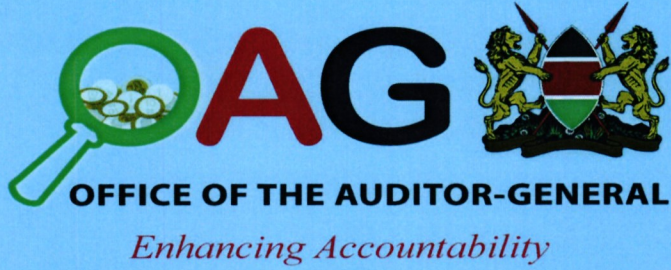


REPUBLIC OF KENYA



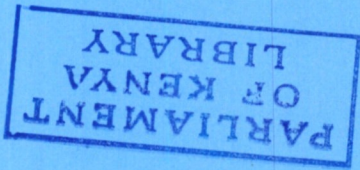
THE NATIONAL ASSEMBLY  
PARLIAMENT OF KENYA

DATE: 10 MAY 2022

TUESDAY

TABLED BY: MAJORITY LEADER

CLERK-AT-THE-TABLE: [Signature]

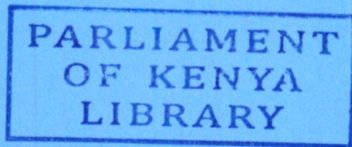


**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**



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

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



---

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

**REPORTS AND FINANCIAL STATEMENTS**

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

---

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

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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

---

**Table of Content**

**Page**

I.KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	11
IV.CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	133
V.STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	166
VI.REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- NAROK SOUTH CONSTITUENCY.....	177
VII.STATEMENT OF RECEIPTS AND PAYMENTS .....	188
VIII.STATEMENT OF ASSETS AND LIABILITIES .....	199
IX.STATEMENT OF CASHFLOW .....	20
X.SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	21
XI.BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	22
XII.SIGNIFICANT ACCOUNTING POLICIES .....	28
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	32

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**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



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## NAROK SOUTH CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2020

4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

#### (b) Key Management

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

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

#### (c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Ntimeri Saitoti William
2.	Sub-County Accountant	Patrick Njeru
3.	Chairman NGCDFC	Talala Barta
4.	Member NGCDFC	Stanley Maletto

#### (d) Fiduciary Oversight Arrangements

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

#### (e) NGCDF NAROK SOUTH Constituency Headquarters

P.O. Box 99 Ololulunga  
Narok South NGCDF Complex  
Narok-Bomet Road  
Ololulunga

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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

---

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

Telephone: (254) 721814169  
E-mail: naroksouthcdf@ngcdf.go.ke  
Website: www.naroksouthngcdf.go.ke

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

National Bank  
Narok Branch  
Account Number: 100141832100

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY  
5408 S. UNIVERSITY AVENUE  
CHICAGO, ILL. 60637

RECEIVED  
MAY 15 1964

FROM  
DR. J. H. GOLDSTEIN

TO  
DR. R. M. MAYER

RE  
POLYMERIZATION OF STYRENE

IN THE PRESENCE OF  
COPOLYMERIZATION

WITH  
METHACRYLONITRILE

AND  
METHACRYLAMIDE

BY  
DR. J. H. GOLDSTEIN

AND  
DR. R. M. MAYER

CHICAGO, ILL. 60637

1964

100

100

100

100

100

100

100

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****NAROK SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE****I FORWARD BY THE CHAIRMAN NAROK SOUTH NGCDF COMMITTEE****Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for Narok South Constituency for the financial year ended 30th June 2020. During the year, the Constituency was allocated a total of Kshs 137,367,724.14.

**Sectoral Analysis of Funding**

Over the past 18 years, the Constituency has received a total of Kshs 137,367,724.14 which were subsequently been disbursed to various projects in such sectors as education, water, health, roads and bridges, energy, agriculture, security etc

In addition to the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 600 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

<b>NO</b>	<b>Financial Year</b>	<b>Amount (Ksh)</b>	<b>Remarks</b>
1	2003/2004	6,000,000.00	Disbursed
2	2004/2005	29,785,128.00	Disbursed
3	2005/2006	38,521,771.00	Disbursed
4	2006/2007	53,364,827.00	Disbursed
5	2007/2008/	53,364,826.00	Disbursed
6	2008/2009	53,694,437.00	Disbursed
7	2009/2010	65,546,022.00	Disbursed
8	2010/2011	67,505,334.00	Disbursed
9	2011/2012	81,777,364.00	Disbursed
10	2011/2012	17,442,857.00	Conditional Grant Disbursed
11	2012/2013	50,805,618.00	Disbursed
12	2013/2014	82,149,661.00	Disbursed
13	2014/2015	118,505,322	Disbursed
14	2015/2016	125,672,486	Disbursed
15	2016/2017	81,896,551.72	Disbursed
16	2017/18	98,189,654.34	Disbursed
17	2018/2019	109,040,875.52	Disbursed
18	2019/2020	137,367,724.14	Partially Disbursed
<b>TOTAL DISBURSEMENTS</b>		<b>1,270,630,458.72</b>	

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## NAROK SOUTH CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2020

Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2018/19, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract.

#### Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 27,672,209.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 3,150,000. Major physical facilities funded are infrastructure such as classrooms, purchase of school buses, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.



ENTIAPIRI PRIMARY SCHOOL-TWO CLASSROOMS FUNDED BY NAROK SOUTH NGCDF 2018/2019

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



**OLASHAPANI BOARDING PRIMARY SCHOOL-96 CAPACITY DORMITORY FUNDED BY NAROK SOUTH NGCDF 2019/2020 (CONSTRUCTION ONGOING)**



