

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
DATE: 15 NOV 2022	
DAY: Tuesday	
TABLED BY:	Hon. Silvanus Lem, MP
OF	Chief Whip Majority
CLEAR AT THE TABLE:	Halima Suleiman

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



BARINGO CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Anthony Macharia
3.	Chairman NGCDFC	Augustine Kiplagat
4.	Member NGCDFC	Jennifer Chepkwony

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of NGCDF Baringo Central Constituency . The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the

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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 Central Constituency Headquarters

P.O. Box 546
NGCDF Building/House/Plaza
County Commissioners Compound
Kabarnet, KENYA

(f) NGCDF Baringo Central Constituency Contacts

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

(g) NGCDF Baringo Central Constituency Bankers

Kenya Commercial Bank
Kabarnet Branch
Account Number: 1103775839
P.o Box 175- 30400
Kabarnet, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



AUGUSTINE KIPLAGAT

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for NG-CDF Baringo Central Constituency for the financial year ended 30th June 2021. During the year, the Constituency was allocated a total of Kshs 137,088,879 as normal allocation

ALLOCATION 2020/2021

160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0

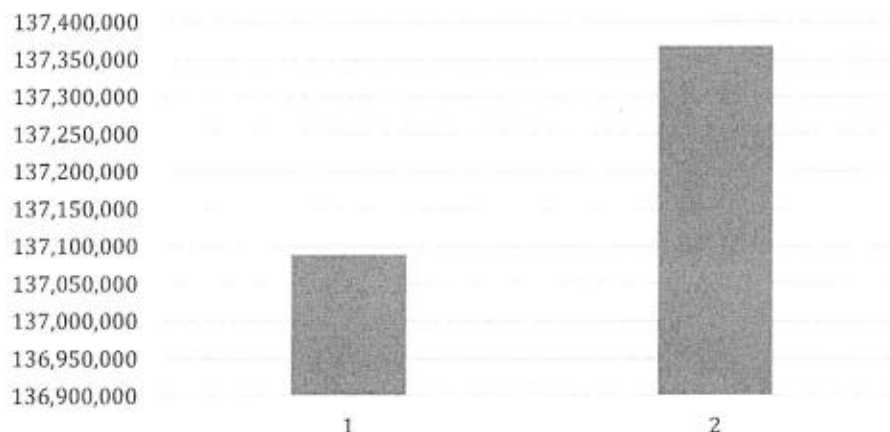


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On receipt of the above allocations, Baringo Central National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to

various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2020/2021, we received 69.5% of the normal Constituency funding equivalent to Kshs 95,400,000 and Kshs 70,167,724 which was an allocation for the financial year 2019/2020 but was received in after the close of the financial 2019/2020 hence spilled to financial year 2020/2021 therefore the total amount received in the financial year 2020/2021 is Kshs 165,567,724 plus balance brought forward of Kshs 33,650,573 totalling to Kshs 199,218,302 these funds were then disbursed to earmarked projects. At the close of financial year 2020/2021 we had undisbursed allocation of Kshs 41,688,879 from normal funding had not been received from NG-CDF Board

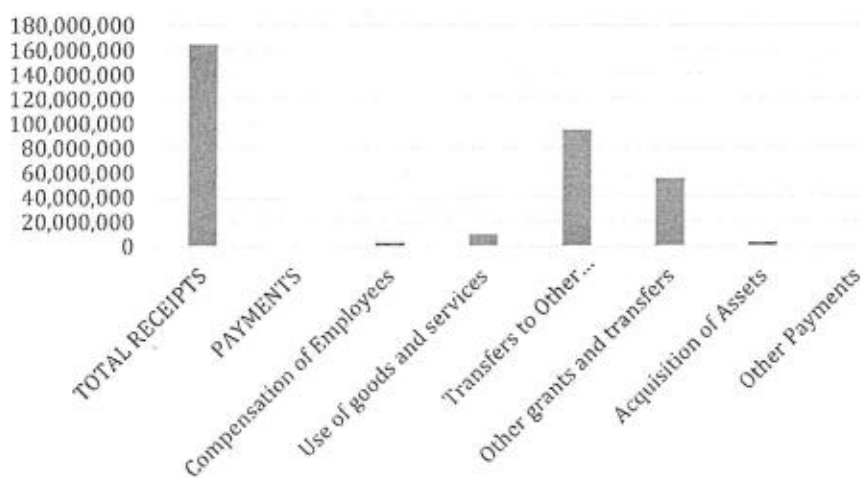
COMPARISON OF ALLOCATION OF FY 2019/2020 AND 2020/2021



Sector Prioritization

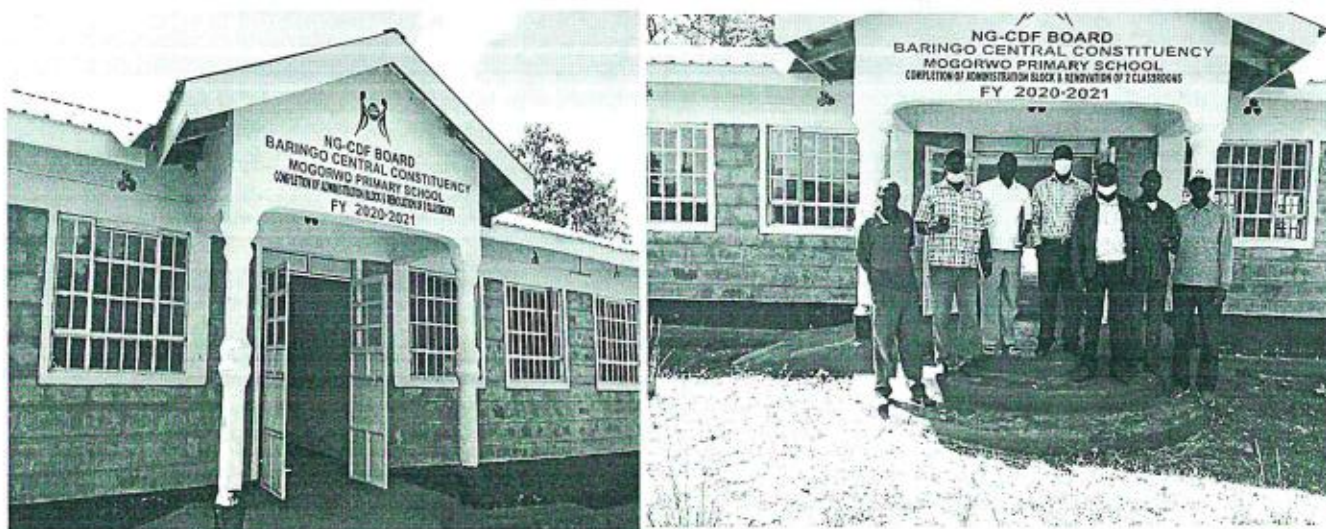
During the year, a total of Kshs 98,050,000 was allocated as transfers to other government units which consist of transfers to primary schools and secondary schools, the committee allocated a total of Kshs 53,696,358 to other grants and transfers which consists of Bursary, Mocks and CATs, Sports, Environment, Security and Emergency. Other allocations are the statutory allocation which consist of administration and monitoring and evaluation

