

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2020**

THE NATIONAL ASSEMBLY	
DATE: 16 FEB 2022	DAY: wed
TABLED BY:	LOM
CLERK-AT THE TABLE:	C. Kalawa









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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	11
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY PORTING.....	13
<del>V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....</del>	<del>15</del>
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- BARINGO SOUTH CONSTITUENCY</i> .....	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	18
IX. STATEMENT OF CASHFLOW .....	19
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	20
XI BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES .....	22
XII. SIGNIFICANT ACCOUNTING POLICIES .....	29
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	33
XIV PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS .....	56

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**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.

**(b) Key Management**

The NGCDF BARINGO SOUTH Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Bungale Masudi
2.	Sub-County Accountant	Festo K. Saina
3.	Chairman NGCDFC	Samuel K. Bungei
4.	Member NGCDFC	Mariam N Lekisemon

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF BARINGO SOUTH Constituency Headquarters**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**(f) NGCDF BARINGO SOUTH Constituency Contacts**

Telephone: (254) 726 076 840  
E-mail: [cdfbaringosouth@ngcdf.go.ke](mailto:cdfbaringosouth@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF BARINGO SOUTH Constituency Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

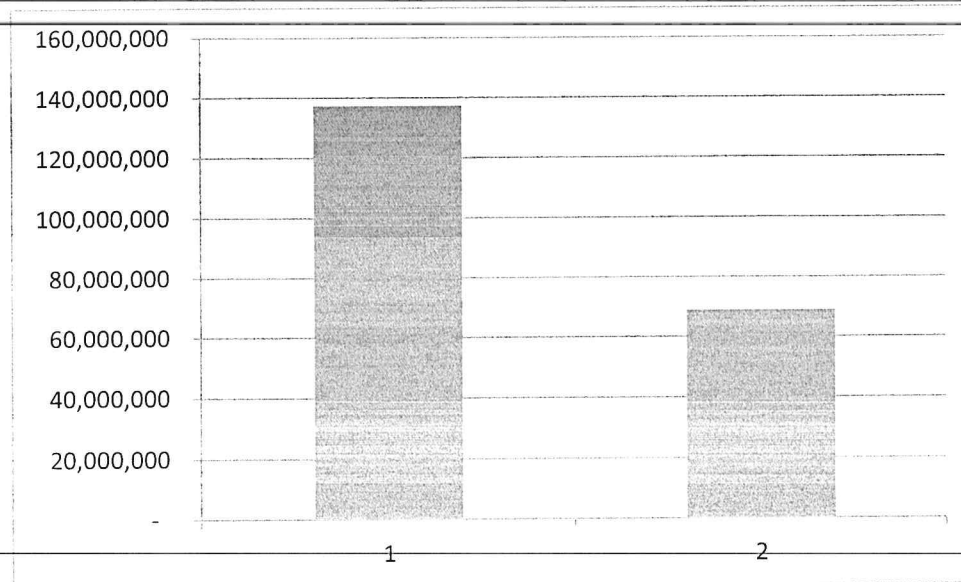
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

**Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for NG-CDF Baringo South Constituency for the financial year ended 30th June 2020. During the year, the Constituency was allocated a total of Kshs 137, 378, 724 as



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

priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2019/2020, we received 49.5% of the normal Constituency funding equivalent to Kshs 68,000,000.00 and Kshs 43,774,838 which was an allocation for the financial year 2018/2019 but was received in after the close of the financial 2018/2019 hence spilled to financial year 2019/2020 therefore the total amount received and utilized in the financial year 2019/2020 is Kshs 111,774,838 these funds were then disbursed to earmarked projects.

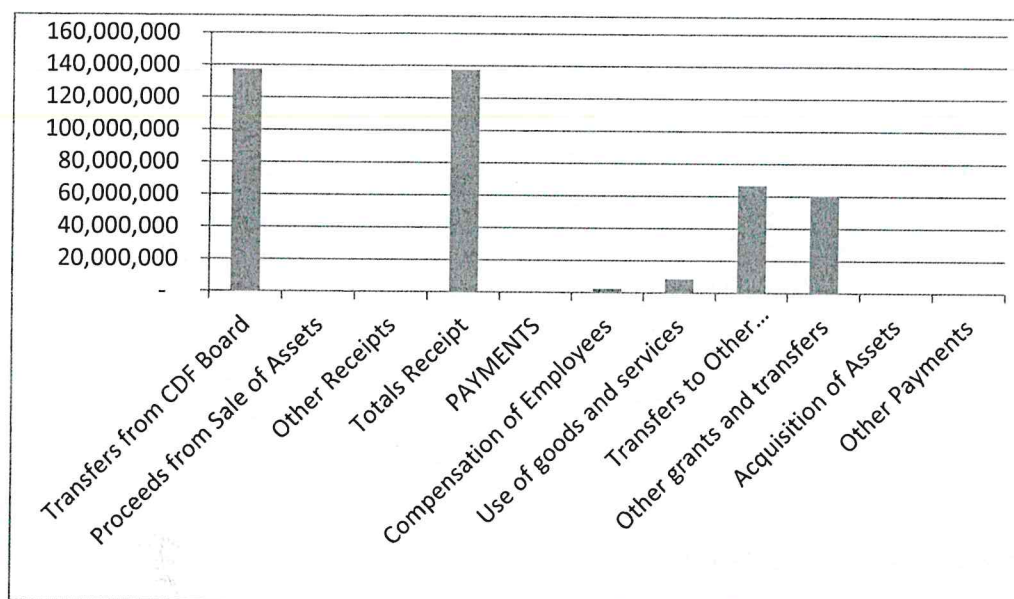
At the close of financial year 2019/2020 we had undisbursed allocation of Kshs 69,378,724 from normal funding and kshs 11,766,036 conditional grant for financial year 2018/2019 totalling to Kshs 81,144,760 had not been received from NG-CDF Board

**Sector Prioritization**

During the year 2019/2020, transfers to other Government Units (Primary, Secondary and Tertiary) was allocated kshs 69,257,020 and balance brought forward from 2018/2019 of Kshs 28,577,027 totalling to Kshs 97,838,047 to be utilized in the year under review, out of this Kshs 77,266,007 was disbursed, Other grants and transfers (Bursary, Security and Emergency) was allocated Kshs 57,105,461 in 2019/2020 and a balance brought forward from 2018/2019 of Kshs 41,312,640 totalling to Ksh 98,418,101 to be utilized in the year under review, out of this Kshs 20,881,500 was disbursed. Other allocations are the statutory allocations which consist of administration and monitoring and evaluation.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**



### Achievements and Major Undertakings

During the year, Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other projects are complete while others are expected to be completed in the FY 2020/2021.

Provided below is the current status of completed projects in the constituency for the financial year 2019/2020