**OSINATEI PRIMARY SCHOOL-TWO CLASSROOMS FUNDED BY NAROK SOUTH NGCDF 2018/2019**

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



**OLASHAPANI PRIMARY SCHOOL-CLASSROOMS RENNOVATION FUNDED BY NAROK SOUTH NGCDF 2018/19**



**KALIET PRIMARY SCHOOL ADMNISTRATION BLOCK FUNDED BY NAROK SOUTH NGCDF 2018/19**





**ESIMEENDWA PRIMARY SCHOOL-CLASSROOM FUNDED BY NAROK SOUTH NGCDF 2018/19**



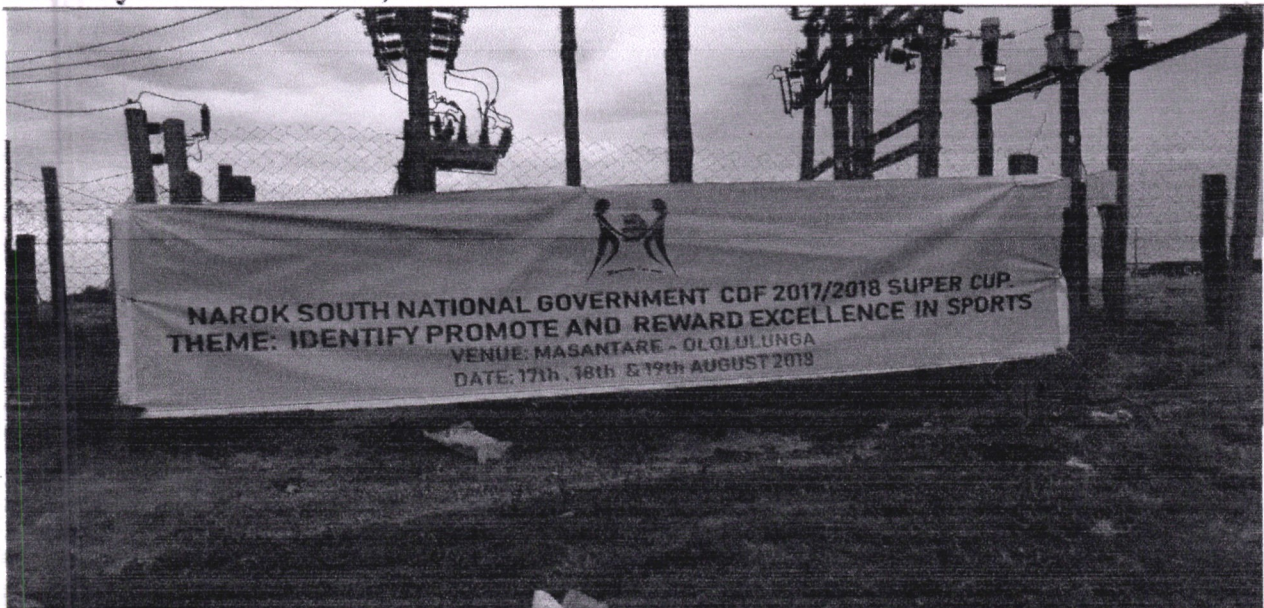
**OLE NKAJI NABO FOOTBRIDGE FUNDED BY NAROK SOUTH NGCDF 2018/19**



## NAROK SOUTH CONSTITUENCY

## Reports and Financial Statements

For the year ended June 30, 2020



**NAROK SOUTH SPORT ACTIVITIES (TOURNAMENT) 2018/2019 SPONSORED BY NAROK SOUTH NGCDF**

### Development Planning

The Constituency Development Funds 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 2018/2019. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. 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 2018/2019 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 2019/2020.

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

**Talala Ole Barta**  
**CHAIRMAN NGCDF COMMITTEE**



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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

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

**Introduction**

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

The key development objectives of NGCDF-Narok South Constituency's 2018-2022 Strategic plans are to:

- i. To alleviate poverty
- ii. To fund projects that has immediate economic and social impact in order to improve the living standard of the people
- iii. For purposes of development and particularly in the fight against poverty in the constituency

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Construction of complete classrooms and dormitories in various learning institutions. Award of bursaries to students in Secondary and tertiary institutions	In FY 19/20 31 number of complete classrooms (Primary), 8 Number of classrooms in Secondary schools and 6 Dormitories usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels - Bursary beneficiaries at all levels were as per the attached schedules



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

Security	To ensure there is adequate security for all Narok South constituency residents. Improve access to national government administration	Increased security in the region	Number of chiefs and police posts offices build and in use in the constituency	Construction of 2 chiefs offices complete and in use
Environment	Environment conservation through planting of trees and building	Increased number of trees planted in various institutions, soil erosion has greatly reduced due to building of gabions	planting of trees to conserve the environment	Planting of trees in 49 primary schools across the constituency
Sports	Youth Empowerment through sports and culture	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme. Some have already joined professional clubs	Awarded 80 football clubs with footballs and uniforms

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## NAROK SOUTH CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2020

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

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

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

Narok South NGCDFC Committee endeavored to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan. To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

##### 2. Environmental performance

Environment Policy and Action Plan Protection of the environment in which we live and operate is part of Narok South NG-CDF initiatives Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations. Our Environmental Policy In this policy statement Narok South NG-CDF commits to:

3. Developing our management processes to ensure that environmental factors are considered during planning and implementation
4. Monitoring and continuously improving our environmental performance.
5. Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance Our Environmental Action Plan Narok South NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts. These four areas together with our approach and targets for each are: Capacity Building, Conservation of Energy and Resources, Environmental Protection and Conservation, Pollution Control and Waste Management
6. Comply with all relevant environmental legislation, regulations and approved codes of practice
7. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
8. Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
9. Managing and disposing of all wastage in a responsible manner;
10. Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
11. Regularly communicating our environmental performance to our employees and other significant stakeholders

##### Employee welfare

##### TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

##### Categories of Employment

Narok South NG-CDFC offers only categories of employment, which are Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements. Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements. Recruitment Procedure The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done. The Advertisement contains the following: Job title, Main purpose of the job, A brief description of the key responsibilities of the job,

# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

## NAROK SOUTH CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2020

Education, experience, skills and competencies required for the job, Location of the job, Clear instructions on how to apply and information to be submitted in the application & Closing date for receipt of applications

#### Market place practices-

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

1. **Product stewardship:** In order to safeguard consumer rights and interests Narok South NG-CDFC came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible
2. **Responsible competition practice:** During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors)
3. **Responsible Supply chain and supplier relations.** Payments to suppliers are done promptly upon presentation of requisite supporting documents
4. **Responsible marketing and advertisement-**outline efforts to maintain ethical marketing practices. Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

#### Community Engagements-

Public Participation in Project Identification and Implementation and Monitoring.

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency. The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board. 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.

