300,000		Awaiting Funding from the NGCDF Board
<b>Sub-Total</b>		<b>8,312,147</b>	<b>305,422.00</b>	
Funds pending approval		<b>35,200,000</b>		
<b>Grand Total</b>		<b>96,064,549</b>	<b>30,215,895.00</b>	

**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land	-	-	-	-
Buildings and structures	1,698,415	-	-	1,698,415
Transport equipment	4,515,846	-	-	4,515,846
Office equipment, furniture and fittings	1,503,088	-	-	1,503,088
ICT Equipment, Software and Other ICT Assets	1,623,300	-	-	1,623,300
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>9,340,649</b>			<b>9,340,649</b>

**Nandi Hills Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**  
**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Date Of Opening</b>	<b>Bank Balance 2022-2023</b>	<b>Bank Balance 2021-2022</b>
Aic Chesirigan Primary	Equity	0920262554614	24/06/2014	8,951.00	1,385
Ack Cheptingting Primary School	Equity	0920261809151	18/12/2013	1,572.50	1,573
Ainapng'etuny Chief's Office-Pmc Account	Equity	0920279896508	25/06/2020	300,595.00	595
Ainapng'etuny Primary School	Equity	0920262195099	13/03/2014	10,200.60	19,708
Ainapng'etuny Secondary School	Equity	0920264495589	16/07/2016	10,827.70	404,171
Chebinyiny Primary School	Equity	0920262239686	25/03/2014	711.60	31
Ollessos Township Primary Scholl	Equity	0920262783777	23/03/2013	0.00	-
Chemalal Viewpoint Primary School	Equity	0920262563786	26/06/2014	53,052.00	195,643
Chepkunyuk Primary School	Equity	0920264342184	08/05/2014	1,291.00	645
Cheplelachbei Primary School	Equity	0920264421695	01/07/2015	4,655.00	4,655
Cheptabach Mixed Day Secondary School	Equity	0920262486330	04/06/2014	55.00	1,839
Cheptililik Primary School-Development A/C	Equity	0920271172410	30/12/2016	90.00	21,955
Cheptuingeny Primary School	Equity	0920270480427	04/11/2016	1,880,585.00	36,065
Cherobon Primary School	Equity	0920262206701	17/03/2014	260.95	121,815
Emitiot Primary School	Equity	0920271245310	05/01/2017	93,134.00	750,165
Great Highlands Intergrated Primary School	Equity	0920262711352	09/08/2014	43.60	44
Jean-Marie Seroney Secondary School	Equity	0920263509617	15/12/2014	2,587,157.45	2,103,037
Kabikwen Primary School	Equity	0920262335859	23/04/2014	701,450.00	1,450
Kabote Adventist Secondary School	Equity	0920262544408	20/06/2014	71,555.85	2,504,476

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

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Date Of Opening</b>	<b>Bank Balance 2022-2023</b>	<b>Bank Balance 2021-2022</b>
Kapchanga Primary School	Equity	0920262193085	13/03/2014	1,049,881.50	348,842
Kapchumba Primary School	Equity	0920271101522	23/12/2016	90,209.00	79,988
Kapchuriai Primary School	Equity	0920262447405	23/05/2014	302,442.00	302,442
Kapkoros Chiefs Office	Equity	0920279311002	12/10/2019	90,970.00	10
Kapkoros Primary School	Equity	0920262193039	13/03/2014	1,060.00	1,060
Kaplelmet Primary School	Equity	0920261650447	05/11/2013	924.75	925
Kaplelmet Secondary School	Equity	0920268451579	14/06/2016	398,198.60	398,199
Kapnyemis Primary School	Equity	0920268299333	03/06/2016	600,008.00	8
Kapsean Primary School	Equity	0920262510724	11/06/2014	10,030.30	1,385
Kapsokio A.I.C Primary School	Equity	0920262578782	01/07/2014	525.50	276
Kaptien Secondary School	Equity	0920262581103	01/07/2014	1,863.00	1,195
Kaptuma Primary School	Equity	0920266841655	16/02/2016	685.00	685
Kaputi Primary School	Equity	0920262489385	05/06/2014	16,501.00	13,118
Keben Primary School	Equity	0920262758083	26/08/2014	306.90	71,366
Keteng Primary School	Equity	0920264349490	17/06/2015	1,081.05	601,972
Kimolonik Primary School	Equity	0920262195918	13/03/2014	5,495.80	56,561
Kimugul Secondary School	Equity	0920262580416	01/07/2014	6,571.95	4,099
Kimwogi Primary School	Equity	0920262238124	25/03/2014	55,198.55	105,379
Kipkimba Primary School	Equity	0920270255542	18/08/2016	5,131.70	5,359
Kipkorom Primary School	Equity	0920262606162	09/07/2014	29,653.00	463,024