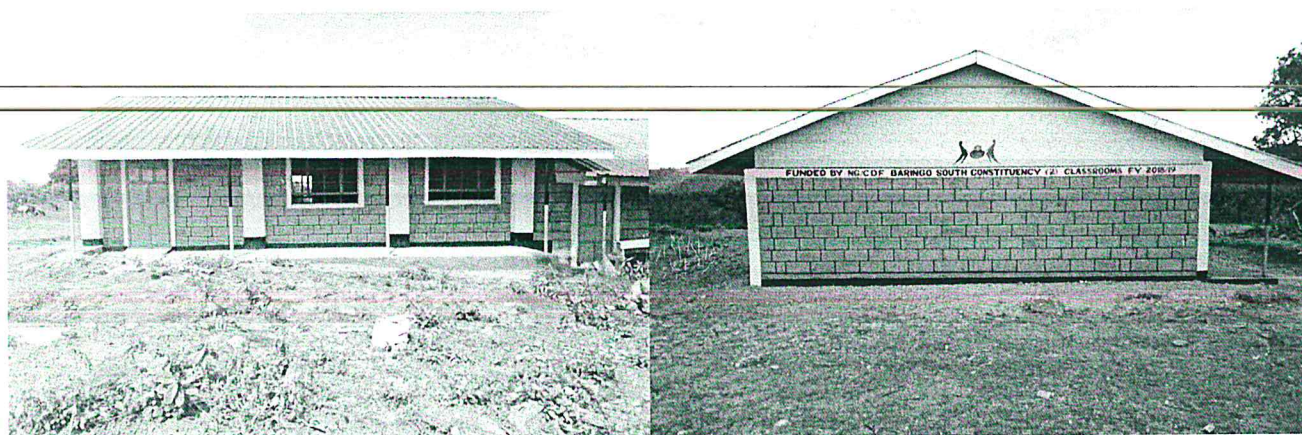


**KIMAO PRIMARY SCHOOL – CONSTRUCTION OF 1 CLASSROOM**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

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**KEON PRIMARY SCHOOL- CONSTRUCTION OF 2 CLASSROOMS**



**PURCHASE OF SCHOOL BUS - SABOR SECONDARY SCHOOL BUS**



**PURCHASE OF SCHOOL BUS - SANGARAU SECONDARY SCHOOL**



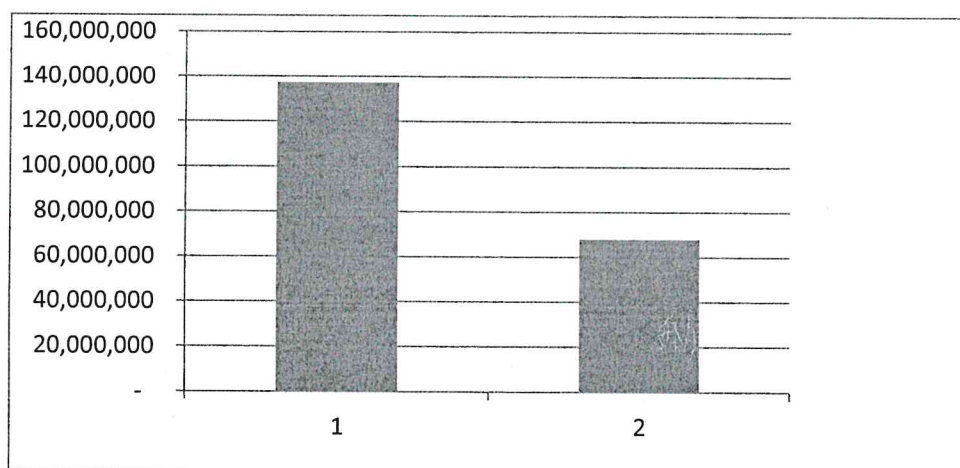


## **KIMALEL PRIMARY SCHOOL**

### **Budgetary Appropriations**

During the financial year 2019/2020, the overall budget utilization stood at 52 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 68,000,000.00 and 43,774,838 which was received from normal funding and undisbursed fund as at close 2018/2019 respectively were received against the total allocation of 137,378,724 for 2019/2020 and 55,540,874 for 2018/2019

During the year under review a total of Kshs 111,774,838 was received and balance brought forward in 2018/2019 of kshs 21,618, 016 totaling to kshs 133,392,854 to be utilized against kshs 192,919,598 and balance brought forward in 2018/2019 of Kshs 21,618,016 totaling to kshs 214,537,614

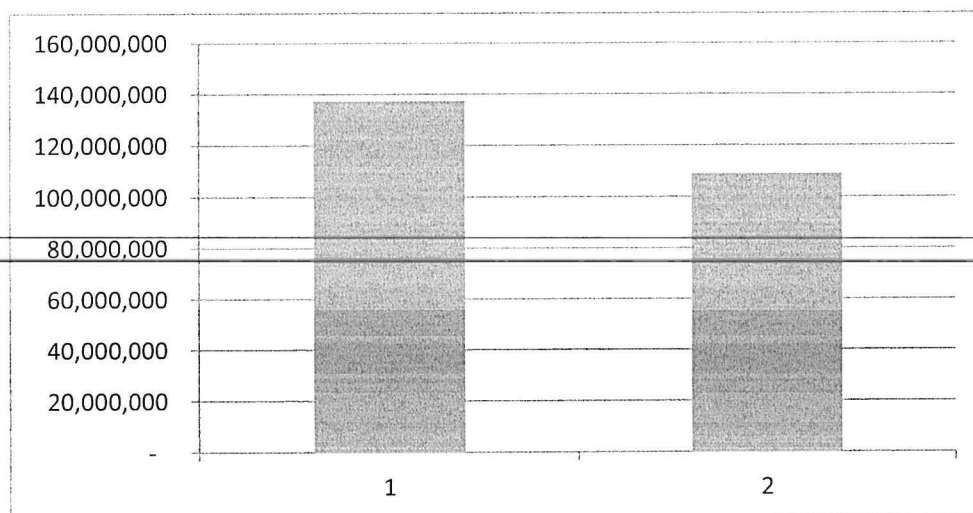


This is the comparison of the amount allocated against the amount received from board.

Bar 1 represent total Amount allocated under the review year

Bar 2 represent the amount disbursed by the Board equivalent 68,000,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**



This is the comparison allocations for 2019/2020 and 2018/2019.

Bar 1 represent total Amount allocated 2019/2020

Bar 2 represent the total Amount Allocated 2018/2019

### Development Planning

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

### Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. These encompass, floods in the projects implementation sites, sometimes swept way and destroy building materials especially in ilchamus and mukutani ward, this year we experienced heavy rains which led to destruction and flooding of roads making it difficult to transport materials to the sites resulting to delay in completion of projects. COVID – 19 pandemic also affected the implementation of projects since schools country wide closed and most principles and head teachers who are the secretaries and custodian of the school records come from distant residents.

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

Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2019/2020 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2019/2020.

**Sign**



**SAMUEL K BUNGEI**  
**CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

**Introduction**

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

The key development objectives of NGCDF-Baringo south Constituency's 2019-2023 strategic plans are to:

- Construction of adequate classrooms, laboratories, libraries, administration blocks, toilets, kitchen & stores , perimeter fencing and sports facilities in primary and secondary schools
- Provision of Education bursary to needy students
- Establishes Technical Colleges and Polytechnics
- Construction and Fencing of ward/divisional/location/Sub-local administrative offices

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	-Improving institutions physical infrastructure - Increase basic and secondary school completion cycles by liaising with schools administration to identify most vulnerable and deserving bursary cases .	Increased enrolment in primary schools and improved infrastructure in the institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 19/20 -we increased number of 2 classrooms in 4 secondary school and 2 primary and , 1 dormitories-1 secondary school, Bursaries in the financial year was not disbursed due to COVID – 19



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****BARINGO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

Security	To support security agencies for better service delivery through infrastructure development	- Improved physical security infrastructure -Reduced number of crime rates in the constituency	-Number of security infrastructure constructed	In the FY 2019/2020 the NG-CDFC completed 5 security infrastructure 1 police station and 4 chiefs offices
Environment	-To increase sustainable environmental management	- increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions for watering the planted trees.	- Number primary and secondary schools that the NG-CDF has planted trees -Number of water tanks installed in education institutions	- In the financial year 2019/2020 NG-CDF allocated 2% of its total allocation to promote tree planting and purchase of water tanks for water harvesting. The projects were not implemented due COVID – 19 and floods in most schools
Sports	-To engage the youths on sport activities to promote talent, peace and unity	Improved talents in sport activities Unite youths in development matters	-Number of youths engage in sport activities -new number of sports talent within the constituency	In the financial year 2019/2020 , the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity. This was not implemented due to COVID – 19

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NG- CDF – Baringo south Constituency 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.

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**1. Sustainability strategy and profile**

The NG-CDF BARINGO SOUTH Constituency committee has a strategic plan in place which has clearly outlined the plan of the constituency. It has ensured efficient and effective utilization of the fund following its implementation. Some of the sustainable strategies employed by the NG-CDFC are to assist in setting strategic direction; improving operational performance; improve value chain performance; and relate effectively to internal and external stakeholders. All these factors has enhanced the management of the fund and promoted sustainable development.

**2. Environmental performance**

NG-CDF Baringo South Constituency environmental programs are guided by an environmental policy. The NG-CDFC has successfully conducted environmental projects over the years. They have employed various strategies to mitigate shortcomings that come along with these projects. For instance the NG-CDFC made an analysis on the impact of environment projects which have been implemented over the past years and resolved to plan on implementing more of water harvesting projects in learning institutions since it has proven to have a big impact compared to other projects implemented in the previous financial years.

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**3. Employee welfare**

NG-CDF BARINGO SOUTH Constituency is committed to the principles of equal opportunity that ensures equal treatment of all employees irrespective of their sex, race, doctrine, marital status and /or physical disability. However, affirmative action has been applied in special cases to address issues of disability, gender or whenever the need arises and as per guidelines issued by the Government. Performance review procedures have been used in determining the appointment of individuals. We recognise the value of culture and individual differences among employees. We believe that these individual differences if properly managed will enable the constituency to be more efficient and effective by creating a productive environment where each employee feels valued and where everyone's unique talents are fully utilised to achieve the NG-CDF Baringo south constituency goals and objectives. We will strive to eliminate biases in selection, performance assessments and learning opportunities.

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The NG-CDFC strives to engage stakeholders in every level especially when sourcing for applicants. The most cost effective methods are usually adopted when sourcing for applicants. Due to the constant change in the work which poses an endless challenge the NG-CDFC seeks to have staff that are not only qualified but also up to date with information as well as highly motivated to perform their duties. Employees are therefore encouraged to pursue various courses/training programmes not only for their personal development but for the overall improved performance of the Constituency. The NG-CDFC encourages both formal training and informal training such as; in-house coaching and mentoring.

NG-CDF Baringo south constituency has been committed to ensuring a safe and healthy working environment for staff and visitors to the constituency. Specifically, the NG-CDF Baringo south constituency is committed to providing and maintaining; control of the health & safety risks arising from work activities, a safe place of work with safe means of entry and exit, a safe and healthy working environment, necessary information, instruction, training and supervision to protect safety and health at work. NG-CDFC is also committed to regular health and safety consultation with staff where necessary with contractors and

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suppliers of equipment and services, to ensure that occupational health and safety management is of the highest standard.

**4. Market place practices-**

The NG-CDF Baringo South constituency committee is committed in ensuring that;

- i) The supply chain and supplier relations are maintained.
- ii) The procurement process is done as per the set procurement laws and regulations.
- iii) All projects are budgeted for in every financial year and are funded fully to completion.
- iv) Where the procurement entities allow fair competition in supply of goods and services while ensuring that payment of the goods and service is done promptly.