- a) Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.
- b) Effective public engagement is about recognizing that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible. In summary stakeholders participation is important since: Providing information helps them understand the issues, options, and solutions available for the projects
- c) Consulting with the public aids in obtaining their feedback on alternatives or decisions

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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

---

- d) Involving the public to ensure their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

**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 meeting

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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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


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

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


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

**Approval of the financial statements**

The NGCDF-NAROK SOUTH Constituency financial statements were approved and signed by the Accounting Officer on September 11, 2020

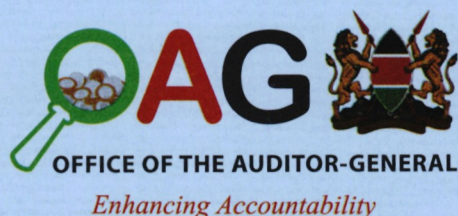
  
Fund Account Manager SOUTH  
Name: Ntimeri William Saitoti



  
Sub-County Accountant  
Name: Patrick Njeru  
ICPAK Member Number:

# REPUBLIC OF KENYA

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



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

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

---

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok South Constituency set out on pages 18 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

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

##### **1. Inaccuracy in Comparative Balance**

The statement of receipts and payments reflects transfers from NGCDF Board comparative balance total of Kshs.110,220,185 whereas the corresponding Note 1 to the financial statements reflects a comparative balance totalling to Kshs.97,340,876 resulting to an unreconciled variance amounting to Kshs.12,879,309.

Consequently, the accuracy, completeness and validity of transfers from NGCDF Board comparative balance totalling to Kshs.110,220,186 reflected in the statement of receipts and payments for the year 30 June, 2020 could not be confirmed.

## 2. Variance between the Statement of Receipts and Payments and Ledger

The statement of receipts and payments reflects balances amounting to Kshs.99,952,731 which differed with supporting ledger amounts of Kshs.101,525,939 resulting to an unreconciled variances amounting to Kshs.6,176,124 as summarized below;

<b>Component</b>	<b>Note</b>	<b>Statement of Receipts and Payments Balance (Kshs.)</b>	<b>Ledger Balance (Kshs.)</b>	<b>Variance (Kshs.)</b>
Use of Goods and Services	5	7,089,071	6,987,113	101,958
Transfers to Other Government Units	6	61,650,000	59,450,000	2,200,000
Other Grants and Transfers	7	31,213,660	35,088,826	3,874,166
<b>Total</b>		<b>99,952,731</b>	<b>101,525,939</b>	<b>6,176,124</b>

Consequently, the accuracy, completeness and validity of balances totalling to Kshs.99,952,731 reflected in the statement of receipts and payments for the year 30 June, 2020 could not be confirmed.

## 3. Inaccuracies in Bank Balances

As disclosed in Note 10 to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.801,104. The bank reconciliation statement as at 30 June, 2020 disclosed unpresented stale cheques totalling to Kshs.1,911,445. However, the stale cheques were not reversed in the cashbook.

Consequently, the accuracy, validity and completeness of the bank balances totalling to Kshs.801,104 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

## 4. Unsupported Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee bank balances totalling to Kshs.3,599,557 as at 30 June, 2020. However, certificates of bank balances were not provided.

Consequently, the accuracy, completeness and validity of the Project Management Committee bank balances totalling to Kshs.3,599,557 as at 30 June, 2020 could not be confirmed.

## 5. Unsupported Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.31,213,660. The Management spent an amount of Kshs.1,100,000 for construction of a classroom at Osinantei Primary School that was blown off by wind on 28 February, 2019. However, supporting documents such as; a proposal from the School, the bill of quantities and the minutes of award were not provided.

Further, an amount of Kshs.1,500,000 was spent on construction of a footbridge at Narropil Olmukonge following a request from the area Chief on 4 July, 2019 and an amount of Kshs.1,000,000 was spent on construction of Olenkankaji Nabo Bridge. However, the bill of quantities for the bridges were not provided.

In addition, an amount of Kshs.950,750 was used to buy tree seedlings which were supplied and delivered to various schools. However, delivery notes and the distribution list to the schools were not provided.

Consequently, the accuracy, validity and completeness of the above Projects totalling to Kshs.4,550,750 for the year ended 30 June, 2020 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.189,203,062 and Kshs.114,189,507 respectively, resulting to an underfunding amounting to Kshs.75,013,555 or 40% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.189,203,062 and Kshs.113,388,404 respectively, resulting to an under expenditure amounting to Kshs.75,814,659 or 40% of the budget.

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Non-compliance with the Public Sector Accounting Standards Board Requirements**

The table of contents pages have errors with pages 11, 22, 28 and 32 being indicated as pages 6, 14, 18 and 22 respectively while pages 28 to 50 have been wrongly numbered.

The forward by Chairman NGCDF Committee on sectorial analysis of funding reflects total receipts for eighteen (18) years totalling to Kshs.137,367,724 instead of Kshs.1,270,630,457.

Further, the forward refers to projects implemented in the year 2018/2019 instead of 2019/2020. Annex 5 is dated 30 June, 2019 instead of 30 June, 2020 while headers reflect 2019/2019 and 2018/2018 instead of 2019/2020 and 2018/2019. Similarly, unutilized fund reflects outstanding balance for 2019/2019 and 2018/2018 instead of 2019/2020 and 2018/2019 respectively.

This is contrary to the format prescribed by the Public Sector Accounting Standards Board (PSASB) reporting template for the year ended 30 June, 2020.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed PSASB format.

### **2. Irregular Use of Emergency Funds**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.31,213,660. The balance includes emergency funds totalling to Kshs.5,622,310 out of which a total of Ksh.555,000 was issued as bursaries and Kshs.367,310 for payment of motor vehicle insurance. However, there was no justification provided for use of emergency funds for bursaries and insurance.

