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REPORT

OF

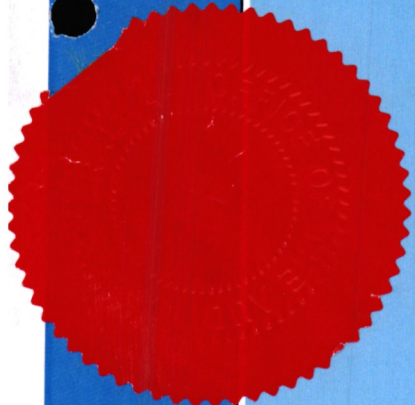
THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY
P.
DATE: 23 NOV 2022 Wednesday
TABLED
MAJORITY WHIP
MODE
CLERK AT THE TABLE:





BARINGO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Baringo South Constituency Headquarters

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

(f) NGCDF Baringo South Constituency Contacts

Telephone: (254) 726 076 840
E-mail: cdfbaringosouth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Baringo South Constituency Bankers

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

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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II. NG-CDFC CHAIRMAN'S REPORT

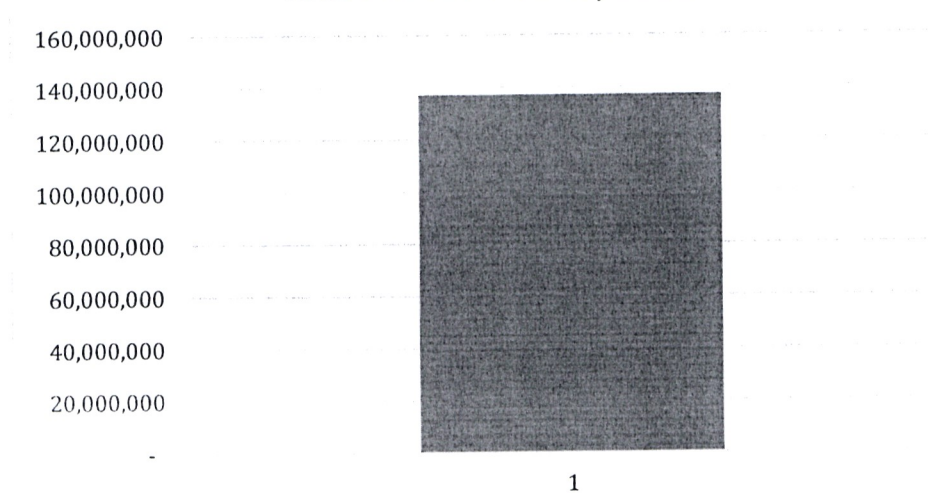


SAMUEL .K. BUNGEI

Annual Constituency Allocation

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

ALLOCATION 2020/2021

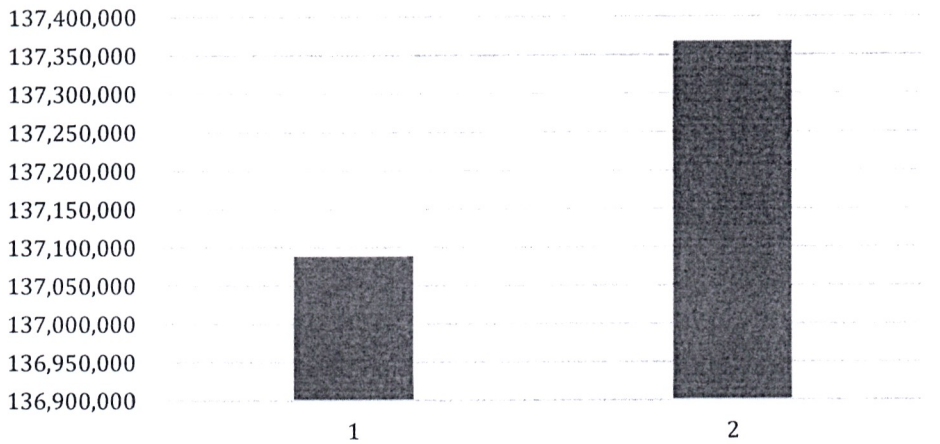


On receipt of the above allocations, Baringo South National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects

with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2020/2021, we received 65% of the normal Constituency funding equivalent to Kshs 89,300,000.00 and Kshs 65,367,724 which was an allocation for the financial year 2019/2020 but was received in after the close of the financial 2019/2020 hence spilled to financial year 2020/2021 therefore the total amount received in the financial year 2020/2021 is Kshs 154,667,724 these funds were then disbursed to earmarked projects.