RECEIPTS AND PAYMENTS



Achievements and Major Undertakings

During the year, the NGCDF committee disbursed a total of Kshs 26,160,068 as bursary to needy students in secondary, tertiary institutions and universities which benefited a total of 2686 students. 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 major projects undertaken during the year which are complete and ongoing are provided below



Mogorwo Primary School – Construction And Completion Of 1 Administration Block



Kapsogo Day Secondary School- Ongoing Construction Of Multipurpose Hall



Kasore Primary School Construction Of 4 Classrooms

Budgetary Appropriations

During the financial year 2020/2021, the overall budget utilization stood at 82.0% 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 a total of kshs 165,567,724 was received out of which Kshs 95,400,000.00 was received against the Total allocation of kshs 137,088,879 for financial year 2020/2021 and Kshs 70,167,724 which was undisbursed fund as at close 2019/2020 hence spilled to financial year 2020/2021. During the year under review a total of Kshs 165,567,724 was received and balance brought forward in 2019/2020 of kshs 33,650,578 totaling to kshs 199,218,302 to be utilized against kshs 242,907,181.

Development Planning

The Constituency Development Fund 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 2020/2021. These encompass, inadequate record keeping by the project management committee, delayed submission of returns and failure by the PMC to comply with the public procurement procedures and regulations.

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 2020/2021 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2021/2022.

Signature



**AUGUSTINE KIPLAGAT
CHAIRMAN NG-CDF COMMITTEE**

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 *NG-CDF BARINGO CENTRAL Constituency 2018-2022* plan are to:

- a) To enhance access to affordable and quality education.
- b) To improve learning facilities.
- c) To enhance Service Delivery.
- d) To provide water for students.
- e) To improve mobility of students.
- f) To improve security.
- g) To promote participation of local sport teams and athletes in sporting events.
- h) To increase forest cover for environment.

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:

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce school dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive environment for children's learning.	Number of usable physical infrastructure built in primary and secondary. Number of Bursary beneficiaries at all levels.	In FY 20/21 -The number of classrooms, dormitories, laboratories implemented was 86 in primary schools and secondary schools - Bursary beneficiaries at all levels (secondary, tertiary and university) was 3500 students
Security	To improve Security by equipping, facilitating and enhancing capacity of provincial administration and other security organs for service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure constructed in the 5 wards in the constituency and the police stations	In the year 20/21 the number of built chiefs offices was 5
Water and Environment	Improve access to clean water and increase forest cover for	Drill boreholes for access to clean water, forest cover and	Number of boreholes drilled. The number of	The number of schools which was planted with tree

Baringo central Constituency

National Government Constituencies Development Fund (NGCDF)

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	environmental conservation and fruitation for food security and income	fruits in public institutions	trees and fruits in the public institutions.	seedlings (mangoes) was 15.
Sports	To promote participation of local sport teams and athletes in sporting events	Reduced dependence and spur economic growth through sports.	Number of sporting teams and athletes benefitting from the sports kitty.	The number of sporting teams which benefitted from the kitty was 24 and athletes 400
Disaster Management	To undertake emergency intervention in the constituency	Reduce in the number of disaster in the constituency.	The number of emergency interventions put in place to mitigate.	Increase the emergency response

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Baringo Central NG-CDF committed to:

- a)** Comply with all relevant environmental legislation, regulation and approved codes of practice.
- b)** Protecting the environment by striving to prevent and minimize our contribution to Pollution of land, air and water
- c)** Managing and disposing of all wastage in a responsible manner
- d)** Providing training for our NGCDFC and staff so that we all work in accordance with This and within an environmentally aware culture
- e)** Regularly communicating our environmental performance to our employees, NGCDFC and other significant stakeholders
- f)** Developing management processes to ensure that environmental factors are considered during planning and implementation.
- g)** Monitoring and continuously improving our environmental performance.
- h)** Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance.
- i).** sponsor sporting activities/tournament bringing communities and sensitizing them on environmental conservation matters

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Baringo Central constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. Baringo Central constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

Baringo Central Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF Baringo Central shall prepare financial statements in respect of NG CDF Baringo Central. 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 Central Constituency is responsible for the preparation and presentation of the NG CDF Baringo Central financial statements, which give a true and fair view of the state of affairs of the NG-CDF Baringo Central for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF Baringo Central; (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 NG CDF Baringo Central; (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 Central Constituency accepts responsibility for the NG CDF Baringo Central financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of NG CDF Baringo Central transactions during the financial year ended June 30, 2021, and of the NG CDF Baringo Central financial position as at that date. The Accounting Officer charge of the NGCDF- Baringo Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the NG CDF Baringo Central financial statements as well as the adequacy of the systems of internal financial control.

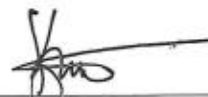
The Accounting Officer in charge of the NGCDF Baringo Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG CDF Baringo Central funds received during the year under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

Approval of the financial statements

The NGCDF- Baringo Central Constituency financial statements were approved and signed by the Accounting Officer on 18/7/2022.



Chairman NGCDF Committee
Name: Augustine Kiplagat



Fund Account Manager
Name: Michael Kones

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo Central Constituency set out on pages 19 to 63, which comprise of the statement of assets and liabilities as at 30 June, 2021

Report of the Auditor-General on National Government Constituencies Development Fund - Baringo Central Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Baringo Central Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Committee Expenses

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an expenditure of Kshs.9,772,769 in respect of use of goods and services. The amount includes Committee expenses of Kshs.3,425,000, which was incurred by members during their visits to projects. However, the expenditure was not supported by way of payment vouchers, minutes of committee meetings, list of projects visited, work tickets and monitoring and evaluation reports.

In the circumstances, the accuracy and occurrence of committee expenses balance of Kshs.3,425,000 could not be confirmed.

2. Unsupported Transfers to Other Government Entities

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects disbursement of Kshs.95,250,000 in respect of transfers to other Government entities. The amount includes Kshs.77,350,000 transferred to primary schools for renovation and construction of classrooms and levelling of playing fields out of which Kshs.37,600,000 incurred on thirty five (35) projects was not supported with bills of quantities (BQs) giving estimated costs of the projects, tender/quotation opening register and minutes, tender/quotation evaluation and award minutes, notification of award and regret letters, acceptance of award letters, signed contract agreements, certificates of completion and Project Management Committee (PMC) bank statement.

In the circumstances, the accuracy and completeness of the Kshs.37,600,000 transferred to primary schools could not be confirmed.

3. Unaccounted for Transfers to Secondary School Projects

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects disbursements of Kshs.95,250,000 in respect of transfers to other Government entities. This amount includes Kshs.17,900,000 transferred to various

secondary schools to undertake works that include completion of laboratories, dormitories, halls and classrooms out of which transfers amounting to Kshs.6,300,000 was not supported with BQs giving estimated costs of the projects, tender/quotation opening register and minutes, tender/quotation evaluation and award minutes, notification of award and regret letters, acceptance of award letters, signed contract agreements, certificates of completion and Project Management Committee (PMC) bank statements.