In the circumstances, the validity of the expenditure totalling to Kshs.922,310 from emergency funds for the year ended 30 June, 2020 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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

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

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

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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


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

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

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

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

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

  
 CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**


**06 December, 2021**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****NAROK SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	74,700,000	110,220,185
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
			-
<b>TOTAL RECEIPTS</b>		<b>74,700,000</b>	<b>110,220,185</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,735,672	3,516,736
Use of goods and services	5	6,987,112	8,899,120
Transfers to Other Government Units	6	59,450,000	27,672,209
Other grants and transfers	7	35,088,826	35,599,622
Acquisition of Assets	8	9,700,000	1,974,608
Other Payments	9		-
<b>TOTAL PAYMENTS</b>		<b>113,286,445</b>	<b>77,662,296</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(38,586,445)</b>	<b>32,557,889</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK SOUTH Constituency financial statements were approved on September 11, 2020 and signed by:

  
**Fund Account Manager**  
 Name: **Nimeri William Saitoti**

  
**National Sub-County Accountant**  
 Name: **Njeru Patrick**  
 ICPAK Member Number:

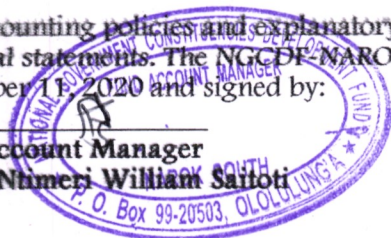
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 NAROK SOUTH CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	801,104	39,489,507
Cash Balances (cash at hand)	10B		-
<b>Total Cash and Cash Equivalents</b>		<b>801,104</b>	<b>39,489,507</b>
Accounts Receivable		-	-
Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<b>801,104</b>	<b>39,489,507</b>
		-	-
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable		-	-
Retention	12A		
Deposits (Gratuity)	12B		
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>801,104</b>	<b>39,489,507</b>
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>			
Fund balance b/fwd	13	39,489,507	6,931,617
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(38,688,403)	32,557,889
<b>NET FINANCIAL POSITION</b>		<b>801,104</b>	<b>39,489,507</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK SOUTH Constituency financial statements were approved on September 11, 2020 and signed by:

Fund Account Manager  
 Name: Ntumeri William Saitoti



  
 National Sub-County Accountant  
 Name: Njeru Patrick  
 ICPAK Member Number:

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

**NAROK SOUTH CONSTITUENCY**

**Reports and Financial Statements**

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

**IX. STATEMENT OF CASHFLOW**

		2019 – 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	74,700,000	110,220,185
Other Receipts	3		
<b>Total receipts</b>		74,700,000	110,220,185
<b>Payments for operating expenses</b>			
Compensation of Employees	4	3,735,672	3,516,736
Use of goods and services	5	6,987,112	8,899,120
Transfers to Other Government Units	6	59,450,000	27,672,209
Other grants and transfers	7	31,213,660	35,599,622
Other Payments	9	9,700,000	1,974,608
<b>Total payments</b>		113,286,444	77,662,296
<b>Total Receipts Less Total Payments</b>		(38,586,445)	32,557,889
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		(38,586,445)	34,532,497
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	1,974,608
<b>Net cash flows from Investing Activities</b>		-	(1,974,608)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		(38,586,445)	32,557,889
<b>Cash and cash equivalent at BEGINNING of the year</b>		39,489,507	6,931,617
<b>Cash and cash equivalent at END of the year</b>		801,104	39,489,507

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK SOUTH Constituency financial statements were approved on September 11, 2020 and signed by

**Fund Account Manager**  
Name: Ntineri William Saitoti



**National Sub-County Accountant**  
Name: Patrick Njeru  
ICPAK Member Number:



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

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

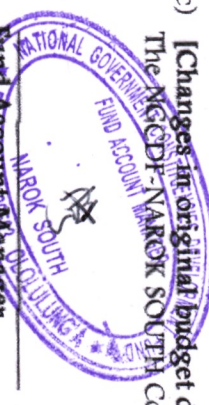
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	51,835,338	189,203,062	114,189,507	75,013,555	59.90%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>PAYMENTS</b>						
Compensation of Employees	4,800,000	754,489	5,554,489	3,735,672	1,818,817	67.20%
Use of goods and services	7,563,096	463,940	8,027,036	7,089,072	937,965	88.30%
Transfers to Other Government Units	78,650,000	26,950,000	105,600,000	61,650,000	43,950,000	64.10%
Other grants and transfers	43,654,628	16,666,909	60,321,537	31,213,660	29,107,877	41.70%
Acquisition of Assets	2,700,000	7,000,000	9,700,000	9,700,000	-	0
Other Payments	-	-	-	-	-	
<b>TOTALS</b>	<b>137,367,724</b>	<b>51,835,338</b>	<b>189,203,062</b>	<b>113,388,404</b>	<b>75,814,659</b>	<b>59.90%</b>


(a) [no AIA]

(b) [undereutilization of funds due to delayed disbursement of funds from the Board]

(c) [Changes in original budget due to unutilized funds from 2018/2019 Financial year]

The NGCDF-NAROK SOUTH Constituency financial statements were approved on September 11, 2020 and signed by:

  
**Fund/Account Manager**  
 Name: **Mumert William Saitoh**

  
**Sub-County Accountant**  
 Name: **Patrick Njeru**  
 ICPAK Member Number:

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

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

Programme/Sub-Programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>1.0 Administration And Recurrent</b>	8,242,064.00	754,000	8,996,064	7,535,872	1,460,681
1.1 Compensation Of Employees	4,800,000	754,489	5,554,489	3,735,672	1,818,817
1.2 Committee Allowances	1,328,464	0	1,328,464	1,489,400	-160,936
1.3 Use Of Goods And Services	2,113,600	0	2,113,600	2,310,800	-197,200
<b>2.0 Monitoring And Evaluation</b>	4,121,032.00	463,940	4,584,972	3,186,059	1,398,059
2.1 Capacity Building	1,771,032	60,400	1,831,432	457,200	1,374,232
2.2 Committee Allowances	1,500,000	403,540	1,903,540	1,915,800	-12,260
2.3 Use Of Goods And Services	850,000		850,000	813,912.75	36,087.25
<b>3.0 Emergency</b>	7,198,241.38	5,008,994.45	12,207,235.83	5,622,310.00	6,584,925
Olenkaji Nabo Bridge	0	1,000,000.00	0	1,000,000.00	0
Various Institutions	0	45,000.00	0	45,000.00	0
Various Institutions	0	60,000.00	0	60,000.00	0
Various Institutions	0	450,000.00	0	450,000.00	0
Naropi-Olmukonge Bridge	0	1,500,000.00	0	1,500,000.00	0
Osinantei Primary School	0	1,100,000.00	0	1,100,000.00	0
Kotolian Primary School	0	200,000.00	0	200,000.00	0
Olooretet-Olepolos Bridge	0	350,000.00	0	350,000.00	0
Britam Insurance	367,310.00	0	0	367,310.00	0
Olenkapune Primary School	550,000.00	0	0	550,000.00	0
<b>4.0 Bursary And Social Security</b>	32,261,676.76	(870,120)	31,391,556	16,884,500	14,507,056
Various Institutions	0	0	0	130,000.00	0
K.I.S.E	0	0	0	20,000.00	0
Various Institutions	0	0	0	560,000.00	0