At the close of financial year 2020/2021 we had undisbursed allocation of Kshs 63,554,916 from normal funding had not been received from NG-CDF Board

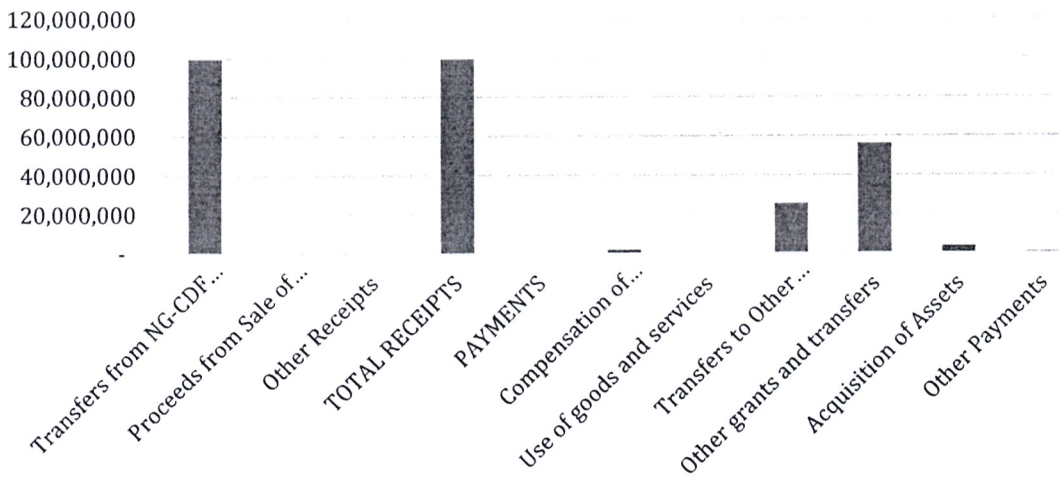
**COMPARISON OF ALLOCATION OF FY
 2019/2020 AND 2020/2021**



Sector Prioritization

During the year 2020/2021, transfers to other Government Units (Primary, Secondary and Tertiary) was allocated kshs 59,425,000 was utilized in the year under review, , Other grants and transfers (Bursary, Security and Emergency) was allocated Kshs 79,652,258 to be utilized in the year under review. Other allocations are the statutory allocations which consist of administration and monitoring and evaluation.

RECEIPT AND PAYMENT



Achievements and Major Undertakings

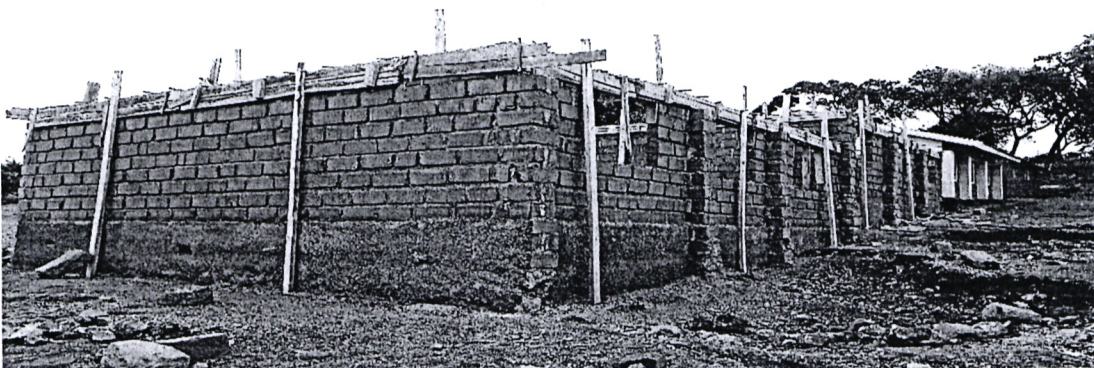
During the year, Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other projects are complete while others are expected to be completed in the FY 2021/2022. Provided below is the current status of completed and ongoing projects in the constituency for the financial year 2020/2021



Kapkoibai Primary School – Construction Of 1 Classroom



Sogon Chiefs Office -Construction Of Chiefs Office



Karne Secondary School – Ongoing Construction Of 2 Classrooms

Budgetary Appropriations

During the financial year 2020/2021, the overall budget utilization stood at 58% percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 89,300,000.00 for Financial year 2020/2021 and 65,367,724 for Financial year 2019/2020 which was received from normal funding in the year under review. The total amount received in Financial year 2020/2021 is Kshs 154,667,724 and undisbursed fund as at close 2020/2021 is Kshs 63,554,916