**5. Community Engagements-**

The NG-CDF Baringo South constituency always ensures that all project proposals for funding during every financial year originate from the community. They ensure this by making sure that the community is engaged during Public participation exercise carried out after every two years.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**V. STATEMENT OF NG-CDF BARINGO SOUTH CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

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

The Accounting Officer in charge of the NGCDF-Baringo South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Baringo South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-BARINGO SOUTH Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-BARINGO SOUTH Constituency confirms that the entity 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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF-BARINGO SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 30/03/2021 2021.



**Fund Account Manager**  
**Name: Bungale Masudi**

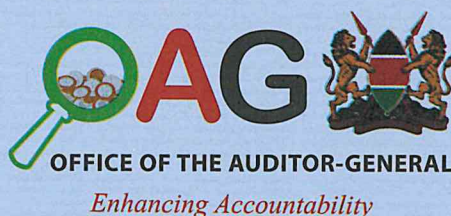


**Sub-County Accountant**  
**Name: Festo K. Saina**  
**ICPAK Member Number: 5627**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo South Constituency set out on pages 17 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Baringo South Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Inaccuracies in Bank Balances**

As disclosed in Note 10A of the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.22,929,254. The bank reconciliation statement provided reflected payments in bank statements that were not recorded in the cashbook amounting to Kshs.120,000 whose support schedule described as receipts in cashbook not recorded in bank statements broken down into cashbook overcast amount of Kshs.99,691 and cheque 4208 amount of Kshs.20,309. The statement further included unrepresented cheques totalling to Kshs.42,459,984 out of which cheques amounting to Kshs.753,054 were stale. However, the stale cheques were not reversed in the cashbook.



Under the circumstances, the accuracy, completeness and validity of bank balances totalling to Kshs.22,929,254 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

## **2. Unsupported Prior Year Adjustments**

As disclosed under Note 14 to the financial statements, the statement of assets and liabilities and the statement of cash flows reflect comparative prior year adjustment totalling to Kshs.62,353. However, the amount described as bank account balances, was not supported.

Consequently, the accuracy, completeness and validity of comparative prior year adjustments totalling to Kshs.62,353 for the year ended 30 June, 2020 could not be confirmed.

## **3. Inaccuracies in Committee Account Balances**

Note 17.4 to the financial statements discloses Project Management Committee account balances totalling to Kshs.31,772,603 as at 30 June, 2020. However, the certificate of bank balances reflected an amount of Kshs.16,047,832 resulting to an unexplained and unreconciled variance amounting to Kshs.15,724,771.

Further, included in the balance is an amount of Kshs.5,990,491 for twenty (20) completed projects as indicated in the Project Implementation Status Report for the financial year 2019/2020. However, the unutilized funds had not been returned to the constituency account.

Consequently, the accuracy, completeness and validity of Project Management Committee account balances totalling to Kshs.31,772,603 as at 30 June, 2020 could not be confirmed.

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

## **Key Audit Matters**

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

## **Other Matter**

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

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.214,537,614 and



Kshs.133,392,854 respectively, resulting to an underfunding amounting to Kshs.81,144,760 or 38% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.214,537,614 and Kshs. 110,525,953 respectively, resulting to an under expenditure amounting to Kshs. 104,011,661 or 49% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

## **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. Delay in Project Implementation**

Review of Project Implementation Status Report indicated that twenty-seven (27) projects with an allocation totalling to Kshs.36,042,590 were incomplete, one hundred and fifty-one (151) projects with an allocation totalling to Kshs.36,042,590 were not started due to non-release of funds and one hundred and sixty-one (161) projects roll over projects with an allocation totalling to Kshs.141,460,463 some dating back in the financial year 2013/2014 were incomplete. This is contrary to Section 11(1)j of National Government Constituency Fund Regulations, 2016 which states that - Constituency Committee shall ensure projects receive adequate funding and are completed within three (3) years.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the above delayed projects for the year ended 30 June, 2020.

#### **2. Unsatisfactory Implementation of Projects**

Thirty (30) projects with a budget allocation totalling to Kshs.22,900,000 were sampled for audit verification during the month of February, 2021. Several unsatisfactory observations were made as indicated in **Appendix I**.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the above unsatisfactory implemented projects with an allocation totalling to Kshs.22,900,000.

### 3. Irregular use of Emergency Fund

The Management incurred an expenditure amounting to Kshs.900,000 on projects that did not meet emergency criteria set under section 8(3) of the National Government Constituencies Development Fund Act, 2015 as detailed below;

	Amount
<b>Project beneficiary and details</b>	<b>(Kshs)</b>
Perkera Mixed Day Secondary School - Renovation of Principal Office	300,000
Ministry of Education - Marigat Offices -Renovation of Sub-county Education Offices	300,000
Ministry of Education - Marigat Offices-Construction of a four (4) door toilet	300,000
<b>Total</b>	<b>900,000</b>

Consequently, the Management is in breach of the law.

### 4. Delay in Strategic Plan

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects other payments amounting to Kshs.1,977,336. During the previous year the amount was Kshs.1,318,224. The payment was for the contract for development of 2018-2022 Strategic Plan which was awarded on 10 December, 2018 at a contract sum of Kshs.3,295,560 with a duration of twenty (20) days ending 10 January, 2019. However, the plan was delivered on 09 June, 2020 being two and a half years midterm the Strategic Plan period of 2018-2022.

Consequently, the Fund may not realize the full benefits of the 2018-2022 Strategic Plan.

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

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

### Conclusion

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



## **Basis for Conclusion**

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

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

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 control 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 control, risk management and overall governance.

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

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

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

Those charged with Governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund 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.

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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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to



the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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

  
CPA Nancy Gathungu, GBS  
AUDITOR-GENERAL

Nairobi

21 December, 2021

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## Appendix I: Unsatisfactory Implementation of Projects

No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
1	Meisori Day Secondary School - Construction of Administration Block to roofing	800,000	<ul style="list-style-type: none"> <li>- The walls were constructed up to lintel level with roofing, plastering, painting labelling pending and the contractor was not on site.</li> <li>- Hardware materials totalling to Kshs.600,000 and labour worth Kshs.160,000 were paid but there was no evidence of quotations being sent to prequalified suppliers/contractors, their evaluation and award.</li> <li>- Contract agreement, local purchase order, bills of quantities, drawings, work plan, site minutes and certificate of work in progress from clerk of works were not provided.</li> </ul>
2	Salabani Chiefs Office - Completion of Office	200,000	<ul style="list-style-type: none"> <li>- All the activities were not carried out despite full disbursements of the funds on 3 March, 2020.</li> <li>- As at 24 February, 2021 the Project was almost one year late from the date of releasing funds.</li> </ul>
3	Endao Primary School - Completion of girls dormitory (plastering, screeding, fixing of window glasses, painting works at Kshs.900,000 and Construction of an ablution block at Kshs.300,000	1,200,000	<p><b>Dormitory</b></p> <ul style="list-style-type: none"> <li>- The contractor was not on site. The allocated funds had been exhausted and the Project was incomplete.</li> <li>- Pending works; painting at Kshs.66,500 and fixing windows panes at Kshs.55,100.</li> <li>- The two dormitory compartments had developed floor cracks.</li> <li>- The Bills of Quantities provided an amount of Kshs.425,160 for plastering, fixing of window glasses and painting while the code list provided Kshs.900,000 for the same items.</li> </ul> <p><b>Pit Latrines</b></p> <ul style="list-style-type: none"> <li>- The Bill of Quantities provided for four (4) windows at an amount of Kshs.28,400 which were not fixed, four (4) semi solid flush doors at</li> </ul>



No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
			<p>Kshs.20,000 but instead batten doors were fixed, four (4) mortise lock complete with furniture as union at Kshs.12,000 which were not fixed and gauge 28 iron sheets at Kshs.42,000 but instead gauge 30 was used.</p> <p>- The allocated funds have been exhausted yet painting has not been done and contractor was not on site.</p>
4	Salabani Primary School - Completion of administration block consisting of 5 offices - Walling to lintel, roofing, fixing of doors and windows, finishing works and branding	800,000	<p>- The provisions in Bill of Quantities for eight (8) mild steel stanchions to veranda at Kshs.28,000 were not fixed, doors were provided at Kshs.148,200 but only Kshs.90,000 was spent-Thick chipboard ceiling at Kshs.112,000 and ceiling painting of Kshs.42,000 were not done.</p> <p>- The weather board was not neatly fixed exposing it to possible invasion by bats.</p> <p>- Door frames were bent hence flush doors were not closing and the floor had developed cracks.</p>
5	Loberer Primary School - Completion of one classroom (Plastering, fixing of door and windows, glazing and painting and branding)	300,000	<p>- The Project is complete and in use - Bills of Quantities provided for three (3) steel windows amounting to Kshs.37,000 but those fixed were worth Kshs.32,500.</p>
6	Labos Primary School - Completion of administration block five (5) offices (plastering, fixing doors and windows, glazing, painting and branding)	800,000	<p>- The Project is complete and in use</p> <p>- The floor had developed cracks, the head teacher's office floor had patches which were peeling off and the red oxide was fading.</p> <p>- The ceiling board was loosely hanging.</p>
			<p>- Facia board was bending and steel doors amounting to Kshs.45,000 were fixed instead of those provided in the Bill of Quantities worth Kshs.81,000.</p>