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Various Institutions	0	0	0	50,000.00	0
Various Institutions	0	0	0	200,000.00	0
Various Institutions	0	0	0	1,000,000.00	0
Various Institutions	0	0	0	1,149,500.00	0
Sosit Sec School	0	0	0	15,000.00	0
Longisa Boys Sec School	0	0	0	10,000.00	0
Various Institutions	0	0	0	50,000.00	0
Various Institutions	0	0	0	110,000.00	0
Various Institutions	0	0	0	200,000.00	0
Various Institutions	0	0	0	100,000.00	0
Various Institutions	0	0	0	905,000.00	0
Various Institutions	0	0	0	180,000.00	0
Various Institutions	0	0	0	2,405,000.00	0
Various Institutions	0	0	0	165,000.00	0
Various Institutions	0	0	0	2,380,000.00	0
Various Institutions	0	0	0	220,000.00	0
Various Institutions	0	0	0	15,000.00	0
Various Institutions	0	0	0	35,000.00	0
Olentutu Arid Zone	0	0	0	450,000.00	0
Various Institutions	0	0	0	50,000.00	0
Various Institutions	0	0	0	70,000.00	0
Various Institutions	0	0	0	3,300,000.00	0
Various Institutions	0	0	0	70,000.00	0
Various Institutions	0	0	0	1,700,000.00	0
Various Institutions	0	0	0	600,000.00	0
Various Institutions	0	0	0	320,000.00	0
Various Institutions	0	0	0	425,000.00	0

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
<b>5.0 Sports</b>	2,147,355.00	157,219	2,304,574	1,756,100	548,474
Fishborne Ventures Ltd	0	0	0	84,500.00	
Robust General Enterprises	0	0	0	1,671,600.00	0
<b>6.0 Environment</b>	2,047,355.00	1,370,817	3,418,172	950,750.00	2,467,422
Princeport Agencies	0	0	0	950,750.00	0
<b>7.0 Primary Schools Projects</b> (List All The Projects)	39,150,000.00	16,350,000	55,500,000	39,650,000	15,850,000
Kikururkur Pri Sch	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Bondet Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Oloenai Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Tumuiyot Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Tendwet Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Mausa Primary School	0	400,000.00	400,000.00	400,000.00	0
Simendwa Primary School	0	150,000.00	150,000.00	150,000.00	0
Ololoipangi Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Osinantei Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Oltumusoi Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Enttapiri Primary School	0	2,000,000.00	2,000,000.00	2,000,000.00	0
Morloo Ole Kasale Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Kone Pri School	0	1,000,000.00	1,000,000.00	1,000,000.00	0
Eroret Primary School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Entoroboni Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Olmekenyu Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Olooretet Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Nkosesia Pri School	0	1,100,000.00	1,100,000.00	1,100,000.00	0
Emurua E Letai Pri Sch	400,000	700,000.00	1,100,000.00	1,100,000.00	0

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Entasekera Primary School	7,000,000.00	0	7,000,000.00	0	7,000,000.00
Kuntai Primary School	5,000,000.00	0	5,000,000.00	0	5,000,000.00
Olentutu Arid Zone Primary School	1,800,000.00	0	1,800,000.00	0	1,800,000.00
Olosiyoi Primary School	5,000,000.00	0	5,000,000.00	5,000,000	0
Olashapari Primary School	5,000,000.00	0	5,000,000.00	5,000,000.00	0
Olmusakwa Primary School	1,100,000.00	0	1,100,000.00	1,100,000.00	0
Nadupoi Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Orgata Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Letari Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Ole Suluyve Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Olkaria Primary School	1,100,000.00	0	1,100,000.00	1,100,000.00	0
Ole Kuseroi Primary School	600,000.00	0	600,000.00	600,000	0
Sitotwet Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Sagarinian Primary School	1,100,000.00	0	1,100,000.00	1,100,000	0
Botoret Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Kwalela Primary School	1,100,000.00	0	1,100,000.00	1,100,000	0
Kapkatet Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Ntuka Primary School	2,500,000	0	2,500,000	2,500,000	
Menet Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Kichaba Primary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Simendwa Primary School	300,000.00	0	300,000	300,000	0
Ntepes Primary School	200,000.00	0	200,000.00	200,000	0
Kaliet Primary School	500,000.00	0	500,000.00	500,000.00	0
Kimelok Nkisiwani Primary School	150,000.00	0	150,000.00	0	150,000.00
<b>8.0 Secondary Schools Projects (List All The Projects)</b>	<b>39,500,000.00</b>	<b>10,600,000</b>	<b>50,100,000</b>	<b>22,000,000</b>	<b>28,100,000</b>
Sagarinian Sec School	0	500,000	500,000	500,000	0



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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Saire Sec School	0	1,500,000	1,500,000	1,500,000	0
Loita Girls Secondary School	0	2,000,000	2,000,000	2,000,000	0
Turnuyiot Sec School	0	1,100,000	1,100,000	1,100,000	0
Siwot Sec School	0	1,100,000	1,100,000	1,100,000	0
Marinwa Sec School	0	1,100,000	1,100,000	1,100,000	0
Enekishomi Sec School	0	1,100,000	1,100,000	1,100,000	0
Olenkapune Sec School	0	1,100,000	1,100,000	1,100,000	0
Tengecha Esot Sec School	0	1,100,000	1,100,000	1,100,000	0
Olmesuite Secondary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
Olkiritaine Secondary School	5,000,000.00	0	5,000,000.00	5,000,000	0
Ololulunga Secondary School	12,500,000.00	0	12,500,000.00	0	12,500,000.00
Oltarakwai Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Melelo Secondary School	5,000,000.00	0	5,000,000.00	5,000,000	0
Olpuokoti Secondary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Olenkanae Secondary School	2,100,000.00	0	2,100,000.00	0	2,100,000.00
Iluhi Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Saire Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Kapkatet Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Ntuka Secondary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
Enkare Ngiro Sec School	1,400,000.00	0	1,400,000.00	1,400,000.00	0
Naisudori Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
<b>11.0 Acquisition Of Assets</b>					
11.1 Motor Vehicles (Including Motorbikes)	2,700,000.00	7,000,000	9,700,000	9,700,000	0
11.2 Construction Of Cdf Office	0	0	0	0	0
11.3 Purchase Of Furniture And Equipment	0	0	0	0	0
11.4 Purchase Of Computers	0	0	0	0	0