During the year under review a total of Kshs 154,667,724 was received and balance brought forward to 2020/2021 of kshs 22,929,254 totaling to kshs 177,596,978 to be utilized against kshs 152,901,218 and balance carried forward in 2020/2021 of Kshs 24,695,760

Development Planning

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

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. These encompass, floods in the projects implementation sites, sometimes swept way and destroy building materials especially in ilchamus and mukutani ward, this year we experienced heavy rains which led to destruction and flooding of roads making it difficult to transport materials to the sites resulting to delay in completion of projects. COVID – 19 pandemic also affected the implementation of projects since schools country wide closed and most principles and head teachers who are the secretaries and custodian of the school records come from distant residents.

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

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

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

Baringo South Constituency
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		the constituency		and 5chiefs offices
Environment	-To increase sustainable environmental management	- increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions for watering the planted trees.	- Number primary and secondary schools that the NG-CDF has planted trees -Number of water tanks installed in education institutions	- In the financial year 2020/2021 NG-CDF allocated 2% of its total allocation to promote construction of toilets and purchase of water tanks for water harvesting. The projects benefited 5 schools
Sports	-To engage the youths on sport activities to promote talent, peace and unity	Improved talents in sport activities Unite youths in development matters	-Number of youths engage in sport activities -new number of sports talent within the constituency	In the financial year 2020/2021 , the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity. This was not implemented due to COVID – 19

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

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- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

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

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

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

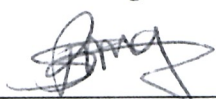
The Accounting Officer in charge of the NGCDF-Baringo South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Baringo South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of NG-CDF Baringo South transactions during the financial year ended June 30, 2021, and of the NG-CDF Baringo South financial position as at that date. The Accounting Officer charge of the NGCDF- Baringo south Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Baringo South Constituency financial statements were approved and signed by the Accounting Officer on 14/06/2022 2022.



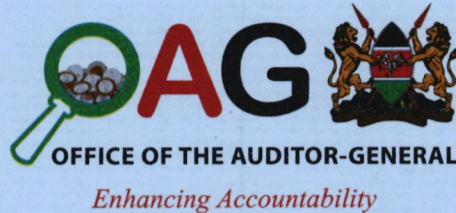
Chairman NGCDF Committee
Name: Samuel Bungei



Fund Account Manager
Name: Bungale Masudi

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo South Constituency set out on pages 18 to 62, which comprise the statement of assets and liabilities as at 30 June, 2021 and the statement of receipt and payments, statement of cash flows and summary statement of

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement receipts and payments and Note 7 to the financial statements, reflects other grants and other payments of Kshs.79,652,258. Included in the balance is an amount of Kshs.37,952,258 in respect of bursary payments to secondary schools and tertiary institutions. However, review of the supporting schedules and ledger indicated a balance of Kshs.24,315,500 resulting in an unexplained variance of Kshs.13,636,758.

In the circumstances, the accuracy and completeness of bursary payments of Kshs.37,952,258 could not be confirmed.

2. Unaccounted for Transfers to Primary Schools

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units of Kshs.59,425,000. Included in the balance, are transfers of Kshs.27,650,000 out which an amount of Kshs.9,800,000 was not supported with payment vouchers and evidence of acknowledgement of receipts by the respective institutions.

In the circumstances, accuracy and completeness of transfers of Kshs.9,800,000 to primary schools could not be confirmed.

3. Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balances of Kshs.24,695,760. Review of the bank reconciliation statement for the month of June, 2021 revealed payments in the cashbook and not in bank statements amounting to Kshs.16,249,450, which included stale cheques amounting to Kshs.5,703,799. However, the stale cheques had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.24,695,760 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual receipts on comparable basis of Kshs.241,151,894 and Kshs.177,596,978 respectively resulting to underfunding of Kshs.63,554,916 or 26%.

Further, the statement also reflects a final expenditure budget and actual expenditure incurred on comparable basis of Kshs.241,151,894 and Kshs.152,901,218 respectively resulting to an overall budget underutilization of Kshs.88,250,676 or 37%.

The underfunding and under absorption of funds affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, Management had not resolved the issues nor disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates.