No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
7	Latacha Primary School - Construction of three door toilet(emergency)	300,000	<ul style="list-style-type: none"> <li>- The Project was complete and in use but not branded and</li> <li>- Fixed door was worth an amount of Kshs.6,000 instead of Kshs.9,000.</li> <li>- Mortise lock complete with set lever brass handle furniture at cost of Kshs.7,200 was not fixed and floor was rough with cracks.</li> </ul>
8	Perkerra Secondary School - Construction of two (2) classrooms to completion	2,000,000	<ul style="list-style-type: none"> <li>- Itemized Bill of Quantities showing material categorization, details and quantities and other cost including labour cost was not provided.</li> </ul>
9	Perkerra Secondary School - Renovation of Principal's office	300,000	<ul style="list-style-type: none"> <li>- The floor had developed cracks and the paint was peeling off.</li> <li>- The Bill of Quantities provided a single steel door amounting to Kshs.10,000 but a wooden batten door amounting to Kshs.5,000 was fixed.</li> <li>- Nine (9) mild steel stanchions to verandah costing Kshs.26,000 were not done.</li> </ul>
10	Ntepes Primary School - Construction of one classroom to roofing	800,000	<ul style="list-style-type: none"> <li>- Six (6) mild steel stanchions to verandah were provided for worth Kshs.10,800 but only three (3) were done.</li> </ul>
11	Marigat Primary School - Construction of one classroom to roofing and fixing of doors and windows	800,000	<ul style="list-style-type: none"> <li>- The floor had developed huge cracks which extended to the walls an indication of poor workmanship</li> </ul>
12	Marigat Integrated Secondary School - Construction of one classroom to completion	800,000	<ul style="list-style-type: none"> <li>- The Bill of Quantities provided for electrical conduits amount of Kshs.25,000 which were not done.</li> </ul>
13	Loboi Primary School - Renovation girl's dormitory (Roofing plastering of walls, keying cementing the floor and painting)	1,000,000	<ul style="list-style-type: none"> <li>- The Bill of Quantities provided for Project cost of Kshs.528,000 however Kshs.1,000,000 was spent.</li> <li>- The adjustment and approval for the extra amount of Kshs.472,000 were not provided.</li> <li>- The dormitory floor had developed large cracks, the chipboards are falling out and the roof was not redone.</li> </ul>

No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
			- There was no evidence of Procurement for Works through sending quotations to prequalified contractors, evaluations and award.
14	Eldume Secondary School - Construction of two (2) classrooms to completion	2,000,000	- The allocation was exhausted yet the classes were incomplete.  - Pending works; flooring, painting, fixing facia board and windows.
15	<del>Chepkotoyan Primary School - Completion of three (3) classrooms (plastering cementing the floor, fixing of facial board and ceiling painting works and branding)</del>	<del>600,000</del>	<del>- The floor and walls had developed cracks and parts of the walls were falling.  - The ceiling had not been fixed</del>
16	Kapkukui Primary School - Renovation of five (5) classrooms (roofing plastering cementing the floor keying and painting)	500,000	- The Project Management Committee demolished the classrooms to build new ones without evidence of approval of this reallocation.  - At the time of physical verification only one classroom had been constructed to roof level but did not have plaster, floor, windows and doors.
17	Sukutek Primary Schools - Construction of one classroom to completion	800,000	- The floor had developed cracks.
18	Kaptombes Secondary School - Construction of two classrooms to completion	2,000,000	- The classes have been completed but the floors had developed cracks.
19	Kaptombes Secondary School - Purchase of seventy-five (75) lockers and chairs each costing Kshs.4,000	300,000	Only nineteen (19) desks and twelve (12) chairs amounting to Kshs.62,000 were verified.
20	Kamptombes Primary School - Completion of two (2) classrooms (plastering cementing the floor, fixing facial board and ceiling and painting)	800,000	- The Management explained that an amount of Kshs.326,600 was utilized for roofing, however this activity had been undertaken in 2018/2019. -The floors had developed cracks
21	Cheburuswo Secondary School - Completion of administration block comprising of Principal, Deputy Principal, Secretary, Bursar and staff room (partition	300,000	- The Project is complete and in use but not branded.



No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
	works, fixing of ceiling and electrical installation)		
22	Kapkoi Bai Primary School - Completion of one classroom (plastering, keying, cementing the floor, fixing of glasses, fixing fascia board and ceiling, painting and branding)	300,000	<ul style="list-style-type: none"> <li>- One-leaf door was used instead of a two (2) leaf door as provided in the Bill of Quantities.</li> <li>- The floor and wall had developed cracks.</li> </ul>
23	Kibingor Secondary School - Completion of two (2) classrooms (plastering, floor screeding, glazing and painting works)	400,000	<ul style="list-style-type: none"> <li>- The two (2) classrooms are complete and in use. However, the floor and walls had developed cracks.</li> </ul>
24	Kibingor Chief's Office - Completion of Chiefs Office comprising of Chiefs, Secretary, store, armoury and board room, (fixing of ceiling, floor tiles, second and final coating painting) at Kshs.200,000 and construction of pit latrine to completion at Kshs.200,000	400,000	<ul style="list-style-type: none"> <li>- The office is complete and in use.</li> <li>- The fixed ceiling was wearing off and had huge holes.</li> <li>- The floor tiles were unevenly done, and the project is not branded</li> </ul>
25	Barngelech Primary School - Completion of one classroom (roofing, fixing of doors and windows, plastering, glazing and painting works and branding)	500,000	<ul style="list-style-type: none"> <li>- The allocated funds had been exhausted.</li> <li>- Physical verification revealed incomplete works of fixing doors and windows, plastering, glazing, painting and branding.</li> </ul>
26	Patkawanin Secondary school - Emergency - Construction of bathrooms	500,000	<ul style="list-style-type: none"> <li>- The Bill of Quantities provided for gauge 30 pre-painted GCI iron sheets while site verification revealed use of AluZinc iron sheets of gauge 30.</li> </ul>
27	Patkawanin Primary school - Reallocation - Completion of administration block - plastering, floor screening, keying, painting, glazing, fascia board and painting	400,000	<ul style="list-style-type: none"> <li>- Glazing, painting and keying were not done and the fascia board was not fixed.</li> </ul>

No.	Project Beneficiary and Details	Amount (Kshs.)	Observation
28	Koriema Secondary School - Completion of Laboratory (Fixing of tables, water taps, and drainage systems, Gas fitting and systems)	700,000	<ul style="list-style-type: none"> <li>- The bill of quantity stated eighteen (18) pieces of water taps at an amount of Kshs.4,500 while physical verification revealed that only thirteen (13) water taps were installed.</li> <li>- The gas regulator at an amount of Kshs.25,000 and fume chamber at an amount of Kshs.45,000 were not delivered and fixed.</li> <li>- The School Management explained that they had closed the gas system since it was leaking.</li> </ul>
29	Kimalel Boarding Primary School - Renovation of five (5) classrooms (roofing, fixing of ceiling, doors and windows and plastering)	800,000	<ul style="list-style-type: none"> <li>- The bill of quantities provided ten (10) doors at an amount of Kshs.80,000 while physical verification revealed only five (5) doors at an amount of Kshs.50,000 were fixed.</li> <li>- The verandahs had developed cracks.</li> </ul>
30	Kimalel Secondary School - Completion of administration block comprising of Principal, Deputy Principal, Secretary, Bursar, Storekeeper, Guiding and Counselling Head of Department Offices and Staff Room (Roof construction, fixing of doors and windows, plastering, glazing and painting works)	1,500,000	<ul style="list-style-type: none"> <li>- Physical verification revealed that only roofing at an amount of Kshs.990,200, fixing of fifteen (15) window frames at an amount of Kshs.135,500 and two (2) doors at an amount of Kshs.36,000 all totalling Kshs.1,161,700 were done resulting to an unexplained and unreconciled variance amounting to Kshs.338,300.</li> </ul>
	<b>Total</b>	<b>22,900,000</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

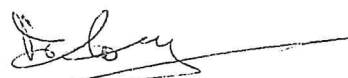
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

			Restated
	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	111,774,838	108,784,484
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	11,000
<b>TOTAL RECEIPTS</b>		<b>111,774,838</b>	<b>108,795,484</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,126,866	1,568,133
Use of goods and services	5	8,274,244	7,187,471
Transfers to Other Government Units	6	77,266,007	48,350,000
Other grants and transfers	7	20,881,500	34,273,753
Acquisition of Assets	8	-	-
Other Payments	9	1,977,336	1,318,224
<b>TOTAL PAYMENTS</b>		<b>110,525,953</b>	<b>92,697,581</b>
<b>SURPLUS/(DEFICIT)</b>		<b>1,248,885</b>	<b>16,097,903</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BARINGO SOUTH Constituency financial statements were approved on 30/03 2021 and signed by:



Fund Account Manager  
Name: Bungale Masudi



National-Sub-County Accountant  
Name: Festo K. Saina  
ICPAK Member Number: 5627



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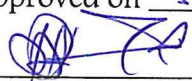