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

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Date Of Opening</b>	<b>Bank Balance 2022-2023</b>	<b>Bank Balance 2021-2022</b>
Kipkoror Mixed Day Secondary School	Equity	0920262430184	19/05/2015	3,603.00	3,783
Kipsamo Primary School	Equity	0920262198292	14/03/2014	948.50	949
Kipsebwo Chief's Office-Pmc Account	Equity	0920279884703	19/06/2020	1,750.00	1,750
Kipsebwo Primary School	Equity	0920262246974	27/03/2013	1,685,628.00	3,979,073
Kisoga Primary School	Equity	0920261663877	07/11/2013	206,754.00	1,450
Kitechgaa Primary School	Equity	0920261816470	20/12/2013	311,390.00	655,278
Kogamei Primary School	Equity	0920262195724	13/03/2014	2,128.00	2,128
Koilot Secondary School	Equity	0920295277620	11/05/2010	501,123.58	124
Koimur Primary School	Equity	0920262403702	12/05/2014	12,923.30	387
Kosoiywo Chiefs Office	Equity	0920179457230	06/12/2019	200.00	-
Kosoiywo Mixed Secondary School	Equity	0920261666976	08/11/2013	26,358.20	659
Lelwak Primary School	Equity	0920266785712	11/02/2016	390.00	725
Lelwak Secondary School	Equity	0920264466602	09/07/2015	19,720.00	19,720
Lengon Primary School	Equity	0920261699227	15/11/2013	0.00	111,280
Lessos Police Station	Equity	0920278741026	06/04/2019	3,640.00	3,640
Lolduga Primary School	Equity	0920270484232	04/11/2016	11,025.00	11,025
Mogobich Primary School	Equity	0920270486700	04/11/2016	334.00	334
Mosine Primary School	Equity	0920271062449	20/12/2016	35,492.65	35,493
Nandi Hills Township Primary School	Equity	0920299914220	12/11/2012	7,002.00	776
Ndubusat Primary School	Equity	0920299835462	23/10/2012	23,232.00	66,712

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

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Date Of Opening</b>	<b>Bank Balance 2022-2023</b>	<b>Bank Balance 2021-2022</b>
Nduroto Primary School	Equity	0920265208755	08/10/2015	992,949.00	34,294
Ndururo Primary School	Equity	0920262247905	27/03/2014	2,098,385.00	555
Nga'mei Primary School	Equity	0920264788144	25/08/2015	346.00	346
Nukiat Primary School	Equity	0920262551391	23/06/2014	36,314.15	4,423
Ogirgir Primary School	Equity	0920262193677	13/03/2014	3,667.50	3,668
Ollessos Mixed Day Sec School	Equity	0920263641708	20/01/2015	1,529.00	1,529
Ollessos Primary School	Equity	0920262246711	23/03/2014	2,252.90	2,253
Ollessos Siima School	Equity	0920266755443	09/02/2016	785,655.00	135,655
Our Lady Of Peace Girls Secondary School	Equity	0920270480118	04/11/2016	54,107.90	172,046
Serengonik Primary School	Equity	0920270078993	04/10/2016	35,550.00	131,350
Sile Primary School	Equity	0920262563208	26/06/2014	84.35	84
Simbi Primary School	Equity	0920262198366	14/03/2014	20,703.00	62,842
Sirwa Primary School	Equity	0920262518123	12/06/2014	75,590.00	75,590
Sirwa Secondary School	Equity	0920262546040	20/06/2014	3,511.00	3,511
Siwo Secondary School	Equity	0920262484083	04/06/2014	12,949.00	12,949
Sochoi Chiefs Office	Equity	0920279336705	24/10/2019	8,604.50	8,605
Sochoi Secondary School	Equity	0920262238895	25/03/2013	706,792.50	706,793
Soiyet Primary School	Equity	0920262167766	16/03/2014	420.00	420
St Mathias Primary School Kapkwang	Equity	0920294173389	17/07/2009	39,668.50	4,602
St Pauls Ack Kaptien Primary School	Equity	0920278605717	01/07/2014	1,426.30	3,845