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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
11.5 Purchase Of Land	0	0	0	0	0
<b>12.0 Others</b>					
12.1 Strategic Plan	0	0	0	0	0
12.2 Innovation Hub					
12.2 Roads	11,000,000	0	11,000,000	6,000,000	5,000,000
<b>Total</b>	<b>137,367,724.14</b>	<b>51,835,338</b>	<b>189,203,062.14</b>	<b>113,388,404</b>	<b>75,814,659.00</b>

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

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

---

**XII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**Transfers from the Exchequer**

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

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

---

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

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

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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



**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Fund**

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



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

---

**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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



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

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	Date	2019-2020 Kshs	2018-2019 Kshs
NGCDF Board			
AIE B 030204	27 <sup>th</sup> Jan 2019		10,000,000
AIE B005437	20 <sup>th</sup> Feb 2019		15,000,000
AIE B006484	26 <sup>th</sup> Feb 2019		6,000,000
AIE A724495	19 <sup>th</sup> March 19		11,000,000
AIE B042816	21.03.2019		12,000,000
AIE NO B047576	7 <sup>th</sup> June 2019		43,340,875.50
AIE NO B041167	13 <sup>th</sup> Nov 2019	4,000,000	11,359,370.35
AIE NO B047632	18 <sup>th</sup> Dec 2019	20,000,000	1,500,000
AIE NO B047996	29 <sup>th</sup> Jan 2020	6,000,000	
AIE NO B104058	24 <sup>th</sup> Feb 2020	14,000,000	
AIE NO B049214	24 <sup>th</sup> Feb 2020	6,700,000	
AIE NO B104437	20 <sup>th</sup> March 2020	24,000,000	
<b>TOTAL</b>		<b>74,700,000</b>	<b>110,220,246.85</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020 Kshs	2018-2019 Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	3,663,672	3,450,336.8
Personal allowances paid as part of salary		
Pension and other social security contributions (Gratuity)		
Employer Contributions Compulsory national social security schemes	72,000	66,400.00
<b>Total</b>	<b>3,735,672</b>	<b>3,516,736.80</b>



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

**Reports and Financial Statements**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	6,173,200	2,290,380.00
Utilities, supplies and services	85,969.00	
Communication, supplies and services	106,800.00	466,100.00
Domestic travel and subsistence	0	36,800.00
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	1,439,600.00
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	140,000.00	0
Other operating expenses	210,633.75	0
Routine maintenance – vehicles and other transport equipment	270,510.00	0
Routine maintenance – other assets		0
Committee Allowances		4,666,240.00
<b>Total</b>	<b>6,987,112.75</b>	<b>8,899,120.00</b>

Handwritten text at the top of the page, possibly a header or title, which is mostly illegible due to fading and bleed-through.

Main body of handwritten text, consisting of several lines of cursive script. The text is very faint and difficult to decipher, but appears to be a continuous paragraph or list of entries.



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	39,650,000.00	24,949,138.00
Transfers to secondary schools (see attached list)	19,800,000	2,723,071.00
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>59,450,000</b>	<b>27,672,209.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary/ tertiary schools (see attached list)	19,793,500	31,506,024.9
Bursary – special schools (see attached list)		
Mock & CAT (see attached list)		
Security projects (see attached list)		200,000.00
Sports projects (see attached list)	2,722,266	1,873,598.00
Environment projects (see attached list)	950,750.00	1,290,000.00
Emergency projects (see attached list)	5,622,310.00	730,000.00
Transfers to Roads (See Attached List)	6,000,000	0
<b>Total</b>	<b>35,087,826</b>	<b>35,599,622.90</b>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	1,974,608.00
Purchase of Vehicles and Other Transport Equipment	9,700,000	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
<b>Total</b>	<b>9,700,000</b>	<b>1,974,608.00</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

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

**Reports and Financial Statements**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**10. Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
National Bank-Narok Branch Ac No 100141832100.00	801,104	39,489,507
<b>Total</b>	<b>801,104</b>	<b>39,489,507</b>
<b>10B: CASH IN HAND</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
[Provide cash count certificates for each]		



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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
<b>Total</b>		0	0	0

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

**12A. RETENTION**

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	0	0
Supplier 2	0	0
Supplier 3	0	0
<b>Total</b>	0	0

[Provide short appropriate explanations as necessary]

**12B. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	0	0
Name 2	0	0
Name 3	0	0
Add as appropriate		
<b>Total</b>	0	0

[Provide short appropriate explanations as necessary]



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

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (specify)	0	0	0
	0	0	0

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

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0

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

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	0	0



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**17. OTHER IMPORTANT DISCLOSURES**

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

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

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

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	0	0
Others (specify)	0	0
	0	0

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

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,818,817.00	754,489
Use of goods and services	937,965.00	403,540
Amounts due to other Government entities (see attached list)	43,950,000	26,977,791
Amounts due to other grants and other transfers (see attached list)	29,107,877	16,674,126
Acquisition of assets	-	7,025,392
Others (specify)	-	-
	<b>75,814,659.00</b>	<b>51,835,338</b>

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

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

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

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

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	3,599,557	

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

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

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

1. The first part of the document is a letter from the author to the editor of the journal. The letter discusses the author's interest in the topic and the reasons for writing the paper.

2. The second part of the document is the abstract of the paper. It provides a brief summary of the main findings and conclusions of the study.

3. The third part of the document is the introduction. It sets the context for the study and outlines the objectives and scope of the research.

4. The fourth part of the document is the literature review. It discusses the existing research on the topic and identifies the gaps that the current study aims to address.

5. The fifth part of the document is the methodology. It describes the research design, data collection methods, and the statistical analysis used in the study.

6. The sixth part of the document is the results. It presents the findings of the study, including the main results and any significant differences observed.

7. The seventh part of the document is the discussion. It interprets the results, discusses their implications, and compares them with the findings of other studies.

8. The eighth part of the document is the conclusion. It summarizes the main findings and provides recommendations for future research.

9. The ninth part of the document is the references. It lists the sources of information used in the study, including books, articles, and other publications.