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****BARINGO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019 - 2020	Restated 2018 -2019
		KSHS	KSHS
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	22,929,254	21,618,016
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>22,929,254</b>	<b>21,618,016</b>
<b>Current Receivables</b>			
Outstanding imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>22,929,254</b>	<b>21,618,016</b>
<b>FINANCIAL LIABILITIES</b>			
Account Payables			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>22,929,254</b>	<b>21,618,016</b>
<b>REPRESENTED BY</b>			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	21,680,369	5,520,113
Surplus/Defict for the year		1,248,885	16,097,903
Prior year adjustments	14	-	62,353
<b>NET FINANCIAL POSITION</b>		<b>22,929,254</b>	<b>21,680,369</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BARINGO SOUTH Constituency financial statements were approved on 30/3/2021 and signed by:

  
Fund Account Manager  
Name: Bungale Masudi

  
National Sub-County Accountant  
Name: Festo K. Saina  
ICPAK Member Number: 5627

30 MAR 2021



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
BARINGO SOUTH CONSTITUENCY**


**Reports and Financial Statements**


**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

			Restated
Receipts for operating income		2019-2020	2018-2019
		KSHS	KSHS
Transfers from CDF Board	1	111,774,838	108,784,484
Other Receipts	3	-	11,000
<b>Total receipt</b>		<b>111,774,838</b>	<b>108,795,484</b>
<b>Payments</b>			
Compensation of Employees	4	2,126,866	1,568,133
Use of goods and services	5	8,274,244	7,187,471
Transfers to Other Government Units	6	77,266,007	48,350,000
Other grants and transfers	7	20,881,500	34,273,753
Other Payments	9	1,977,336	1,318,224
<b>Total Payment</b>		<b>110,525,953</b>	<b>92,697,581</b>
Total Receipts Less Total Payments		<b>1,248,885</b>	<b>16,097,903</b>
<b>Adjusted for:</b>			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year Adjustments during the year			62,353
<b>Net Adjustments</b>			<b>62,353</b>
<b>Net cash flow from operating activities</b>		<b>1,248,885</b>	<b>16,160,256</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>1,248,885</b>	<b>16,160,256</b>
Cash and cash equivalent at BEGINNING of the year	13	21,680,369	5,520,113
Cash and cash equivalent at END of the year		<b>22,929,254</b>	<b>21,680,369</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-BARINGO SOUTH Constituency financial statements were approved on 31/03/2021 and signed by:

  
Fund Account Manager  
Name: Bungale Masudi

  
National Sub-County Accountant  
Name: Festo K. Saina  
ICPAK Member Number: 5627

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,378,724	77,158,890	214,537,614	133,392,854	81,144,760	62
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>PAYMENTS</b>						
Compensation of Employees	2,373,800	1,599,254	3,973,054	2,126,866	1,846,188	54
Use of goods and services	8,642,443	1,687,643	10,330,086	8,274,244	2,055,842	80
Transfers to Other Government Units	69,257,020	28,577,027	97,834,047	77,266,007	20,568,040	79
Other grants and transfers	57,105,461	41,312,640	98,418,101	20,881,500	77,536,601	21
Acquisition of Assets		1,504,990	1,504,990	-	1,504,990	-
Other Payments		2,477,336	2,477,336	1,977,336	500,000	80
<b>TOTALS</b>	<b>137,378,724</b>	<b>77,158,890</b>	<b>214,537,614</b>	<b>110,525,953</b>	<b>104,011,661</b>	<b>52</b>

**Below we provide comments on budget utilization**

- The allocation for 2019/2020 is Kshs 137,378,724 and the adjustment was made in column b on the balance brought forward in the financial year 2018/2019 and undisbursed fund from the board totalling to Kshs 77,158,890 hence the allocation and unutilized fund totals to Kshs 214,537,614 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 49% which is due 51%
- On the compensation of employees 54% the employee budget was for the 5 staff on contract basis and 2 casual hence leads to our fund expenses at 54%
- On the use of goods and services 80% this due to adjustment for the original budget making the total budget to be high against the expenses.
- On the transfer to other government units, 21% this is due to covid -19 pandemic that lead to closure of school leading to delay in disbursement of bursaries for the financial year under review.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

- v. The funds for financial year 2018/2019 which was received after the close of financial was disbursed in the financial year under review
- vi. On other grant and transfers, 21% due to the fund not disbursed from the NGCDFB hence leads to the less expense
- vii. On Acquisition of assets, 0% as we had no allocated funds to this vote
- viii. On other payment 25% this is due strategic plan which is complete awaiting commissioning.

The NGCDF-BARINGO SOUTH Constituency financial statements were approved on 30/03 2021 and signed by:



**Fund Account Manager**  
**Name: Bungale Masudi**



**National Sub-County Accountant**  
**Name: Festo K. Saina**  
**ICPAK Member Number: 5627**

*(Stamp: 30 MAR 2021)*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,373,800	1,599,254	3,973,054	2,126,866	1,846,188
1.2 Committee allowances	1,248,000	300,030	1,548,030	705,101	842,929
1.3 Use of goods and services	3,489,029	924,191	4,413,220	4,102,221	310,999
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,400,000	-	1,400,000	1,155,700	244,300
2.2 Committee allowances	1,200,000	39,000	1,239,000	1,230,000	9,000
2.3 Use of goods and services	1,305,414	424,422	1,729,836	1,081,222	648,614
<b>3.0 3.0 Emergency</b>					
3.1 Primary Schools	3,598,241	2,530,528	6,128,769	3,300,000	2,828,769
3.2 Secondary schools	1,400,000	2,500,000	3,900,000	1,400,000	2,500,000
3.3 Tertiary institutions	1,100,000	-	1,100,000	1,100,000	-
3.4 Security projects	1,100,000	1,900,000	3,000,000	1,100,000	1,900,000
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	22,000,000	5,054,653	27,054,653	815,500	26,239,153
4.3 Tertiary Institutions	5,000,000	3,148,724	8,148,724	336,000	7,812,724
4.4 Universities	5,000,000	691,450	5,691,450	230,000	5,461,450
4.5 Social Security	-	-	-	-	-
<b>5.0 Sports</b>					
5.1	2,603,610	3,171,210	5,774,820	-	5,774,820
<b>6.0 Environment</b>					
7.0 Primary Schools Projects	2,603,610	2,416,075	5,019,685	-	5,019,685
					-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
(List all the Projects)					-
1. Kimorok primary school	800,000	-	800,000	800,000	-
2 Kapkoibai Primary School	300,000	-	300,000	300,000	-
3 Loberer primary school	300,000	-	300,000	300,000	-
4 Tebei primary school	300,000	-	300,000	300,000	-
5 Sereton Primary school	200,000	-	200,000	200,000	-
6 Barngelech Primary school	500,000	-	500,000	500,000	-
7 Mbechot primary school	200,000	-	200,000	200,000	-
8 Tembererwe primary school	300,000	-	300,000	300,000	-
9 Chepkotoyan primary school	600,000	-	600,000	600,000	-
10 Loosampurpur primary school	300,000	-	300,000	300,000	-
11 Arabal primary school	200,000	-	200,000	200,000	-
12 Kongasis primary school	300,000	-	300,000	300,000	-
13 Tulwopsoo primary school	300,000	-	300,000	300,000	-
14 Sambaka primary school.	1,000,000	-	1,000,000	1,000,000	-
15 Salabani primary school	1,200,000	-	1,200,000	1,200,000	-
16 Kailer primary school	800,000	-	800,000	800,000	-
17 Kiserian primary school	1,500,000	-	1,500,000	1,500,000	-
18 Labos primary school	800,000	-	800,000	800,000	-
19 Maoi Primary school	500,000	-	500,000	500,000	-
20 Ntepes primary school	300,000	-	300,000	300,000	-
21 Endao Primary school	1,200,000	-	1,200,000	1,200,000	-
22 Parkarin primary school	1,000,000	-	1,000,000	1,000,000	-
23 Koimugul primary school	2,500,000	-	2,500,000	2,500,000	-
24 Tebei primary school	2,500,000	-	2,500,000	2,500,000	-
25 Tuyono primary school	1,000,000	-	1,000,000	1,000,000	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.26 Iti primary school	1,000,000	-	1,000,000	1,000,000	-
7.27 Milimani primary school	1,000,000	-	1,000,000	1,000,000	-
7.29 Marigat primary school	938,980	-	938,980	938,980	-
Noosukuro primary school	2,000,000	-	2,000,000	-	2,000,000
Mikutani primary school	2,000,000	-	2,000,000	-	2,000,000
Arabal primary school	2,000,000	-	2,000,000	-	2,000,000
Ngelecha primary school	1,000,000	-	1,000,000	-	1,000,000
Rugus primary school	1,000,000	-	1,000,000	-	1,000,000
Lakarkar primary school	500,000	500,000	1,000,000	-	1,000,000
Maoi primary school	-	400,000	400,000	500,000	(100,000)
Kimao primary school	-	800,000	800,000	400,000	400,000
Ntapes primary school	-	800,000	800,000	800,000	-
Poi hill primary school	-	800,000	800,000	800,000	-
Kapchumo primary school	-	400,000	400,000	800,000	(400,000)
Sitewonin primary school	-	377,027	377,027	400,000	(22,973)
Oldepe osinya primary school	-	400,000	400,000	377,027	22,973
Patkawanin primary school	-	1,000,000	1,000,000	400,000	600,000
Loboi primary school	-	200,000	200,000	1,000,000	(800,000)
Sereton primary school	-	800,000	800,000	200,000	600,000
7.30 Loldama primary school	-	1,000,000	1,000,000	800,000	200,000
7.31 Noosukuro Primary school	-	1,000,000	1,000,000	1,000,000	-
7.32 Ngelecha primary school	-	800,000	800,000	1,000,000	(200,000)
7.33 Mbechot primary school	-	800,000	800,000	800,000	-
7.34 Lake bogoria primary school	-	800,000	800,000	800,000	-
7.35 Sukutek primary school	-	800,000	800,000	800,000	-
7.36 Kaptombes primary school	-	1,000,000	1,000,000	800,000	200,000