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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis of Conclusion

Defects and Anomalies in Projects Implementation

During the year under review, seven (7) projects with a total allocation of Kshs.8,300,000 were sampled for audit inspection in the month of April, 2022. Defects and other anomalies were observed as outlined at Appendix I.

In the circumstances, value for money may not have been realised from the expenditure on the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 September, 2022

Appendix I: Defects and Anomalies in Projects Implementation

No.	Project	Description	Amount (Kshs.)	Observation
1	Marigat Integrated Primary School	Completion of 2 classrooms; fixing of fascia board, plastering, fixing of doors and windows, glazing, painting works and branding	700,000	<ul style="list-style-type: none"> - There were enormous cracks on the floor extending to the walls. - The floor had holes. - The wood used for the ceiling had cracks and was degraded.
2	Marigat Integrated Day Secondary School	Completion of 1 classroom; fixing of fascia board, plastering, fixing of doors and windows, glazing, painting works and branding	400,000	<ul style="list-style-type: none"> - The project was not branded. - There were enormous cracks on the floor extending to the walls. - The floor had holes. - The wood used for the ceiling had cracks and was degraded
3	Perkerra Secondary School	Completion of 2 classrooms; fixing of fascia board, plastering, fixing of doors and windows, glazing, painting works and branding	400,000	<ul style="list-style-type: none"> - Project was branded for the year 2019/2020. - There were enormous cracks on the floor extending to the walls. - Poor paint works
4	KMTC Marigat	Fencing of compound measuring 2 acres using concrete posts and chain-link Kshs. 1,000,000 and construction of gate (installation of 8 concrete pillars, brick walling and designing, plastering, installation of grill and ring beam, metal double doors for entrance and exit paths, plastering, painting and	2,000,000	<ul style="list-style-type: none"> - The whole land comprising 5 acres was fenced and not the 2 acres. - The fence comprised chain link and metal post and not pillars as per Bills of Quantities. - The gate did not have the 8 concrete pillars, brick walling and designing, plastering, installation of grill and ring beam. - Some parts of the fence were vandalised and almost collapsing. - A toilet was constructed which was not part of the BoQ

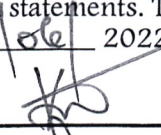
No.	Project	Description	Amount (Kshs.)	Observation
		branding) - Kshs. 1,000,000		
5	Marigat Sub County Critical Infrastructure Protection Unit	Construction of a gate measuring 12ft by 10ft (4 concrete pillars, brick walling in between the pillars and ring beam and steel door installation) - Kshs.300,000; and fencing of 5 acres with brick posts and chain link to completion - Kshs.1,000,000	1,300,000	<ul style="list-style-type: none"> - The gate was measured to be 7m by 2.3m. - The gate was broken. - The fence was vandalised at several sections. - The 4 concrete pillars, brick walling in between the pillars and ring beam and steel door installation were not constructed as per BoQ. - The fence was not constructed with brick posts and chain link to completion but rather, with chain link and metal rods. - 2 toilets were converted to bathrooms.
6	Koriema Shopping Centre	Installation of 22M high mast security lights, 6 in number of 400 watts Led Floodlights	2,500,000	<ul style="list-style-type: none"> - The floodlight was not branded.
7	Perkerra Secondary School	2 teachers, 3 door toilet	1,000,000	The project was not branded. The toilets were 1 teacher and 2 door toilets, contrary to the BoQ.
Total			8,300,000	

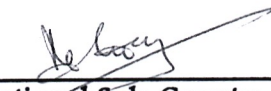
Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	154,667,724	111,774,838
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		154,667,724	111,774,838
PAYMENTS			
Compensation of employees	4	2,285,542	2,126,866
Use of goods and services	5	11,538,418	8,274,244
Transfers to Other Government Units	6	59,425,000	77,266,007
Other grants and transfers	7	79,652,258	20,881,500
Acquisition of Assets	8	-	-
Other Payments	9	-	1,977,336
TOTAL PAYMENTS		152,901,218	110,525,953
SURPLUS/DEFICIT		1,766,506	1,248,885

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo South Constituency financial statements were approved on 17/06/2022 and signed by:


Fund Account Manager
Name: Bungale Masudi


National Sub-County
Accountant
Name: Festo K. Saina
ICPAK M/No: 5627


Chairman NG-CDF Committee


Name: Samuel Bungei

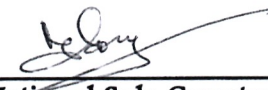
Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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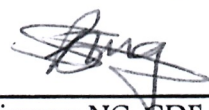
VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	24,695,760	22,929,254
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		24,695,760	22,929,254
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		24,695,760	22,929,254
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		24,695,760	22,929,254
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	22,929,254	21,680,369
Prior year adjustments	14		-
Surplus/Defict for the year		1,766,506	1,248,885
NET FINANCIAL POSITION		24,695,760	22,929,254

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo South Constituency financial statements were approved on 12/06/2022 and signed by:


 Fund Account Manager
 Name: Bungale Masudi


 National Sub-County
 Accountant
 Name: Festo K. Saina
 ICPAK M/No: 5627


 Chairman NG-CDF Committee
 Name: Samuel Bungei

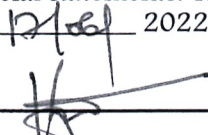
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STATEMENT OF CASHFLOW


		2020-2021	2019-2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	154,667,724	111,774,838
Other Receipts	3	-	-
		154,667,724	111,774,838
Payments for operating activities			
Compensation of Employees	4	2,285,542	2,126,866
Use of goods and services	5	11,538,418	8,274,244
Transfers to Other Government Units	6	59,425,000	77,266,007
Other grants and transfers	7	79,652,258	20,881,500
Other Payments	9	-	1,977,336
		152,901,218	110,525,953
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		1,766,506	1,248,885
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	22,929,254	21,680,369
Cash and cash equivalent at END of the year		24,695,760	22,929,254

Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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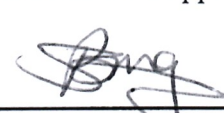
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo South Constituency financial statements were approved on 12/06/2022 and signed by:



Fund Account Manager
Name: Bungale Masudi



National Sub-County
Accountant
Name: Festo K. Saina
ICPAK M/No: 5627



Chairman NG-ODF Committee
Name: Samuel Bungei

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

VIII. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	22,929,254	81,133,761	241,151,894	177,596,978	63,554,916	73.6%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	137,088,879	22,929,254	81,133,761	241,151,894	177,596,978	63,554,916	73.6%
PAYMENTS							
Compensation of Employees	2,373,800	857,100	989,088	4,219,988	2,285,542	1,934,446	54.2%
Use of goods and services	9,964,199	1,072,154	983,688	12,020,041	11,538,418	481,623	96.0%
Transfers to Other Government Units	64,325,000	9,000,000	11,568,040	84,893,040	59,425,000	25,468,040	70.0%
Other grants and transfers	58,225,880	12,000,000	65,587,955	135,813,835	79,652,258	56,161,577	58.6%
Acquisition of Assets	2,200,000		1,504,990	3,704,990	-	3,704,990	0.0%
Other Payments	0		500,000	500,000	-	500,000	0.0%
TOTAL	137,088,879	22,929,254	81,133,761	241,151,894	152,901,218	88,250,676	63.4%

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

- i. The allocation for 2020/2021 is Kshs 137,088,879 and the adjustment was made in column b on the balance brought forward in the financial year 2019/2020 and undischursed fund from the board totalling to Kshs 104,011,661 hence the allocation and unutilized fund totals to Kshs 241,151,540 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 73% which is due 27%
- ii. On the compensation of employees 54% the employee budget was for the 5 staff on contract basis and 2 casual hence leads to our fund expenses at 54%
- iii. On the use of goods and services 96% this due to adjustment for the original budget making the total budget to be high against the expenses.
- iv. On the transfer to other government units, 70% due to adjustment of the original budget
- v. On other grant and transfers, 58% due to adjustment of the original budget
- vi. On Acquisition of assets, 0% as we had no allocated funds to this vote
- vii. On other payment 0% as we had no allocation

Baringo South Constituency
National Government Constituencies Development Fund (NGCDF)
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	88,250,676
Less undisbursed funds receivable from the Board as at 30th June 2021	63,554,916
	24,695,760
Add Accounts payable	0
Less Accounts Receivable	0
Add/ Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	24,695,760

The NGCDF-Baringo South Constituency financial statements were approved on 17 Feb 2022 and signed by:



Fund Account Manager
Name: Bungale Masudi



National Sub-County Accountant
Name: Festo K. Saina
ICPAK M/No:



Chairman NGCDF Committee
Name: Samuel Bungei

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustment		Final Budget 2020/2021 Kshs	Actual on Comparable Basis 30/06/2021 Kshs	Budget Utilization Difference Kshs	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,373,800	857,100	989,088	4,219,988	2,285,542	1,934,446	54.2%
1.2 Committee allowances	1,948,000	672,154	170,775	2,790,929	538,600	2,252,329	19.3%
1.3 Use of goods and services	3,903,533	200,000	110,999	4,214,532	4,245,144	(30,612)	100.7%
TOTAL	8,225,333	1,729,254	1,270,862	11,225,449	7,069,286	4,156,163	63.0%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,400,000		244,300	1,644,300	2,759,440	(1,115,140)	167.8%
2.2 Committee allowances	1,200,000		9,000	1,209,000	865,000	344,000	71.5%
2.3 Use of goods and services	1,512,666	200,000.00	448,614	2,161,280	3,130,234	(968,954)	144.8%
TOTAL	4,112,666	200,000	701,914	5,014,580	6,754,674	(1,740,094)	135%
3.0 Emergency							
3.1 Primary Schools	4,647,000	1,500,000	1,328,769	7,475,769	8,400,000	(924,231)	112.4%
3.2 Secondary schools	1,745,207	1,000,000	1,500,000	4,245,207	6,600,000	(2,354,793)	155.5%
3.3 Tertiary institutions							83.3%

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

	600,000		-		600,000	500,000	100,000	
3.4 Security projects	200,000	900,000	1,000,000		2,100,000	2,350,000	(250,000)	111.9%
TOTAL	7,192,207	3,400,000	3,828,769		14,420,976	17,850,000	(3,429,024)	123.8%
4.0 Bursary and Social Security								
4.1 Primary Schools	-				-			
4.2 Secondary Schools	22,000,000	2,000,000	24,239,153		48,239,153	25,306,058	22,933,095	52.5%
4.3 Tertiary Institutions	10,000,000	600,000	7,212,724		17,812,724	7,184,750	10,627,974	40.3%
4.4 Universities		1,000,000.00	4,512,804		5,512,804	5,461,450	51,354	0.0%
4.5 Social Security								0.0%
TOTAL	32,000,000	3,600,000	35,964,681		71,564,681	37,952,258	33,612,423	53.0%
5.0 Sports	1,733,673	-	5,774,820		7,508,493	-	7,508,493	0.0%
5.1								
5.2								
TOTAL	1,733,673	-	5,774,820		7,508,493	-	7,508,493	0.0%
6.0 Environment								
construction of toilets	2,650,000		5,019,685		7,669,685		7,669,685	0.0%
TOTAL	2,650,000	-	5,019,685		7,669,685	-	7,669,685	0.0%
7.0 Primary Schools Projects (List all the Projects)								
Noosukuro primary school		2,000,000			2,000,000		-	100.0%
Mukutani primary school		2,000,000			2,000,000		-	100.0%
arabal primary school								100.0%

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

				2,000,000	2,000,000	2,000,000	-	
Ngelecha primary school		1,000,000		1,000,000	1,000,000	1,000,000	-	100.0%
Rugus primary school				1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Lakarkar primary school				1,000,000	1,000,000	1,000,000	-	100.0%
maoi primary school				(100,000)	(100,000)	(100,000)	(100,000)	0.0%
kimao primary school				400,000	400,000	400,000	-	100.0%
Kapchumo primary school				(400,000)	(400,000)	(400,000)	(400,000)	0.0%
sitewonin primary school				(22,973)	(22,973)	(22,973)	(22,973)	0.0%
Oldepe osinya primary school				22,973	22,973	22,973	22,973	0.0%
Patkawanin day&boarding pry school				600,000	600,000	600,000	600,000	0.0%
Loboi primary school				(800,000)	(800,000)	(800,000)	(800,000)	0.0%
sereton primary school				600,000	600,000	200,000	400,000	33.3%
loldama primary school				200,000	200,000	200,000	-	100.0%
Ngelecha primary school				(200,000)	(200,000)	(200,000)	(200,000)	0.0%
kaptombes primary school				200,000	200,000	200,000	200,000	0.0%
Ngarie primary school				(200,000)	(200,000)	200,000	(400,000)	-100.0%
sandai primary school				800,000	800,000	800,000	-	100.0%
Kimalel primary school				(700,000)	(700,000)	(700,000)	(700,000)	0.0%
kaburwa primary school				700,000	700,000	700,000	-	100.0%