10. The tenth part of the document is the appendix. It contains supplementary information that supports the main text, such as additional data, tables, or figures.

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

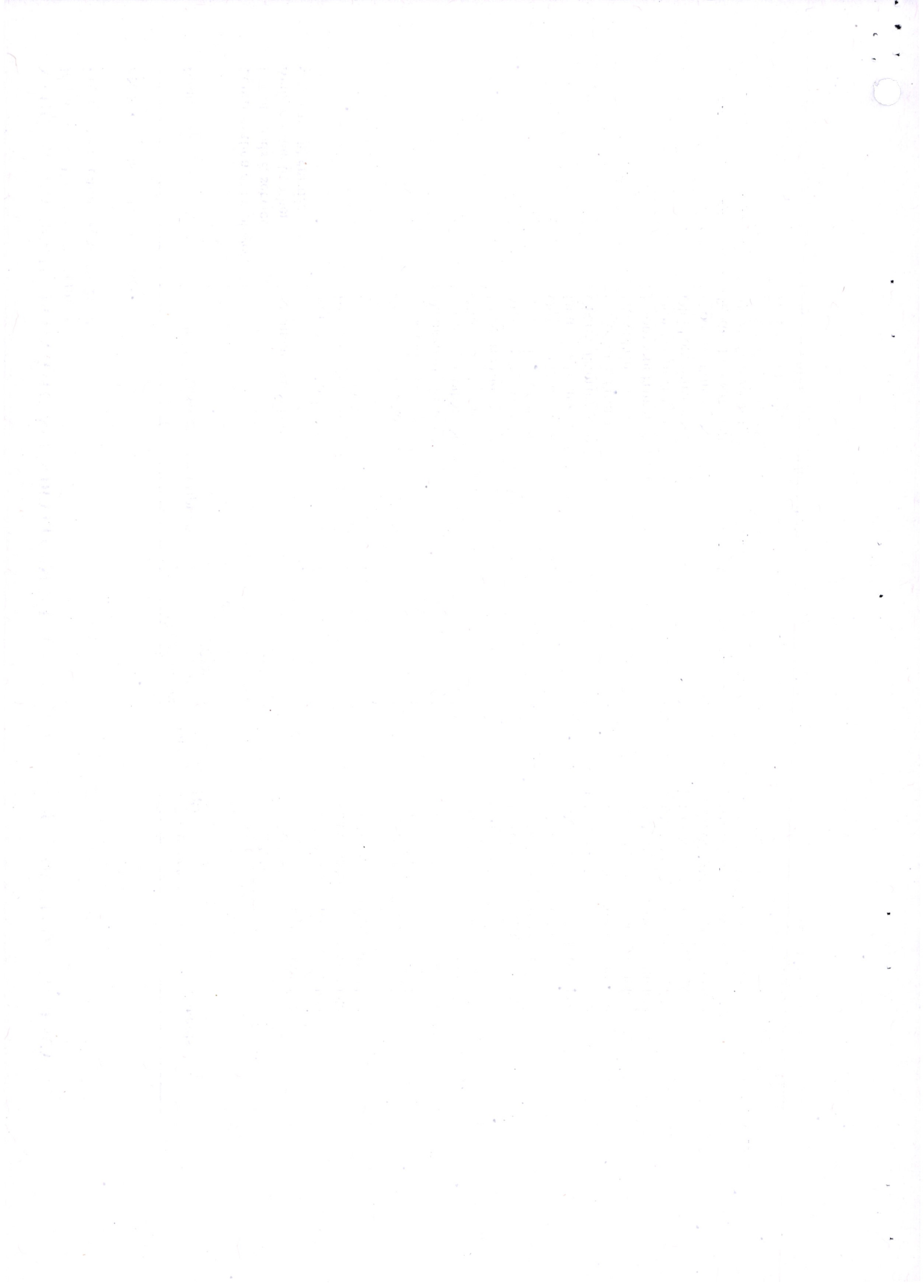
**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

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

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

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/19	Outstanding Balance 2018/18	Comments
Compensation of employees		1,818,817		
Use of goods & services		1,039,924	322,916	
Amounts due to other Government entities	Sagamian Sec School	0	500,000	Project complete
	Saire Sec School	0	1,500,000	Project complete
	Loita Girls Secondary School	0	2,000,000	Project complete
	Tumuyiot Sec School	0	1,100,000	Project complete
	Siwot Sec School	0	1,100,000	Project complete
	Marinwa Sec School	0	1,100,000	Project complete
	Enekishoni Sec School	0	1,100,000	Project complete
	Olenkapune Sec School	0	1,100,000	Project complete
	Tengecha Esot Sec School	0	1,100,000	Project complete
	Oltumusoi Primary School	0	1,100,000.00	Project complete
	Entiapiri Primary School	0	2,000,000.00	Project complete
	Morloo Ole Kasale Primary School	0	1,100,000.00	Project complete
	Kone primary School	0	1,000,000.00	Project complete
	Osinantei Primary School	0	1,100,000.00	Project complete
	Emurua E Lerai Primary School	0	700,000.00	Project complete
	Olkaria Primary School	0	1,100,000.00	Project complete
	Ololoipangsi Primary School	0	1,100,000.00	Project complete
	Ereret Primary School	0	1,100,000.00	Project complete
	Entoroboni Primary School	0	1,100,000.00	Project complete
	Oimekenyu Primary School	0	1,100,000.00	Project complete
	Opukoti primary School	0	1,100,000.00	Project complete
	Olooretet Primary School	0	1,100,000.00	Project complete
	Tendwet Primary school	0	1,100,000.00	Project complete
	Mausa Primary School	0	400,000.00	Project complete
	Simendwa Primary School	0	150,000	Project complete
	Entasekera Primary School	7,000,000.00	0	Delay of Funds from the Board
	Olentutu Arid Zone Primary School	1,800,000.00	0	Delay of Funds from the Board