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
737 Ngarie primary school	-	800,000	800,000	1,000,000	(200,000)
738 Sandai primary school	-	800,000	800,000	-	800,000
739 Barkipi Primary school	-	800,000	800,000	800,000	-
740 Katkamumo primary school	-	800,000	800,000	800,000	-
741 Kimalel boarding primary school	-	100,000	100,000	800,000	(700,000)
742 Kaburwa primary school	-	800,000	800,000	100,000	700,000
744 Kirim Primary school	-	700,000	700,000	800,000	(100,000)
745 Emarech Primary school	-	500,000	500,000	700,000	(200,000)
746 Lakarkar Primary school	-	500,000	500,000	500,000	-
747 KapKuikui Primary school	-	800,000	800,000	500,000	300,000
748 Marigat Primary school	-	-	-	800,000	(800,000)
749 . Various Schools Revision books	2,608,000	-	2,608,000	-	2,608,000
<b>810 Secondary Schools Projects (List all the Projects)</b>					
811 Lake Bogoria Secondary school	3,000,000	-	3,000,000	3,000,000	-
812 Ngambo Secondary school	700,000	-	700,000	700,000	-
813 Tuluongoi Secondary School	600,000	-	600,000	600,000	-
814 Salabani secondary school	500,000	-	500,000	500,000	-
815 Kibingor secondary school	400,000	-	400,000	400,000	-
816 Kimalel secondary school	1,500,000	-	1,500,000	1,500,000	-
817 Sandai secondary school	1,000,000	-	1,000,000	1,000,000	-
818 Eldume secondary school	2,000,000	-	2,000,000	2,000,000	-
819 Ngenyilel Secondary School	300,000	-	300,000	300,000	-
810 Cheboruswo Secondary School	300,000	-	300,000	300,000	-
811 Ngarie secondary school	500,000	-	500,000	500,000	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.12 Kibonjos secondary school	1,000,000	-	1,000,000	1,000,000	-
8.13 Perkerra secondary school	2,000,000	-	2,000,000	2,000,000	-
8.14 Maoi secondary school	2,000,000	-	2,000,000	2,000,000	-
8.15 Kaptombes secondary school	2,000,000	-	2,000,000	2,000,000	-
8.16 Sinoni secondary school	2,000,000	-	2,000,000	2,000,000	-
8.17 Karnee secondary school	2,000,000	-	2,000,000	2,000,000	-
8.18 Loitip Girls Secondary school	2,500,000	-	2,500,000	-	2,500,000
8.19 Senetwo day secondary school	2,500,000	-	2,500,000	2,500,000	-
Sabor secondary school	1,500,000	-	1,500,000	1,500,000	-
Sangarau secondary school	1,650,000	-	1,650,000	1,650,000	-
Kapkechir secondary school	2,000,000	-	2,000,000	-	2,000,000
Keneroi secondary school	500,000	-	500,000	-	500,000
Kapkechir secondary school	350,000	800,000	1,150,000	-	1,150,000
Meisori secondary school	-	300,000	300,000	800,000	(500,000)
Kaptombes secondary school	-	700,000	700,000	300,000	400,000
Kapkechir secondary school	-	1,000,000	1,000,000	700,000	300,000
Karnee secondary school	-	800,000	800,000	1,000,000	(200,000)
8.20 Ngambo Secondary school	-	800,000	800,000	800,000	-
8.21 Loitip Girls secondary school	-	800,000	800,000	-	800,000
8.22 Kibingor secondary school	-	1,000,000	1,000,000	800,000	200,000
8.23 Kamailel secondary school	-	800,000	800,000	1,000,000	(200,000)
8.24 Marigat integrated secondary school	-	800,000	800,000	800,000	-
8.25 Barsemoi day Secondary School	-	700,000	700,000	800,000	(100,000)
8.26 Koriema secondary school	-	800,000	800,000	700,000	100,000
8.27 Senetwo day Secondary school	-	-	-	800,000	(800,000)
8.28. various secondary	2,510,040	-	2,510,040	-	2,510,040



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
school(revision books and mobile laboratory)					
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1. Mochongoi Technical Training college	1,000,000	-	1,000,000	1,000,000	-
		-	-		-
<b>10.0 Security Projects</b>					
10.1 Mukutani police station	1,500,000	-	1,500,000	1,500,000	-
10.2 Kibingor chiefs office	400,000	-	400,000	400,000	-
10.3 Kamailel chiefs office	400,000	-	400,000	400,000	-
10.4 Sossion chiefs office	1,400,000	-	1,400,000	1,400,000	-
10.5 Marigat DCC office	300,000	-	300,000	300,000	-
10.6 Ilchamus chiefs office	400,000	-	400,000	-	400,000
10.7. Salabani chiefs office	800,000	800,000	1,600,000	-	1,600,000
Ekiyon chiefs camp	-	1,800,000	1,800,000	800,000	1,000,000
Ngelecha AP Camp	-	-	-	1,800,000	(1,800,000)
Marigat upper town	2,500,000	-	2,500,000	-	2,500,000
Koriema centre	2,500,000	-	2,500,000	-	2,500,000
Kabel centre	2,500,000	200,000	2,700,000	-	2,700,000
Salabani chiefs office	-	800,000	800,000	200,000	600,000
Chebinyiny chiefs office	-	-	-	800,000	(800,000)
Kimoriot chiefs office	-	800,000	800,000	1,000,000	(200,000)
Kaptich chiefs office	-	800,000	800,000	800,000	-
Kasiela chiefs office	-	800,000	800,000	800,000	-
Sirwet chiefs office	-	800,000	800,000	800,000	-
Tinomoi chiefs office	-	800,000	800,000	800,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Sogon chiefs office	-	800,000	800,000	800,000	-
Sokta chiefs office	-	1,000,000	1,000,000	-	1,000,000
Mukuatani ACC & AP offices	-	10,000,000	10,000,000	-	10,000,000
Ramacha training camp	-	500,000	500,000	-	500,000
RUGUS AP CAMP	-	-	-	-	-
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office	-	1,504,990	1,504,990	-	1,504,990
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-
<b>12.0 Others</b>					
12.1 Strategic Plan	-	1,977,336	1,977,336	1,977,336	-
12.2 Innovation Hub	-	-	-	-	-
12.2 Audit fee	-	500,000	500,000	-	500,000
<b>TOTALS</b>	<b>137,378,724</b>	<b>77,158,890</b>	<b>214,537,614</b>	<b>110,525,953</b>	<b>104,011,661</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**XII. 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**

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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 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 NG-CDF Baringo South Constituency**

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

**3. Reporting Currency**

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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 NG-CDF Baringo South for all the years presented.

**a) Recognition of Receipts**

The NG-CDF Baringo South recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the NG-CDF Baringo South.

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**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to NG-CDF Baringo South)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving NG-CDF Baringo South.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient NG-CDF Baringo South or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

### **b) Recognition of payments**

The NG-CDF Baringo South Constituency recognises all payments when the event occurs and the related cash has actually been paid out by the NG-CDF Baringo south Constituency

### **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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the NG-CDF Baringo South 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 NG-CDF Baringo South Constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NG-CDF Baringo South Constituency at the end of the 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.

## **SIGNIFICANT ACCOUNTING POLICIES**

### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

### **12. Comparative Figures**

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

### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

### **14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO...B005197	1		53,784,484
AIE NO...B030026	2		1,000,000
AIE NO...B030166	3		10,000,000
AIE NO...B030352	4		10,000,000
AIE NO...B006292	5		6,000,000
AIE NO...B042713	6		14,000,000
AIE NO...B042983			14,000,000
AIE NO ...B047282	1	43,774,838	
AIE NO ...B047366	2	4,000,000	
AIE NO ...B047802	3	18,000,000	
AIE NO ...B049229	4	15,000,000	
AIE NO ...B096532	5	16,000,000	
AIE NO ...B104241	6	15,000,000	
<b>TOTAL</b>		<b>111,774,838</b>	<b>108,784,484</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	~	~
Rents	~	~
Receipts from Sale of tender documents	~	11,000
Other Receipts :	~	~
<b>Total</b>	~	11,000

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,689,066	1,555,533
Personal allowances paid as part of salary	~	~
Pension and other social security contributions (Gratuity)	424,600	~
Employer Contributions Compulsory national social security schemes	13,200	12,600
<b>Total</b>	2,126,866	1,568,133