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

Kaikamuma primary school	400,000			400,000	400,000	-	100.0%
Sukutek primary school	700,000			700,000	700,000	700,000	0.0%
Oldepe osinya primary school	1,200,000			1,200,000	1,200,000	-	100.0%
Mwenge Primary school	1,200,000			1,200,000	1,200,000	-	100.0%
Samburi primary school	500,000			500,000	500,000	-	100.0%
Emarech primary school	500,000			500,000	500,000	-	100.0%
Lakarkar primary school	700,000			700,000	700,000	-	100.0%
Marigat integrated primary school	700,000			700,000	700,000	700,000	0.0%
Sambaka primary school	500,000			500,000	500,000	500,000	0.0%
Sosionte primary school	3,000,000			3,000,000	3,000,000	3,000,000	0.0%
Rugus primary school	1,500,000			1,500,000	1,500,000	1,500,000	0.0%
Kirim primary school	700,000			700,000	700,000	-	100.0%
Kibonjos secondary school	500,000			500,000	500,000	500,000	0.0%
Kibonjos secondary school	1,500,000			1,500,000	1,500,000	1,500,000	0.0%
Sinoni secondary school	1,000,000			1,000,000	1,000,000	1,000,000	0.0%
Koitiilil primary school	400,000			400,000	400,000	400,000	0.0%
kapindasum primary school	1,400,000			1,400,000	1,400,000	1,400,000	0.0%
Ramacha primary school	1,400,000			1,400,000	1,400,000	1,400,000	0.0%
Mukutani primary school	1,400,000			1,400,000	1,400,000	1,400,000	0.0%

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Marigat intergrated day secondary school	400,000				-	400,000	400,000		100%
L Bogoria Girls secondary school	300,000				300,000	300,000	300,000		100%
Kimalel mixed day secondary	2,000,000				2,000,000	2,000,000	2,000,000		100%
Sandai secondary school	500,000				500,000	500,000	500,000		100%
Eldume secondary school	400,000				400,000	400,000	400,000		100%
Perkerra secondary school	400,000				400,000	400,000	400,000		100%
Meisori secondary school	2,400,000				2,400,000	2,400,000	2,400,000		100%
Maoi secondary school-	400,000				400,000	400,000	400,000		100%
Patkawanin day and boarding secondary school	4,500,000				4,500,000	4,500,000	4,500,000	-	100%
Kaptombes secondary school-	400,000				400,000	400,000	400,000	-	100%
Kabel secondary school	1,200,000				1,200,000	1,200,000	1,200,000		0%
Mukutani Day and boarding secondary school	3,000,000				3,000,000	3,000,000	3,000,000	-	100%
Kiserian secondary school	1,000,000				1,000,000	1,000,000	1,000,000		0%
Kineroi secondary school	3,000,000				3,000,000	3,000,000	3,000,000	-	100%
Kapkechir secondary school	2,400,000				2,400,000	2,400,000	2,400,000	-	100%
Karne secondary school-	400,000				400,000	400,000	400,000	-	100%
Kibingor secondary school-	625,000				625,000	625,000	625,000	-	100%
Marigat intergrated day	400,000								0%

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mukutani ACC&Ap offices		500,000	-	500,000	500,000	-	100.0%
Marigat Court Land	1,000,000			1,000,000	1,000,000	-	100.0%
Marigat Sub County Critical Infrastructure Protection Unit	1,300,000			1,300,000	1,300,000	-	100.0%
Kimoriot chiefs office	768,040			768,040	768,040	-	100.0%
Noosukuro Rapid Deployment Unit Camp	150,000			150,000	150,000	150,000	0.0%
Kaptich chiefs office	431,960			431,960	431,960	-	100.0%
Bekibon chiefs office	1,400,000			1,400,000	1,400,000	-	100.0%
Mochongoi police station	1,350,000			1,350,000	1,350,000	-	100.0%
Ramacha General Service Unit camp	650,000			650,000	400,000	250,000	61.5%
Marigat prison	1,000,000			1,000,000	1,000,000	-	100.0%
Ramacha General Service Unit camp	400,000			400,000	400,000	-	100%
Marigat police station	1,500,000			1,500,000	1,500,000	-	100%
Arabal Chiefs Office	2,500,000			2,500,000	2,500,000	-	100%
mukutani ACC&Ap offices	2,200,000			2,200,000	2,200,000	2,200,000	0%
TOTAL	14,650,000	5,000,000	15,000,000	34,650,000	23,850,000	10,800,000	69%
11.0 Acquisition of assets							
11.1 Motor Vehicles (including motorbikes)				-		-	
11.2 Construction of CDF office	2,200,000.00		1,504,990	3,704,990	-	3,704,990	0%

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	2,200,000	-	1,504,990	3,704,990	-	3,704,990	
Other payments	-	-	500,000	500,000	-	500,000	0%
UNALLOCATED FUND	-	-	-	-	-	-	#DIV/0!
TOTAL	137,088,879	22,929,254	81,133,761	241,151,894	152,901,218	88,250,676	63.4%

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Baringo 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.