In the circumstances, the accuracy and completeness of Kshs.6,300,000 transferred to secondary schools could not be confirmed.

4. Unsupported Purchase of Sports Items

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.56,496,358 in respect of other grants and transfers. The expenditure includes Kshs.2,998,200 spent on sports projects, out of which an amount of Kshs.1,572,800 was incurred on purchase of uniform kits, balls and trophies for distribution to competing sports teams. However, no evidence was provided to confirm that the items were taken on charge and subsequently distributed to registered sports teams.

In the circumstances, the accuracy and completeness of Kshs.1,572,800 could not be confirmed.

5. Unsupported Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an expenditure of Kshs.3,671,470 in respect of acquisition of assets. Included in the amount is Kshs.246,600 incurred on the purchase of a Motor cycle whose support documents such as the delivery note, user manual, inspection and acceptance certificate and a logbook were not provided for audit.

In the circumstances, the accuracy, valuation and existence of the of the Motor Cycle valued at Kshs.246,600 could not be confirmed.

6. Inaccuracy of Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10(a) to the financial statements reflects a balance of Kshs.30,754,130 in respect of cash and cash equivalents. Review of the bank reconciliation statement revealed that the bank balance reflected in the reconciliation statement of Kshs.38,471,611 differs with the amount reflected on the certificate of balance of Kshs.38,691,611 resulting to unreconciled variance of Kshs.220,000. Further, the bank reconciliation statement reflects payments in the cashbook not in bank statements amounting to Kshs.7,717,480 out of which cheques totalling Kshs.3,300,999 had gone stale and had not been reversed in the cashbook.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.30,754,130 could not be confirmed.

7. Non-Disclosure of Retention Monies

The statement of assets and liabilities and as disclosed in Note 12(a) reflects Nil balance in respect of retention money. However, records provided for audit revealed that Kshs.3,097,446 was recovered as retention money from seven progressive certificates paid for the ongoing construction of the NG-CDF building. Further, Management did not maintain a deposit register.

In the circumstances, the accuracy, completeness and fair presentation of the statement of assets and liabilities could not be ascertained.

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 Central 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 reflects final receipts budget and actual amount received on comparable basis of Kshs.242,907,181 and Kshs.199,218,302 respectively resulting to an underfunding of Kshs.43,688,879 or 18% of the budget. Similarly, the statement also reflects final expenditure budget and actual expenditure incurred on comparable basis of Kshs.242,907,181 and Kshs.168,464,172 respectively resulting to an overall budget under performance of Kshs.74,443,009 or 30% of the budget.

The underfunding and under-performance affected the planned activities and may have negatively affected service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved prior year issues as disclosed in the progress on follow-up of auditor recommendations on Page 62 to the financial statements.

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 Resource 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. Unsupported Use of Goods Expenditure

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.9,772,769 in respect of use of goods and services. Included the amount is Kshs.704,932 incurred on printing, advertising and information, supplies and services out of which Kshs.382,259 was not supported with requisitions from the user departments. This is contrary to Regulation 71(1) of the Public Procurement and Disposal of Assets Regulations, 2020 which requires the head of the user department to initiate the procurement process through a requisition as per the approved procurement plan.

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

2. Unsupport Security Projects Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers expense of Kshs.56,496,358. The balance includes Kshs.9,850,000 incurred on security projects out of which Kshs.7,500,000 was transferred to four projects namely Lemlem chief's office, Ewale chief's office, Kapsoo Brownin chief's office and Kabasis chief's office. However, no documentary evidence on how the projects were procured was provided.

In the circumstances, it was not possible to ascertain whether value for money was realised.

3. Emergency Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an expenditure of Kshs.56,496,358 in respect of other grants and transfers. Included in the amount is Kshs.13,900,606 spent on emergency projects out of which Kshs.2,100,000 was spent on two (2) projects at Kapsogo primary school and Kapsogo day secondary school which were not emergency in nature. This is contrary to Section 8(3) of the National Constituency Development Fund Act, 2015 which states that emergency shall be construed to mean an urgent unforeseen need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until next financial year without harming the public.

In the circumstance, the regularity of the expenditure of Kshs.2,100,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Bursary to Secondary Schools

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.56,496,358 in respect of other grants and transfers. Included in this amount is Kshs.21,241,968 being bursary disbursed to secondary schools. However, analysis of the schedule for bursaries to schools revealed double payment of Kshs.162,000 to twenty (20) students who irregularly received more than one (1) bursary allocation. Further, one hundred and three (103) students received bursary allocations that were above the set limits of Kshs.10,000 and Kshs.5,000 for boarding and day schools respectively provided in the guiding policy. In addition, no minutes of resolutions by the Committee to award bursaries outside the set limits were provided.

In the circumstances, the Fund's set internal controls were not effective.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

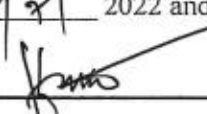
16 September, 2022

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	165,567,724	125,840,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		165,567,724	125,840,876
PAYMENTS			
Compensation of employees	4	3,273,575	2,953,879
Use of goods and services	5	9,772,769	9,725,137
Transfers to Other Government Units	6	95,250,000	46,027,027
Other grants and transfers	7	56,496,358	32,846,700
Acquisition of Assets	8	3,671,470	1,470,000
Other Payments	9	-	-
TOTAL PAYMENTS		168,464,172	93,022,743
SURPLUS/DEFICIT		(2,896,448)	32,818,133

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo Central Constituency financial statements were approved on 18/7/2022 and signed by:


Fund Account Manager
Name: Michael Kones


National Sub-County
Accountant
Name: Anthony Macharia
ICPAK M/No: 15786

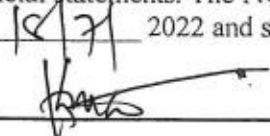

Chairman NG-CDF Committee
Name: Augustine Kplagat

*Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	30,754,130	33,650,578
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		30,754,130	33,650,578
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		30,754,130	33,650,578
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		30,754,130	33,650,578
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	33,650,578	832,445
Prior year adjustments	14	-	
Surplus/Defict for the year		(2,896,448)	32,818,133
NET FINANCIAL POSITION		30,754,130	33,650,578

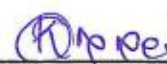
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Name: Augustine Kiplagat

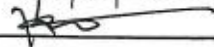
*Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	165,567,724	125,840,876
Other Receipts	3	-	-
		165,567,724	125,840,876
Payments for operating activities			
Compensation of Employees	4	3,273,575	2,953,879
Use of goods and services	5	9,772,769	9,725,137
Transfers to Other Government Units	6	95,250,000	46,027,027
Other grants and transfers	7	56,496,358	32,846,700
Other Payments	9	-	-
		164,792,702	91,552,743
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		775,022	34,288,133
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(3,671,470)	(1,470,000)
Net cash flows from Investing Activities		(3,671,470)	(1,470,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(2,896,448)	32,818,133
Cash and cash equivalent at BEGINNING of the year	10	33,650,578	832,445
Cash and cash equivalent at END of the year		30,754,130	33,650,578