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

		Restated
	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	831,500	1,250,970
Other committee expenses	2,165,700	1,292,900
Utilities, supplies and services	100,000	63,000
Electricity	15,465	23,882
Communication, supplies and services	109,210	156,010
Domestic travel and subsistence	892,600	973,600
Printing, advertising and information supplies & services	-	224,053
Rentals of produced assets	-	-
Training expenses	51,000	814,100
Hospitality supplies and services	869,645	338,840
Insurance costs	-	-
Specialized materials and services	17,850	-
Office and general supplies and services	798,270	117,541
Fuel, Oil & Lubricants	1,596,008	1,174,085
Other operating expenses	-	1,100
Bank services commission & Charges	12,678	30,420
Routine maintenance – vehicles and other transport equipment	787,875	638,670
Routine maintenance – other assets	26,443	88,300
<b>Total</b>	<b>8,274,244</b>	<b>7,187,471</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	40,316,007	36,850,000
Transfers to secondary schools (see attached list)	35,950,000	11,500,000
Transfers to tertiary institutions (see attached list)	1,000,000	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>77,266,007</b>	<b>48,350,000</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	815,500	20,243,203
Bursary – tertiary institutions (see attached list)	566,000	7,400,550
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	12,600,000	4,600,000
Sports projects (see attached list)	-	400,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,900,000	1,630,000
	-	-
<b>Total</b>	<b>20,881,500</b>	<b>34,273,753</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	-	-

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,977,336	1,318,224
ICT Hub	-	-
	1,977,336	1,318,224

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2019-2020	Restated
		2018-2019
	Kshs	Kshs
<i>Name of Bank, Account No. 1146690452</i>	22,929,254	21,618,016
<b>Total</b>	<b>22,929,254</b>	<b>21,618,016</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: 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 or Institution</i>	dd/mm/yy	-	-	-
<b>Total</b>				-

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
Supplier 2	-	-
<b>Total</b>	-	-

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Name 1	-	-
Name 2	-	-
Name 3	-	-
<b>Total</b>	-	-

**13. BALANCES BROUGHT FORWARD**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	21,618,016	5,520,113
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>21,618,016</b>	<b>5,520,113</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	21,618,016	62,353	21,680,369
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
	21,618,016	62,353	21,680,369

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

Description of the error	2019 – 2020	2018 – 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 – 2020	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,846,188	828,667
Use of goods and services	2,055,842	2,935,481
Amounts due to other Government entities (see attached list)	20,568,040	20,100,000
Amounts due to other grants and other transfers (see attached list)	77,536,601	31,176,727
Acquisition of assets	1,504,990	-
Others ( <i>specify</i> )-Audit Fee	500,000	-
Prior year adjustment		
<b>TOTAL</b>	<b>104,011,661</b>	<b>55,040,875</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
BARINGO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17.4: PMC account balances (See Annex 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	31,772,603	14,621,779
	31,772,603	14,621,779



**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
<b>Senior Management</b>		A	B	C	d=a-c	
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**

Reports and Financial Statements  
For the year ended June 30, 2020

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,846,188	828,667	
Use of goods & services		2,055,842	2,935,481	
Amounts due to other Government entities				
Noosukuro primary school	Purchase of desks	2,000,000	-	
Mukutani primary school	Purchase of desks	2,000,000	-	
Arabab primary school	Purchase of desks	2,000,000	-	
Ngelecha primary school	Construction of 1 classroom	1,000,000	-	
Rugus primary school	Construction of 1 classroom	1,000,000	-	
Lakar kar primary school	Construction of 1 classroom	500,000	-	
Various schools	Purchase of revision books	2,608,000	-	
Kapkechir secondary school	Construction of 2 classrooms	2,000,000	-	
Kineroi primary school	Construction of 1 classroom	500,000	-	
Loitip secondary school	Drilling of water borehole	2,500,000	-	
Various secondary school	Purchase of revision books	2,510,040	-	
Kapkechir Secondary school	Construction of 3 door pit latrine	350,000	-	
Oldama Primary School	construction of 1 classroom	-	800,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Noosukuro primary school	construction of 1 classroom	-	1,000,000	
Ngelecha primary school	construction of 1 classroom	-	1,000,000	
Mbechot primary school	construction of 1 classroom	-	800,000	
Lake bogoria primary school	construction of 1 classroom	-	800,000	
Sukutek primary school	construction of 1 classroom	-	800,000	
Kaptombes primary school	completion of 2 classroom	-	800,000	
Ngarie primary school	construction of 1 classroom	-	1,000,000	
Sandai primary school	construction of 1 classroom	800,000	800,000	
Barkipi Primary school	construction of 1 classroom	-	800,000	
Katkamumo Primary School	construction of 1 classroom	-	800,000	
Kimalel primary school	Renovation of classrooms	-	800,000	
Kaburwo primary school	completion of classroom	-	100,000	
Kirim primary School	construction of 1 classroom	-	800,000	
Emarech primary school	construction of 1 classroom	-	700,000	
Lakarkar primary school	completion of classroom	-	500,000	
Kapkuikui Primary school	completion of classroom	-	500,000	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**

**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Marigat primary school	construction of 1 classroom	-	800,000	
Ngambo Secondary school	Completion of Admin block	-	800,000	
Loitip Girls Secondary school	construction of dormitory	800,000	800,000	
Kibingor secondary school	construction of administration block	-	800,000	
Kamaillel secondary school	construction of 1 classroom	-	1,000,000	
Marigat inter. Sec school	construction of 1 classroom	-	800,000	
Barsemoi secondary school	completion of 2 classroom	-	800,000	
Koriema secondary school	completion of laboratory	-	700,000	
senetwo secondary school	construction of laboratory	-	800,000	
<b>Sub-Total</b>		<b>20,568,040</b>	<b>20,100,000</b>	
<b>Amounts due to other grants and other transfers</b>				
Emergency	Unforeseen activities	6,228,769	5,738,994	
Sports	Sports activities	5,774,820	2,066,038	
Environment	Environment activities	5,019,685	1,416,038	
Bursary	Needy students	39,513,327	4,155,659	
Marigat upper town	Installation of high mask security light	2,500,000	-	
Koriema centre	Installation of high mask security light	2,500,000	-	
Kabel centre	Installation of high mask security light	2,500,000	-	
Ilchamus chiefs office	Construction of toilets	400,000	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	and furniture			
Salabani chiefs office	Completion of offices	800,000	-	
Rugus Ap camp		500,000	-	
Salabani chiefs office	completion of chiefs office	-	200,000	
chebinyiny chiefs office	construction of chiefs office	-	800,000	
Kimoriot chiefs office	construction of chiefs office	-	1,000,000	
Kaptich chiefs office	construction of chiefs office	-	800,000	
Kasiela Chiefs office	Construction of chiefs office	-	800,000	
Sirwet Chiefs office	construction of chiefs office	-	800,000	
Tinomoi Chiefs Office	construction of chiefs office	-	800,000	
Sogon Chiefs office	construction of chiefs office	-	800,000	
Sokta Chiefs office	construction of chiefs office	800,000	800,000	
Mukutani AP offices	construction of chiefs office	1,000,000	1,000,000	
Ramacha Training Camp	construction of training camp	10,000,000	10,000,000	
<b>Sub-Total</b>		<b>77,536,601</b>	<b>31,176,728</b>	
<b>Sub-Total</b>		<b>98,104,641</b>	<b>51,276,728</b>	
Acquisition of assets		1,504,990		
Others ( <i>specify</i> ) - Audit fee		500,000	-	
Prior year adjustment			-	



**Reports and Financial Statements**  
**For the year ended June 30, 2020**

49

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -BARINGO SOUTH**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	-	-	-	-
Buildings and structures	21,945,621	-	-	21,945,621
Transport equipment		-	-	
Office equipment, furniture and fittings	4,185,450	-	-	4,185,450
ICT Equipment, Software and Other ICT Assets		-	-	
Other Machinery and Equipment	5,123,891	-	-	5,123,891
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>31,254,962</b>			<b>31,254,962</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	BANK	ACCOUNT NUMBER	BALANCES 2019/2020	BALANCES 2018/2019
MAOI PRIMARY SCHOOL	KCB	1182855091	6,915	-
KIMAO PRIMARY SCHOOL	KCB	1200548361	331,195	-
NTEPES PRIMARY SCHOOL	KCB	1209952904	113,099	24,290
POI HILL PRIMARY SCHOOL	KCB	1176933833	1,618	-
KAPCHUMO PRIMARY SCHOOL	KCB	1264438575	1,655	-
MBECHOT PRIMARY SCHOOL	KCB	1146433425	2,672	668
MARIGAT PRIMARY SCHOOL	KCB	1233391135	913,539	-
EMARECH PRIMARY SCHOOL	KCB	1182420850	278	-
BARKIPI PRIMARY SCHOOL	KCB	1266500138	2,055	-
SUKUTEK PRIMARY SCHOOL	KCB	1198588292	111,820	10,569
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	39,585	500,850
SITEWONIN PRIMARY SCHOOL	KCB	1157894305	791	-
OLDEPE OSINYA PRIMARY SCHOOL	KCB	1115994352	1,367	616
PATKAWANIN PRIMARY SCHOOL	KCB	1240123892	1,454	-
LOBOI PRIMARY SCHOOL	KCB	1266869476	8,975	-
SERETON PRIMARY SCHOOL	KCB	1103722352	201,024	-
LAKARKAR PRIMARY SCHOOL	KCB	1267763396	58,575	-
KIMALEL PRIMARY SCHOOL	KCB	1272883566	3,849	-
LAKE BOGORIA PRIMARY SCHOOL	KCB	1117656977	6,049	-
KAPTOMBES PRIMARY SCHOOL	KCB	1115775189	5,015	-
LOLDAMA PRIMARY SCHOOL	KCB	1265924589	58,975	-
NGELECHA PRIMARY SCHOOL	KCB	1273059255	975	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements  
For the year ended June 30, 2020**