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

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Date Of Opening</b>	<b>Bank Balance 2022-2023</b>	<b>Bank Balance 2021-2022</b>
St Johns Chepkunyuk Secondary School	Equity	0920262388848	16/06/2015	2,326.00	2,326
St Ludovico Primary School	Equity	0920271083150	22/12/2016	970.00	970
St Marks Lolkireny Primary School	Equity	0920262510977	11/06/2014	3,890.00	520
St Marys High School Soiyet	Equity	0920263517148	16/12/2014	4,776.65	516,075
St Stephens Chebilat Primary School	Equity	0920271261951	06/01/2017	3,322.80	3,320
Taboiyat Mixed Day Secondary School	Equity	0920262415703	15/05/2014	1,875.00	2,030
Taito Ktga Secondary School	Equity	0920296992361	15/02/2011	218,413.50	18,414
Tereno Girls Secondary School	Equity	0920269217735	02/08/2016	5,146.89	5,147
Tereno Primary School	Equity	0920261685049	12/11/2013	1,905.00	1,905
Tigityo Primary School	Equity	0920272192713	20/03/2017	2,445.00	2,445
Timobo Primary School	Equity	0920262446845	23/05/2014	1,180.00	1,180
Tururo Primary School	Equity	0920267450809	04/04/2016	13,085.00	300,470
<b>Total</b>				<b>16,386,410</b>	<b>15,740,593</b>




## 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)
1.1	<p><b>Presentation, Accuracy and Disclosure of Financial Statement</b></p> <p><b>Opening Project Management Committee (PMC) Balances</b> The closing PMC account balances in 2019/2020 were reported as Kshs 935,316. However, it was noted that the PMC account opening balances in 2020/2021 were reported as Kshs.12,354,227 resulting to an unexplained variance of Kshs 11,418,911. In addition, it was noted that there were variances in the closing balances which are in the certificate for 2019/2020 and opening balances of 12 projects totalling to Kshs. 962,797</p>	This has since then been corrected by the preparation of an amended Financial statements	Resolved	
1.2	<p><b>Deposit and Retention</b> The closing balance for deposit and retention in Note 16 in the 2019/2020 financial year was Kshs.652,261. However, the opening balance in the 2020/2021 financial year was reported at note 16 to the financial statements as Nil balance resulting to unexplained variance of Kshs.652,261.</p>	Has been corrected on the amended Financial Statement	Resolved	
1.3	<p><b>The Statement of Cash Flow</b> The statement of cash flow reflects changes in accounts payables of Kshs. 505,622 at note 16 to the financial statements for 2020/2021, however, note 16 reflects a Nil balance. In addition</p>	The amount of Ksh.505,622 Was as a result of provision for gratuity for the financial year	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>note 17.2 reflects staff payables of Kshs 505,622 which should be detailed at annex 2, however, annex 2 reflects Nil balance. Consequently, the presentation, accuracy, completeness and disclosure of the financial statements as at 30 June, 2021 could not be confirmed.</p>	2020/2021		
2.0	<p><b>Cash and Cash Equivalents</b></p> <p>The statement of assets and liabilities as at 30 June, 2021 reflects a cash and cash equivalents balance of Kshs 54,552,584. However, examination of the cashbook revealed a balance of Kshs 54,046,962, which is also reflected at note 10A to the financial statements as at 30 June, 2021 resulting to an unexplained variance of Kshs 505,622.</p> <p>Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.54,046,962 as at 30 June, 2021 could not be confirmed</p>	<p><i>Was provision for gratuity for the financial year 2021/2022</i></p>	Resolved	

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 Name: Florence J. Kiprop  
 Fund Account Manager.