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Baringo Central Constituency financial statements were approved on 18/12/2022 and signed by:



Fund Account Manager
Name: Michael Kones



**National Sub-County
Accountant**
Name: Anthony Macharia
ICPAK M/No: 15786



Chairman NG-CDF Committee
Name: Augustine Kiplagat

*Baringo Central Constituency
National Government Constituencies Development Fund (NGCDF)
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X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	33,650,578	72,167,724	242,907,181	199,218,302	43,688,879	82.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	33,650,578	72,167,724	242,907,181	199,218,302	43,688,879	82.0%
PAYMENTS							
Compensation of Employees	3,997,800	2,103,053	2,715,200	8,816,053	3,273,575	5,542,478	37.1%
Use of goods and services	8,340,198	2,394,150	2,444,808	13,179,156	9,772,769	3,406,387	74.2%
Transfers to Other Government Units	56,350,000	10,100,000	36,200,000	102,650,000	95,250,000	4,600,000	95.5%
Other grants and transfers	68,400,881	19,053,375	24,427,716	111,881,972	56,496,358	58,185,614	48.0%
Acquisition of Assets			6,380,000	6,380,000	3,671,470	2,708,530	57.5%
Other Payments	0			0	-	-	0.0%
TOTAL	137,088,879	33,650,578	72,167,724	242,907,181	168,464,172	74,443,009	69.4%

- i. *On receipt, the total receipt from NG-CDF board is 82% due to delay in receipt of funds from NG-CDF Board.*
- ii. *On the compensation of employees, 37.1% was utilized due to additional funds from previous year which was unutilized and also delay to receive full allocation for the year 2019/2020 from NG-CDF Board.*
- iii. *Use of goods and services, 74.2% was utilized due to delay in receipt of funds from NG-CDF Board.*
- iv. *Transfer to other Government units, 95.5% were utilized due to delay in receipt of funds for NG-CDF and approval of reallocation and resubmission.*
- v. *Other grants and transfers, 48.0% was utilized due to delay in receipt of funds from NG-CDF Board due to non-compliance threshold precipitated by delay in reallocation of projects and PMC not submitting their returns on time.*

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	74,443,009
Less undisbursed funds receivable from the Board as at 30th June 2021	71,546,561
	(2,896,448)
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	(2,896,448)

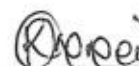
The NGCDF-Baringo Central Constituency financial statements were approved on 18/7/ 2022 and signed by:



Fund Account Manager
Name: Michael Kones



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Accountant
Name: Anthony Macharia
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Chairman NG-CDF Committee
Name: Augustine Kiplagat

*Baringo Central Constituency
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XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustment		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilisation (f=d / c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' outstanding Disbursement	2020/2021	30/06/2021		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,997,800	2,103,053	2,715,200	8,816,053	3,273,575	5,542,478	37.1%
1.2 Committee allowances	1,248,000	908,000	1,000,000	3,156,000	3,145,000	11,000	99.7%
1.3 Use of goods and services	2,979,532	1,000,000	1,600,076	5,579,608	3,993,579	1,586,029	71.6%
TOTAL	8,225,332	4,011,053	5,315,276	17,551,661	10,412,154	7,139,507	59.3%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000	486,150	1,000,000	2,986,150	1,674,300	1,311,850	56.1%
2.2 Committee allowances	1,500,000	-	(1,004,500)	495,500	455,000	40,500	91.8%
2.3 Use of goods and services	1,112,666	-	(150,768)	961,898	504,890	457,008	52.5%
TOTAL	4,112,666	486,150	(155,268)	4,443,548	2,634,190	1,809,358	59%
3.0 Emergency							
3.1 Primary Schools	4,647,000	2,024,000	2,324,000	8,995,000	8,995,000	-	100.0%

**Baringo central Constituency
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3.2 Secondary schools	989,601	300,000	600,000	1,889,601	1,450,000	439,601	76.7%
3.3 Tertiary institutions	1,355,606	700,000	1,100,000	3,155,606	3,155,606	-	100.0%
3.4 Security projects	200,000	110,000	120,246	430,246	300,000	130,246	69.7%
TOTAL	7,192,207	3,134,000	4,144,246	14,470,453	13,900,606	569,847	96.1%
4.0 Bursary and Social Security							
4.1 Primary Schools	-			-		-	
4.2 Secondary Schools	30,000,000	6,345,812	5,000,000	41,345,812	21,241,968	20,103,844	51.4%
4.3 Tertiary Institutions	17,500,000	8,573,563	12,546,437	38,620,000	7,718,100	30,901,900	12.7%
4.4 Universities							0.0%
4.5 Social Security							0.0%
TOTAL	47,500,000	14,919,375	17,546,437	79,965,812	28,960,068	51,005,744	32.7%
5.0 Sports	2,200,000	300,000	387,033.00	2,887,033	2,998,200	(111,167)	103.9%
5.1							
5.2							
TOTAL	2,200,000	300,000	387,033	2,887,033	2,998,200	(111,167)	103.9%
6.0 Environment							
tree seedlings	2,358,674	700,000	1,050,000	4,108,674	787,484	3,321,190	19.2%
TOTAL	2,358,674	700,000	1,050,000	4,108,674	787,484	3,321,190	19.2%
7.0 Primary Schools Projects (List all the Projects)							
Kaseret primary school			300,000	300,000		300,000	0.0%
Emom primary school							100.0%

Baringo central Constituency
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			800,000	800,000	800,000	-	
Sorok primary school		800,000		800,000	800,000	-	100.0%
Kaiso primary school			800,000	800,000	800,000	-	100.0%
Ochii primary school		500,000		500,000	500,000	-	100.0%
Tandui primary school			500,000	500,000	500,000	-	100.0%
Kabasis primary school			-	-	-	-	-
Sesia primary school			800,000	800,000	800,000	-	100.0%
Rosobet primary school			800,000	800,000	800,000	-	100.0%
Kasore primary school			600,000	600,000	600,000	-	100.0%
Kituro primary school			450,000	450,000	450,000	-	100.0%
Talai primary school			1,100,000	1,100,000	1,100,000	-	100.0%
Kapchemon primary school			200,000	200,000	200,000	-	100.0%
Kapieno primary school		500,000		500,000	500,000	-	100.0%
Ketindui primary school			800,000	800,000	800,000	-	100.0%
Kimoso primary school		800,000		800,000	800,000	-	100.0%
Kaptara primary school		800,000		800,000	800,000	-	100.0%
Magonoi primary school			400,000	400,000	400,000	-	100.0%
Chesongo primary school		800,000		800,000	800,000	-	100.0%
Kapyemiti primary school		800,000		800,000	800,000	-	100.0%
Borowoin primary school							100.0%