KATKAMUMA PRIMARY SCHOOL	KCB	1272822486	3,975	-
NGARIE PRIMARY SCHOOL	KCB	1264459130	254,075	-
KIRIM PRIMARY SCHOOL	KCB	1272884678	3,975	-
KIMOROK PRIMARY SCHOOL	KCB	1134544774	803,412	4,604
KAPKOIBAI PRIMARY SCHOOL	KCB	1138003778	303,090	54,481
LOBERER PRIMARY SCHOOL	KCB	1240314655	300,403	403
TEBEI PRIMARY SCHOOL	KCB	1178868230	300,401	527
BARNGELECH PRIMARY SCHOOL	KCB	1240277881	500,218	3,599
TEMBERERWE PRIMARY SCHOOL	KCB	1240111398	300,270	1,335
CHEPKOTOYAN PRIMARY SCHOOL	KCB	1119558654	193,255	753
LOOSAMPUMPUR PRY SCHOOL	KCB	1242811419	456,164	157,355
ARABAL PRIMARY SCHOOL	KCB	1240766343	246,510	47,575
KONGASIS PRY SCHOOL	KCB	1205761136	13,864	1,200
TULWOPSOO PRY SCHOOL	KCB	1205585060	300,465	843
SAMBAKA PRY SCHOOL	KCB	1117358291	999,720	-
SALABANI PRY SCHOOL	KCB	1156803535	1,200,639	800,160
KAILER PRY SCHOOL	KCB	1169951953	907,895	801,160
LABOS PRY SCHOOL	KCB	1201347947	282,878	802,839
ENDAO PRY SCHOOL	KCB	1200546377	1,201,205	651,390
PARKARIN PRY SCHOOL	KCB	1176293710	1,001,858	2,874
ITI PRY SCHOOL	KCB	117118813	970,890	1,955
KISERIAN PRY SCHOOL	KCB	1137586125	4,312	5,377
MEISORI DAY SECONDARY SCH.	KCB	1266477799	6,395	-
KAMAIEL SECONDARY SCHOOL	KCB	1177310333	1,035	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

BARSEMOI DAY SEC SCHOOL	KCB	1171092512	4,885	-
KAPTOMBES SEC SCHOOL	KCB	1266916490	2,001,269	-
KAPKECHIR SEC SCHOOL	KCB	1264904576	33,450	-
<del>SANGARAU SEC SCHOOL</del>	<del>KCB</del>	<del>1111926271</del>	<del>204,979</del>	<del>-</del>
KORIEMA SEC SCHOOL	KCB	1131876776	4,330	-
NGAMBO SEC SCHOOL	KCB	1111765049	1,219,643	3,975
KIBINGOR SEC SCHOOL	KCB	1171558821	408,219	1,284
LAKE BOGORIA SEC SCHOOL	KCB	1130583384	20,835	1,080
TULUONGOI SEC SCHOOL	KCB	1202192289	600,621	521,470
SALABANI SEC SCHOOL	KCB	1137717092	503,510	4,575
KIMALEL SEC SCHOOL	KCB	1116814056	1,500,564	564
SANDAI SEC SCHOOL	KCB	1115940554	975,925	926
ELDUME SEC SCHOOL	KCB	1158702957	2,000,895	-
NGENYILEL SEC SCHOOL	KCB	1182477070	1,191	67,250
CHEBORUSWO SEC SCHOOL	KCB	1161158596	291,407	89,598
NGARIE SEC SCHOOL	KCB	1146400187	500,665	1,730
PERKERRA SEC SCHOOL	KCB	1161797556	1,972,731	-
MAOI SEC SCHOOL	KCB	1270861778	1,999,395	-
KAPTOMBES SEC SCHOOL	KCB	1266916490	2,001,269	-
KARNEE SEC SCHOOL	KCB	1272394212	1,043,400	-
SENETWO SEC SCHOOL	KCB	1167652886	244	-
NGELECHA AP CAMP	KCB	1253122784	6,855	-
BEKIBON CHIEFS OFFICE	KCB	1265396043	11,520	-
SALABANI CHIEFS OFFICEE	KCB	1136035850	200,264	265
KIMORIOT CHIEFS OFFICE	KCB	1203900171	329,787	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements  
For the year ended June 30, 2020**

SOGON CHIEFS OFFICE	KCB	1270640631	4,495	-
KAPTICH CHIEFS OFFICE	KCB	1272823997	8,495	-
SIRWET CHIEFS OFFICE	KCB	1273689798	8,735	-
TINOMOI CHIEFS OFFICE	KCB	1272616126	4,035	-
KASIELA CHIEFS OFFICE	KCB	1272657442	5,595	-
CHEBINYINY CHIEFS OFFICE	KCB	1264780346	7,235	-
KIBINGOR CHIEFS OFFICE	KCB	1199878677	66,731	2,796
SOSSION CHIEFS OFFICE	KCB	1253454345	1,401,049	800,000
CHEMORONGION PRY SCHOOL	KCB	1173423133	-	1,160,850
SIGINWO PRY SCHOOL	KCB	1134466587	-	522
NGOLBELON PRY SCHOOL	KCB	1240679785	-	79,649
ILCHURAI PRY SCHOOL	KCB	1170590667	-	1,725
SITEWONIN PRY SCHOOL	KCB	1157894305	-	916
SINONI PRY SCHOOL	KCB	1119547962	-	3,495
KIMOIGUT PRY SCHOOL	KCB	1168322782	-	1,715
SINEDET PRY SCHOOL	KCB	1226540015	-	361,044
KASIELA PRY SCHOOL	KCB	1177343134	-	575,510
KIBONJOS PRY SCHOOL	KCB	1112394028	-	241,777
PATKAWANIN SEC SCHOOL	KCB	1240123892	-	6,745
SABOR PRY SCHOOL	KCB	1178528464	-	54,775
ROROBAL SEC SCHOOL	KCB	1136951768	-	784
KIBAGENGE PRY SCHOOL	KCB	1182020933	-	809
RABAI PRY SCHOOL	KCB	1137633247	-	584
TENDENBEI PRI SCHOOL	KCB	1205569391	-	6,580
KAMUNGEI PRIMARY SCHOOL	KCB	1134616325	-	88,785
KAMUGA PRIMARY SCHOOL	KCB	1252425317	-	42,141
SINTAAN PRIMARY SCHOOL	KCB	1135334323	-	799,810
SAMBURI PRIMARY SCHOOL	KCB	1204282293	-	702,710
CHEBINYINY PRIMARY SCHOOL	KCB	1132644968	-	400,141
KAPKATIT PRIMARY SCHOOL	KCB	1114719943	-	500,222
KAPKUN PRIMARY SCHOOL	KCB	1176911503	-	213,583
KABEL PRIMARY SCHOOL	KCB	1207060666	-	1,000,765
KEON PRIMARY SCHOOL	KCB	1183071647	-	1,000,785
TUIYOTICH PRIMARY SCHOOL	KCB	1203524021	-	201,065



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

MARIGAT INTER SEC SCHOOL	KCB	1114392138	-	11,143
TUIYOTICH SECONDARY SCHOOL	KCB	1118491343	-	3,029
LOBERER SECONDARY SCHOOL	KCB	1177362546	-	2,690
MWENGE SEC SCHOOL	KCB	1134819234	-	3,286
EMBOSOS DAY SEC SCHOOL	KCB	1135075689	-	809,120
NYIMBEI SECONDARY SCHOOL	KCB	1128569574	-	454,993
MUKUTANI POLICE STATION	KCB	1241269203	-	502,845
ILCHAMUS CHIEFS OFFICE	KCB	1138857785	-	2,045
RUGUS CHIEFS OFFICE	KCB	1206382031	-	14,205
<b>TOTAL</b>			<b>31,772,603</b>	<b>14,621,779</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Referen ce No. on the externa l audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefr ame: (Put a date when you expect the issue to be resolv ed)
30/01 /2020	<p><b>1. Letting premises without an agreement</b></p> <p>Note 3 to the financial statements for the year ended reflects rent revenue of Kshs.11,000. It was noted that the constituency building houses Kenya AIDS Control Council, Uwezo Fund, Youth and Women Enterprise Fund, National Drought Management Authority and People with Disabilities Fund for which no tenancy agreements were provided for audit. It therefore appears that no rent is charged and collected from these institutions.</p>	In future the NG-CDFC will ensure they make an agreement with the extra housed offices to ensure that they provide some rent which will in maintenance of the offices.	Fund Account Manager	Awaiting discussion with the respective parliamentary committee	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NG-CDF) -  
BARINGO SOUTH**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**TRIAL BALANCE AS AT 30TH JUNE 2020**

		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	22,929,254	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	2,126,866	
	Use of goods and services	8,274,244	
	Transfers to Other Government Units	77,266,007	
	Other grants and transfers	20,881,500	
	Acquisition of Assets	-	
	Other Payments	1,977,336	
<b>Receipts</b>			
	Transfers from the Board		111,774,838
	Proceeds from sale of assets		-
	Others receipts		62,353
<b>Fund Balance b/f</b>			21,618,016
<b>TOTAL</b>		<b>133,455,207</b>	<b>133,455,207</b>