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

Name	Brief Transaction Description	Outstanding Balance 2019/19	Outstanding Balance 2018/18	Comments
	Nadupoi Primary School	1,100,000.00	0	Delay of Funds from the Board
	Ongata Primary School	1,100,000.00	0	Delay of Funds from the Board
	Ole Sulunye Primary School	1,100,000.00	0	Delay of Funds from the Board
	Siothwet Primary School	1,100,000.00	0	Delay of Funds from the Board
	Botoret Primary School	1,100,000.00	0	Delay of Funds from the Board
	Kichaba Primary School	1,100,000.00	0	Delay of Funds from the Board
	Kimelok Mkisiwani Primary School	150,000.00	0	Delay of Funds from the Board
	Olmesutie Secondary School	2,500,000.00	0	Delay of Funds from the Board
	Olulungua Secondary School	12,500,000.00	0	Delay of Funds from the Board
	Oltarakwai Secondary School	1,100,000.00	0	Delay of Funds from the Board
	Olpuokoti Secondary School	3,000,000.00	0	Delay of Funds from the Board
	Olenkarua Secondary School	2,100,000.00	0	Delay of Funds from the Board
	Ilubi Secondary School	1,400,000.00	0	Delay of Funds from the Board
	Saire Secondary School	1,100,000.00	0	Delay of Funds from the Board
	Kapkarat Secondary School	1,100,000.00	0	Delay of Funds from the Board
	Ntuka Secondary School	2,500,000.00	0	Delay of Funds from the Board
	Naisudori Secondary School	1,100,000.00	0	Delay of Funds from the Board
<b>Sub-Total</b>		<b>43,950,000</b>	<b>26,960,000</b>	
<b>Amounts due to other grants and other transfers</b>	Emergency	6,584,925		Funds Reallocated
	Bursary And Social Security	14,507,056		Delay of Funds from the Board
	Sports	548,474		Delay of Funds from the Board
	Environment	2,467,422		Delay of Funds from the Board
	Roads	5,000,000		Funds reallocated
<b>Sub-Total</b>		<b>29,107,877</b>		
<b>Sub-Total</b>				
<b>Acquisition of assets (MV)</b>			7,000,000	
<b>Others (specify)</b>				
<b>Sub-Total</b>		<b>74,212,452</b>	<b>51,835,338</b>	

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

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

Asset class	Historical Cost b/f/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	4,564,264.00	9,700,000	0	14,264,264
Office equipment, furniture and fittings	933,595.00	0	0	933,595.00
ICT Equipment, Software and Other ICT Assets	822,000.00	0	0	822,000.00
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>6,319,859.00</b>	<b>9,700,000</b>	<b>0</b>	<b>16,069,859</b>

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

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

PMC	Bank	Account number	Bank Balance 2019/19	Bank Balance 2018/18
Olmesutie Secondary School	National Bank-Narok		0	
Entasekera Primary School	National Bank-Narok		0	
Emurua E Lerai Primary School	National Bank-Narok		2,300	
Ntuka Primary School	National Bank-Narok		1,800	
Olkiriaine Secondary School	National Bank-Narok		3,200	
Kuntai Primary School	National Bank-Narok		0	
Ololulunga Secondary School	National Bank-Narok		0	
Olentutu Arid Zone Primary School	National Bank-Narok		0	
Olosiyioi Primary School	National Bank-Narok		3,560,000	
Olashapani Primary School	National Bank-Narok		1,200	
Olmusaakwa Primary School	National Bank-Narok		900	
Nadupoi Primary School	National Bank-Narok		0	
Oltarakwai Secondary School	National Bank-Narok		0	
Melelo Secondary School	National Bank-Narok		0	
Olpukoti Secondary School	National Bank-Narok		0	
Olenkanae Secondary School	National Bank-Narok		0	
Ongata Primary School	National Bank-Narok		0	
Ilubi Secondary School	National Bank-Narok		0	
Letaari Primary School	National Bank-Narok		0	
Ole Sulunye Primary School	National Bank-Narok		0	
Ole Kuseroi Primary School	National Bank-Narok		600	
Sitotwet Primary School	National Bank-Narok		0	
Saire Secondary School	National Bank-Narok		0	
Sagamian Primary School	National Bank-Narok		1,400	

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

**Reports and Financial Statements**

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

PMC	Bank	Account number	Bank Balance 2019/19	Bank Balance 2018/18
Botoret Primary School	National Bank-Narok		0	
Kwalela Primary School	National Bank-Narok		857	
Kapkatet Primary School	National Bank-Narok		0	
Menet Primary School	National Bank-Narok		0	
Naisudori Secondary School	National Bank-Narok		0	
Kichaba Primary School	National Bank-Narok		0	
Kapkatet Secondary School	National Bank-Narok		0	
Simendwa Primary School	National Bank-Narok		9,000	
Ntepes Primary School	National Bank-Narok		10,600	
Kaliet Primary School	National Bank-Narok		2,300	
Enkare Ngiro Secondary School	National Bank-Narok		3,300	
Kimelok Nkisiwani Primary School	National Bank-Narok		2,100	
			3,599,557	

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

**Reports and Financial Statements**

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

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe: (Put date when you expect the issue to be resolved)
	Budgetary Control and Performance	Examination of the financial statements for Narok South NG-CDF revealed that the fund had an approved budget of Kshs.128,851,803 against actual expenditure of Kshs.77,016,465 resulting in budget under-utilization of Kshs.51,835,338 or 40% of the approved budget amount (Appendix 2). Consequently, planned and approved projects could not be fully implemented. Further, the summary statement of appropriation: recurrent and development combined for the year ended 30 June 2019 shows actual receipts of Kshs.117,151,804 against the statement of receipts and payments actual receipts of Kshs.110,220,186 for the same period resulting in unreconciled and unexplained difference of Kshs.6,931,618.	Fund Account Manager	Resolved	March 2020	
	Cash and Cash Equivalents	The financial statements for Narok South NG-CDF for the year ended 30 June 2019 reflects cash and cash equivalents balance of Kshs.39,489,507. However, the bank reconciliation statement in support of cash and cash equivalents balance shows payments in bank statement not	Fund Account Manager	Resolved	March 2020	

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

LABORATORY OF ORGANIC CHEMISTRY

REPORT OF PROGRESS  
ON THE SYNTHESIS OF  
POLYMERIZATION

BY  
J. H. HARRIS  
AND  
R. M. WAYNE

Submitted to the Department of Chemistry  
in partial fulfillment of the requirements  
for the degree of Doctor of Philosophy

CHICAGO, ILLINOIS  
1954

Copyright © 1954 by the University of Chicago  
All rights reserved.

Library of Congress Catalog Card No. 54-10000

Published by the University of Chicago Press

Chicago, Illinois