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

			800,000	800,000	800,000	-		
Kaprogonya primary school			800,000	800,000	800,000	-		100.0%
Kisok primary school		1,000,000		1,000,000	1,000,000	-		100.0%
Kimagok primary school			800,000	800,000	800,000	-		100.0%
Kapsogo primary school			-	-	-	-		
Yemo primary school			800,000	800,000	800,000	-		100.0%
Kaptien primary school			800,000	800,000	800,000	-		100.0%
Kapsoo primary school			800,000	800,000	800,000	-		100.0%
Kabarbarma primary school			-	-	-	-		
Kiboino primary school			1,000,000	1,000,000	1,000,000	-		0.0%
Ochii H.I primary school			200,000	200,000	200,000	-		100.0%
Kurumbopsoo primary school			800,000	800,000	800,000	-		100.0%
Kipkutuny primary school			400,000	400,000	400,000	-		100.0%
Kokorwonin primary school			800,000	800,000	800,000	-		100.0%
Tenges primary school	1,200,000		800000	2,000,000	2,000,000	-		100.0%
Lelbatai primary school	300,000		800,000	1,100,000	1,100,000	-		100.0%
Moswo primary school	900,000		800,000	1,700,000	1,700,000	-		100.0%
Mogorwo primary school	850,000			850,000	850,000	-		100.0%
Kisonei primary school	500,000			500,000	500,000	500,000		0.0%
Eitui primary school								100.0%

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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	900,000				900,000	900,000	-	
Bosin primary school	300,000			200,000	500,000	500,000	-	100.0%
Kewamoi primary school	900,000				900,000	900,000	-	100.0%
Kimotony primary school	900,000				900,000	900,000	-	100.0%
Kaploten primary school	1,500,000			1,000,000	2,500,000	2,500,000	-	100.0%
Koyorus primary school	1,000,000				1,000,000	1,000,000	-	100.0%
Kaplel primary school	600,000				600,000	600,000	-	100.0%
Kokorwonin primary school	900,000				900,000	900,000	-	100.0%
Sigowo primary school	700,000			400,000	1,100,000	1,100,000	-	100.0%
Ngetmoi primary school	2,800,000				2,800,000	2,800,000	-	100.0%
Kapngelel primary school	900,000			600,000	1,500,000	1,500,000	-	100.0%
Kapkoimet primary school	5,000,000			600,000	5,600,000	5,600,000	-	100.0%
Moi Teachers primary school	900,000				900,000	900,000	-	100.0%
Seretunin primary school	600,000				600,000	600,000	-	100.0%
Manach primary school	900,000				900,000	900,000	-	100.0%
Kitumbei primary school	800,000				800,000	800,000	-	100.0%
Chebunyor primary school	900,000				900,000	900,000	-	100.0%
Kaptumo primary school	700,000				700,000	700,000	-	100.0%
Kamwen primary school	1,800,000			400,000	2,200,000	2,200,000	-	100.0%
Koisomo primary school								100.0%

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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	900,000	800,000	1,700,000	1,700,000	-	
Tereben primary school	900,000	250,000	1,150,000	1,150,000	-	100.0%
Orokwo primary school	900,000		900,000	900,000	-	100.0%
Eron primary school	800,000		800,000	800,000	-	100.0%
Salawa primary school	800,000		800,000	800,000	-	100.0%
Kapchomuso primary school	400,000	-	400,000	400,000	-	100.0%
Kapkoimet primary school	-	600,000.00	600,000	600,000	-	100.0%
Kapkoimet primary school	-	1,400,000	1,400,000	1,400,000	-	100.0%
Ngolong primary school	800,000		800,000	800,000	-	100.0%
Kaptimbor primary school	300,000		300,000	300,000	-	100.0%
Penwai primary school	800,000		800,000	800,000	-	100.0%
Kapkokwon primary school	300,000		300,000	300,000	-	100.0%
Moi Timowo primary school	2,600,000	800,000	3,400,000	3,400,000	-	100.0%
Kangoin primary school	800,000		800,000	800,000	-	100.0%
Turkwo primary school	1,800,000		1,800,000	1,800,000	-	100.0%
Kapkony primary school	900,000	800,000	1,700,000	1,700,000	-	100.0%
Bokorin primary school	900,000	1,600,000	2,500,000	2,500,000	-	100.0%
Riwo primary school	800,000		800,000	800,000	-	100.0%
Kiptilit primary school	900,000	800,000	1,700,000	800,000	900,000	47.1%
Mumol primary school						100.0%

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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	900,000				900,000	900,000	-	
Kapropita primary school	600,000			300,000	900,000	900,000	-	100.0%
Tartar primary school	-			250,000	250,000	250,000	-	100.0%
sossion primary schoo	-			250,000	250,000	250,000	-	100.0%
Kasore primary school	-			250,000	250,000	250,000	-	100.0%
Kapkiai primary school	-			250,000	250,000	250,000	-	100.0%
Sesia primary school	-			250,000	250,000	250,000	-	100.0%
Kesetan primary school	-			250,000	250,000	250,000	-	100.0%
Kimotony primary school	-			250,000	250,000	250,000	-	100.0%
Borowonin primary school	-			250,000	250,000	250,000	-	100.0%
Kaiso primary school	-			250,000	250,000	250,000	-	100.0%
Lelbatai primary school	-			250,000	250,000	250,000	-	100.0%
Kaptalam primary school	-			250,000	250,000	250,000	-	100.0%
Kamwen primary school	-			250,000	250,000	250,000	-	100.0%
Aic visa oshwal primary school	-			250,000	250,000	250,000	-	100.0%
Segulat primary school	-			250,000	250,000	250,000	-	100.0%
Kalyet primary school	-			250,000	250,000	250,000	-	100.0%
Kapsigorian primary school	-			250,000	250,000	250,000	-	100.0%
Kiboi primary school	-			250,000	250,000	250,000	-	100.0%
Kangok primary school								100.0%

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

	-		250,000	250,000	250,000	-	
TOTAL	43,850,000	6,000,000	33,000,000	82,850,000	80,150,000	2,700,000	#DIV/0!
8.0 Secondary Schools Projects (List all the Projects)							
Kabarnet Hurth sec school		1,000,000		1,000,000	1,000,000	-	100%
Kiboino Day sec school			800,000	800,000	800,000	-	100%
Riwo Mixed day sec school		200,000		200,000	200,000	-	100%
Kapsergong day sec school		800,000		800,000	800,000	-	100%
Kipkaech sec school		2,100,000		2,100,000	2,100,000	-	100%
St. Mary Tenges day sec school			800000	800,000	800,000	-	100%
Kisonei day sec school			800000	800,000	800,000	-	100%
Sorok day Secondary School	900,000			900,000	900,000	-	100%
Kapiriony Secondary School	1,200,000			1,200,000	1,200,000	-	100%
Kesetan day Secondary School	1,000,000		800,000	1,800,000	800,000	1,000,000	44%
Timboiywo day Secondary School	1,100,000			1,100,000	1,100,000	-	100%
Kapkawa Boys Secondary School	1,000,000			1,000,000	1,000,000	-	100%
Kapitorokwo day Secondary School	900,000			900,000		900,000	0%
AIC Philemon chelagat Girls Sec Sch.	400,000			400,000	400,000	-	100%
Kapsogo day Secondary School	5,000,000			5,000,000	5,000,000	-	100%
Kisok day Secondary School	1,000,000			1,000,000	1,000,000	-	100%

**Baringo central Constituency
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TOTAL	12,500,000	4,100,000	3,200,000	19,800,000	17,900,000	1,900,000	90.4%
9.0 Tertiary institutions Projects (List all the Projects)							
9.1							
10.0 Security Projects							
Kisonei Chief's Office	300,000			300,000	300,000	-	100%
Kabasis Chief's Office	3,000,000			3,000,000	3,000,000	-	100%
Ewalel Chief's Office	900,000			900,000	900,000	-	100%
Kabarnet Police Station	750,000			750,000	300,000	450,000	40%
Kapsoo/Borowonin Chief's Office	2,800,000			2,800,000	2,800,000	-	100%
Kapropita Soi Chief's Office	500,000			500,000	500,000	-	100%
Kapropita Chief's Office	600,000			600,000	450,000	150,000	75%
Chepkero Chief's Office	300,000			300,000	300,000	-	100%
Emom Chief's office	-		500000	500,000	500,000	-	100%
lemlem chiefs office	-		800000	800,000	800,000	-	100%
TOTAL	9,150,000	-	1,300,000	10,450,000	9,850,000	600,000	
11.0 Acquisition of assets							
11.1 Motor Vehicles (including motorbikes)			350,000	350,000		350,000	0%
11.2 Construction of CDF office			6,030,000	6,030,000	3,671,470	2,358,530	61%
11.3 Purchase of furniture and equipment				-		-	
11.4 Purchase of computers							

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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				-		-	
11.5 Purchase of land							
TOTAL	-	-	6,380,000	6,380,000	3,671,470	2,708,530	
12.0 Others				-		-	
12.1 Strategic Plan				-		-	
12.2 Innovation Hub				-		-	
Funds pending approval**							
TOTAL	137,088,879	33,650,578	72,167,724	242,907,181	168,464,172	74,443,009	

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and ALA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	3,997,800	2,103,053	2,715,200	8,816,053	3,273,575	5,542,478	37.1%
Use of goods and services	8,340,198	2,394,150	2,444,808	13,179,156	9,772,769	3,406,387	74.2%
Transfers to Other Government Units	56,350,000	10,100,000	36,200,000	102,650,000	95,250,000	4,600,000	95.5%
Other grants and transfers	68,400,881	19,053,375	24,427,716	111,881,972	56,496,358	58,185,614	48.0%
Acquisition of Assets	-	-	6,380,000	6,380,000	3,671,470	2,708,530	57.5%
Other payments	-	-	-	-	-	-	

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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UNALLOCATED FUND	-		-	-	-	-	
TOTAL	137,088,879	33,650,578	72,167,724	242,907,181	168,464,172	74,443,009	69.4%

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

The NG CDF Baringo Central recognises all payments when the event occurs and the related cash has actually been paid out by the NG CDF Baringo Central.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the

financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021

14. Errors

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

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

15. Related Party Transactions

The NG-CDF Baringo Central regards a related party as a person or an NG CDF Baringo central with the ability to exert control individually or jointly, or to exercise significant influence over the NG-CDF Baringo Central, or vice versa.

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO. B 041078		55,040,876
Normal Allocation	AIE NO. B 047261		1,500,000
	AIE NO. B 041376		1,300,000
	AIE NO. B 047364		4,000,000
	AIE NO. B 041438		20,000,000
	AIE NO. B 047856		7,000,000
	AIE NO. B 049227		14,000,000
	AIE NO. B 104239		15,000,000
	AIE NO. B 0960530		8,000,000
	AIE NO. B 104985	9,000,000	
	AIE NO. B 105189	12,000,000	
	AIE NO. B 126055	6,000,000	
	AIE NO. B 138759	15,000,000	
	AIE NO. B 128346	7,000,000	
	AIE NO. B 132091	6,000,000	
	AIE NO. B 119736	6,900,000	
	AIE NO. B 119696	13,000,000	
	AIE NO. B 124787	2,000,000	
	AIE NO. B 124891	8,500,000	
	AIE NO. B 104701	26,000,000	
	AIE NO. B 126344	10,000,000	
	AIE NO. B 104788	43,367,724	
	AIE NO. B 104557	800,000	
	AIE NO. B 096578		
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		165,567,724	125,840,876

Baringo central Constituency
National Government Constituencies Development Fund (NGCDF)
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2. PROCEEDS FROM SALE OF ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

*Baringo central Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,103,878	2,289,842
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	151,577	650,037
Employer Contributions Compulsory national social security schemes	18,120	14,000
TOTAL	3,273,575	2,953,879

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	19,000	0
Electricity	1,721	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	77,457	151,148
Domestic travel and subsistence	651,300	404,000
Printing, advertising and information supplies & services	704,932	0
Rentals of produced assets		-
Training expenses	1,269,300	1,600,000
Hospitality supplies and services	836,704	394,322
Committee expenses	3,425,000	4,722,700
committee allowances	580,000	
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	690,079	599,110
Fuel , oil & lubricants	950,000	1,008,000
Other operating expenses	-	324,040
Bank service commission and charges	-	30,000
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	445,276	491,817
Routine maintenance- other assets	122,000	0
TOTAL	9,772,769	9,725,137

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	77,350,000	35,250,000
Transfers to Secondary Schools	17,900,000	10,777,027
Transfers to Tertiary Institutions		
TOTAL	95,250,000	46,027,027

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	21,241,968	22,907,350
Bursary -Tertiary (see attached list)	7,718,100	-
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	9,850,000	1,600,000
Sports Projects (see attached list)	2,998,200	2,919,350
Environment Projects (see attached list)	787,484	2,200,000
Emergency Projects (see attached list)	13,900,606	3,220,000
TOTAL	56,496,358	32,846,700

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	3,424,870	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	246,600	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	0	890,000
Purchase of computers ,printers and other IT equipments	-	580,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	3,671,470	1,470,000

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Kenya Commercial Bank, Kabarnet Branch Baringo Central NG-CDF</i>	<i>A/C no.1103775839</i>	30,754,130	33,650,578
Equity Bank		-	-
		-	-
TOTAL		30,754,130	33,650,578
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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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</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
<i>Total</i>				-

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	33,650,578	832,445
Cash in hand		
Imprest		
TOTAL	33,650,578	832,445

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (specify)	-	-	-
TOTAL	-	-	-

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	5,542,478	4,258,958
Use of goods and services	3,406,387	4,818,253
Amounts due to other Government entities (see attached list)	2,600,000	43,500,000
Amounts due to other grants and other transfers (see attached list)	58,185,614	43,481,091
Acquisition of assets	2,708,530	6,960,000
Others (<i>specify</i>)	-	
Funds pending approval		
TOTAL	74,443,009	103,018,302

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	39,078,158	13,035,819
	38,024,158	13,035,819

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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	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2020/21	2019/20
Compensation of employees		5,542,478	4,258,958
Use of goods & services		3,406,387	4,818,253
Amounts due to other Government entities			
Kaseret primary school		300,000	
Kiboino primary school		1,000,000	
Kisonei primary school		500,000	
Kiptilit primary school		900,000	
Primary		-	36,200,000
Secondary		-	7,300,000
Kesetan day Secondary School		1,000,000	
Kaptorokwo day Secondary School		900,000	
Sub-Total		4,600,000	43,500,000
Amounts due to other grants and other transfers			
Security		-	1,300,000
Kabarnet Police Station		450,000	
Kapropita Chief's Office		150,000	
Sports		(111,167)	687,038
Environment		3,321,190	1,750,000
Emergency		569,847	7,278,241
Bursary		53,805,744	32,465,812
Sub-Total		58,185,614	43,481,091
Acquisition of assets		2,708,530	6,960,000
Others (specify)			

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Sub-Total		2,708,530	6,960,000
Funds pending approval			
Grand Total		74,443,009	103,018,302

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	4,977,434			4,977,434
Buildings and structures	22,189,304			22,189,304
Transport equipment	485,200			485,200
Office equipment, furniture and fittings	890,000			890,000
ICT Equipment, Software and Other ICT Assets	580,000			580,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	29,121,938	-	-	29,121,938

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21 KSHS	Bank Balance 2019/20 KSHS
BOKORIN PRIMARY SCHOOL	KCB	1103656139	18,549	
BOROWONIN PRIMARY SCHOOL	KCB	1267956313	1,909	
BOSIN PRIMARY SCHOOL	KCB	1173139524	52,494	4,409
CHEBUNYUR PRIMARY SCHOOL	KCB	1275440541	105,975	-
CHEPLONGON PRIMARY SCHOOL	KCB	1109484887	300,126	
CHESONGO PRIMARY SCHOOL	KCB	1257000675	1,329	
EITUI PRIMARY SCHOOL	KCB	1152981331	936,463	36,462
EMOM PRIMARY SCHOOL	KCB	1134688180	54,371	
ERON PRIMARY SCHOOL	KCB	1128442590	29,276	
KABASIS PRIMARY SCHOOL	KCB	1250137799	1,675	21
KABOCHONG PRIMARY SCHOOL	KCB	1173476911	20,527	804,768
KAISO PRIMARY SCHOOL	KCB	1103708104	58,967	
KAKWANE PRIMARY SCHOOL	KCB	1118094360	263,877	19,002
KAMGOIN PRIMARY SCHOOL	KCB	1109435053	815,945	
KAMWEN PRIMARY SCHOOL	KCB	1203831625	1,774,789	
KAPCHEMON PRIMARY SCHOOL	KCB	1136940324	1,058	
KAPCHOMUSO PRIMARY SCHOOL	KCB	1239006683	162,377	201,207
KAPKIAI PRIMARY SCHOOL	KCB	1173583556	7,434	1,379
KAPKOIMET PRIMARY SCHOOL	KCB	1250166098	1,340,278	829
KAPKOKWON PRIMARY SCHOOL	ACCESS BANK	0143530001	1,520	
KAPKONY PRIMARY SCHOOL	KCB	1281470635	481,241	
KAPLEL PRIMARY SCHOOL	KCB	1103708252	600,820	1,072
KAPLOTEN PRIMARY SCHOOL	KCB	1202611125	1,510,948	
KAPNGELEL PRIMARY SCHOOL	KCB	1109540469	15,390	
KAPROPITA PRIMARY SCHOOL	KCB	1199889806	613,812	
KAPSIGORIAN PRIMARY SCHOOL	KCB	1276853726	8,775	
KAPSOGO PRIMARY SCHOOL	KCB	1197698213	29,427	1,249,266
KAPSOO PRIMARY SCHOOL	KCB	1131129520	10,449	
KAPTARA PRIMARY SCHOOL	KCB	1279170581	205	
KAPTERO PRIMARY SCHOOL	KCB	1203829620	1,108	
KAPTIEN PRIMARY SCHOOL	KCB	1200994892	280,623	781,688
KAPTIMBOR PRIMARY SCHOOL	KCB	1154767930	478	
KAPTOROKWO PRIMARY SCHOOL	KCB	1135153418	786,826	535

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KAPTUMO PRIMARY SCHOOL	KCB	1166506118	689	
KAPYEMIT PRIMARY SCHOOL	KCB	1257197606	145,375	
KARUMPOSOO PRIMARY SCHOOL	KCB	1103496069	2,320	119,440
KASERET PRIMARY SCHOOL	KCB	112863656	300,653	
KASORE PRIMARY SCHOOL	EQUITY BANK	0262584076	2,350	
KESETAN PRIMARY SCHOOL	KCB	1137080388	1,374	
KETINDUI PRIMARY SCHOOL	KCB	1279741066	42,975	
KEWAMOI PRIMARY SCHOOL	KCB	1132322588	652,482	803,627
KIMAGOK PRIMARY SCHOOL	KCB	1204908168	1,974	
KIMOSO PRIMARY SCHOOL	KCB	1203683464	1,689	2,389
KIMOTONG PRIMARY SCHOOL	KCB	1281242683	901,576	
KIPKAECH PRIMARY SCHOOL	KCB	1109435223	407	
KIPKUTUNY PRIMARY SCHOOL	KCB	1114373435	4,041	
KIPTILIT PRIMARY SCHOOL	KCB	1114551992	1,591	1,844
KISOK PRIMARY SCHOOL	KCB	1173877878	500,879	1,079
KITUMBEI PRIMARY SCHOOL	KCB	1279674091	875	
KITURO PRIMARY SCHOOL	KCB	1129537579	300,162	
KOISOMO PRIMARY SCHOOL	KCB	1278164332	947,625	
KOKORWONIN PRIMARY SCHOOL	KCB	1173093672	908,388	
KOYORUS PRIMARY SCHOOL	KCB	1173046046	1,000,750	
LELBATAI PRIMARY SCHOOL	KCB	1135238936	801,738	
MAGONOI PRIMARY SCHOOL	KCB	1240421737	11,425	
MANAACH PRIMARY SCHOOL	KCB	1268466050	875,475	178,975
MOGORWA PRIMARY SCHOOL	KCB	1119576628	310,910	9,910
MOI TEACHERS PRIMARY SCHOOL	KCB	1217848819	880,065	
MOI TIMOWO PRIMARY SCHOOL	KCB	1136987312	298,974	2,545
MOSWO PRIMARY SCHOOL	KCB	1268688509	254,650	800,000
MUMOL PRIMARY SCHOOL	KCB	1200715446	6,511	
NGETMOI PRIMARY SCHOOL	KCB	1119160014	55,870	
NGOLONG PRIMARY SCHOOL	KCB	1284962288	800,000	
OCHII HEARING IMPAIRED PRIMARY SCHOOL	KCB	1133869580	136,801	
OCHII PRIMARY SCHOOL	KCB	1173093796	2,044	301,355
OROKWO PRIMARY SCHOOL	KCB	1256815381	1,400,689	
PEMWAI PRIMARY SCHOOL	KCB	1203841094	983,977	803,977
RIWO PRIMARY SCHOOL	KCB	1134885415	800,745	
ROSOBET PRIMARY SCHOOL	KCB	1276222599	1,635	
SAIMET PRIMARY SCHOOL	KCB	1136379975	301,188	

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SALAWA PRIMARY SCHOOL	KCB	1112284095	801,356	
SERETUNIN PRIMARY SCHOOL	KCB	1200770374	465	
SESYA PRIMARY SCHOOL	KCB	1109435207	14,292	
SIGOWO PRIMARY SCHOOL	KCB	1103721879	359	
SOROK PRIMARY SCHOOL	KCB	1109557841	943	
SOSSION PRIMARY SCHOOL	KCB	1137909803	1,172	206,467
TALAI PRIMARY SCHOOL	KCB	1134448384	580	
TANDUI PRIMARY SCHOOL	KCB	1239664885	494	975
TARTAR PRIMARY SCHOOL	KCB	1201575494	152,092	
TENGES PRIMARY SCHOOL	KCB	1137494085	98,708	1,318,908
TEREBEN PRIMARY SCHOOL	KCB	1172954178	900,898	
TIMBOYWO PRIMARY SCHOOL	KCB	1156625025	340,133	
TURKWO PRIMARY SCHOOL	KCB	1127753851	1,801,175	
YEMO PRIMARY SCHOOL	KCB	1265905460	89,595	800,000
AIC KAPKELELWA SEC SCHOOL	KCB	1201314445	272,871	102,780
AIC PHILEMON CHELAGAT SEC SCHOOL	KCB	1239664133	131,029	191,395
KABARBARMA DAY SEC SCHOOL	KCB	1138565571	304,110	1,033
KABARNET HURT SECONDARY SCHOOL	KCB	1173749632	100,348	218,290
KAPKAWA BOYS SECONDARY SCHOOL	KCB	1108013635	1,000,000	
KAPKOMOI DAY SECONDARY SCHOOL	KCB	1261227247	100,515	23,790
KAPSERGONG DAY SEC SCHOOL	KCB	1137804150	2,055	
KAPSOGO DAY SECONDARY SCHOOL	KCB	1277478570	375,299	37,733
KAPTIRIONY DAY SEC SCHOOL	KCB	1113944358	73	
KESETAN DAY SECONDARY SCHOOL	KCB	1268676349	158,724	
KIBOINO MIXED DAY SEC SCHOOL	KCB	1138184152	2,628	
KIPKAECH SECONDARY SCHOOL	EQUITY BANK	0262162255	847	
KISOK DAY SECONDARY SCHOOL	KCB	1114346721	1,001,183	
KISONEI DAY SEC SCHOOL	KCB	1111921709	857,359	
RIWO MIXED DAY SECONDARY SCHOOL	KCB	1135343047	15,286	
SOROK SECONDARY SCHOOL	KCB	1270074849	901,265	
ST. MARY'S TENGES DAY SEC SCHOOL	KCB	1127352210	6,569	6,495
TIMBOIYWO SECONDARY SCHOOL	KCB	1103753053	45,450	

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CHEPKERIO CHIEFS OFFICE	KCB	1135602158	5,320	
KAPROPITA SOI CHIEFS OFFICE	KCB	1173866833	511,994	262,795
EWALEL CHIEFS OFFICE	KCB	1206427078	941,284	
KISONEI CHIEFS OFFICES	KCB	1255280174	300,880	
KABARNET POLICE STATION	KCB	1174970340	20,042	
KABASIS CHIEFS OFFICE	KCB	1286564786	2,999,155	
LEMLEM CHIEFS OFFICE	KCB	1279378921	453,645	
KAPROPITA SOI CHIEFS OFFICE	KCB	1174970340	21,042	
EMOM CHIEFS OFFICE	KCB	1278988882	56,515	
KAPSOO BROWONIN CHIEFS OFFICE	KCB	1283605821	60,495	
KABARNET POLICE STATION	KCB	1286057817	300,000	
KAPKELELWA PRIMARY	KCB	1130773892		102,780
TABARIN PRIMARY SCHOOL	KCB	1135866236		36,624
KAPCHEREBET PRIMARY SCHOOL	KCB	1109847076		1,416
TILELON PRIMARY SCHOOL	KCB	1137831022		1,568
KAPLOP PRIMARY SCHOOL	KCB	1134658486		53,881
BOROWONIN PRIMARY SCHOOL	KCB	1267956313		5,000
KAMUMA PRIMARY SCHOOL	KCB	1200788249		481,821
CHEPLONGON PRIMARY SCHOOL	KCB	1109484887		32,470
KATUNOI PRIMARY SCHOOL	KCB	1113216522		101,631
Lelgut Primary School	KCB	1210411970		314,060
Kipsoit primary school	KCB	1136776494		1,673
TALAI SECONDARY SCHOOL	KCB	1259664137		735
Kaptimbor Day sec.secondary	KCB	1136154345		1,000,892
Kaptorokwo secondary school	KCB	1135153418		1,826
Tabagon girls high school	KCB	1275121608		1,600,000
KAPKELELWA CHIEFS OFFICE	KCB	1268675571		35
SACHO MOSOP CHIEFS OFFICE	KCB	1257589075		1,000
Koibarak ASS. Chiefs Office	KCB	1137376538		1,967
TOTAL			39,078,158	13,035,819

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Kapsogo pry school-construction of 5 classrooms-kshs.4,000,000-project is complete and in use but not branded/labelled	The school is in process of branding/labelling the project.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Tabagon Girls high school-construction of 2 classrooms-kshs.1,600,000-the project is incomplete but ongoing	Labour based contract was used since it was cost effective and within the allocated amount, if they could have used full contract, the estimates was going to be higher than the allocated funds.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Sigowo pry school-completion of administration block-kshs.400, 000-funds were utilized but project is far from complete	The project has been allocated funds for completion in the subsequent financial years.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Emom Chiefs office-renovation of chiefs office-kshs.500,000-project not complete.	NGCDFC will allocate more funds for completion of the project.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD	Lelmen Chiefs camp-completion of the office-kshs.800,000-the project was at finishing stage	The amount allocated to project ,kshs,800,000 will complete the project,	Awaiting discussion with the	

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F/VOL.I/1			respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Kapsoit primary school- construction of dormitory- kshs.800,000-the project is incomplete	The allocation to the project of kshs.800,000 was not enough to complete the project so the NGCDFC will factor in the next financial year upon receipt of the estimates of the remaining works by the project committees	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Kipkaech Day Sec.school- construction of multipurpose dining hall-kshs.2,100,000- project was at the foundation stage and ongoing	The funds has been disbursed to the project though may not be enough to complete the project since the cost estimate is kshs.6million.The NGCDFC will allocate more funds to the project after project committee exhaust the allocation.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Tenges primary school-Drilling of borehole-kshs.2, 500,000-the borehole was drilled but not equipped	The kshs.2, 500,000allocated to the project was for drilling .NGCDFC will allocate more funds to the project for equipping.	Awaiting discussion with the respective parliamentary committee	
RefNo: BARINGO CENTRAL/CD F/VOL.I/1	Lack of Risk Management policy	The NGCDF Board has developed risk management policy which has been cascated to all constituencies and reported on quarterly basis and specify on risk areas during administration of the fund using risk management system.	Awaiting discussion with the respective parliamentary committee	