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

The 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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error

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occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

15. Related Party Transactions

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

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
	AIE NO ...B047282		43,774,838
Normal Allocation	AIE NO ...B047366		4,000,000
	AIE NO ...B047802		18,000,000
	AIE NO ...B049229		15,000,000
	AIE NO ...B096532		16,000,000
	AIE NO ...B104241		15,000,000
	AIE NO. B 124761	1,000,000	
	AIE NO. B 104933	56,867,724	
	AIE NO. B 124893	8,500,000	
	AIE NO. B 119698	12,000,000	
	AIE NO. B 119738	7,800,000	
	AIE NO. B 128348	10,000,000	
	AIE NO. B 132093	6,000,000	
	AIE NO. B 138761	12,000,000	
	AIE NO. B 126057	9,000,000	
	AIE NO. B 126346	11,000,000	
	AIE NO. B 105133	7,500,000	
	AIE NO. B105191	13,000,000	
Conditional Grants			
Receipt from other Constituency			
TOTAL		154,667,724	111,774,838

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2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,275,342	1,689,066
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	424,600
Employer Contributions Compulsory national social security schemes	10,200	13,200
TOTAL	2,285,542	2,126,866

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	42,777	100,000
Electricity	-	15,465
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	23,410	109,210
Domestic travel and subsistence	240,600	892,600
Printing, advertising and information supplies & services	0	0
Rentals of produced assets		-
Training expenses	2,666,788	51,000
Hospitality supplies and services	713,511	869,645
Other committee expenses	161,190	2,165,700
Committee allowance	4,499,400	831,500
Insurance costs		-
Specialised materials and services		17,850
Office and general supplies and services	1,117,038	798,270
Fuel , oil & lubricants	2,073,704	1,596,008
Other operating expenses	-	-
Bank service commission and charges	-	12,678
Security operations		-
Routine maintenance - vehicles and other transport equipment	-	787,875
Routine maintenance- other assets	-	26,443
TOTAL	11,538,418	8,274,244

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	27,650,000	40,316,007
Transfers to Secondary Schools	29,775,000	35,950,000
Transfers to Tertiary Institutions	2,000,000	1,000,000
TOTAL	59,425,000	77,266,007

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	25,306,058	815,500
Bursary -Tertiary (see attached list)	12,646,200	566,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	23,850,000	12,600,000
Sports Projects (see attached list)	-	-
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	17,850,000	6,900,000
TOTAL	79,652,258	20,881,500

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

Strategic Plan	-	1,977,336
ICT Hubs	-	-
		-
TOTAL	-	1,977,336

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10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Kenya Commercial Bank, Marigat Branch . Baringo South NG-CDF</i>	<i>A/C no.1103775839</i>	24,695,760	22,929,254
Equity Bank		-	-
		-	-
TOTAL		24,695,760	22,929,254
10B: CASH IN HAND)			
		2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

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

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

[Provide short appropriate explanations as necessary]

	2020-2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Bank accounts	22,929,254	21,680,369
Cash in hand		
Imprest		
TOTAL	22,929,254	21,680,369

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	22,929,254	-	22,929,254
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	22,929,254	-	22,929,254

****** *The adjusted balances are not carried down on the face of the financial statement.*

(Entity to provide disclosure on the adjusted amounts)

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

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

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

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

17.3: UNUTILIZED FUND (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	1,934,446	1,846,188
Use of goods and services	481,623	2,055,842
Amounts due to other Government entities (see attached list)	25,468,040	20,568,040
Amounts due to other grants and other transfers (see attached list)	56,161,577	77,536,601
Acquisition of assets	3,704,990	1,504,990
Others (<i>specify</i>)- Audit fee	500,000	500,000
Funds pending approval		
Total	88,250,676	104,011,661

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	29,525,572	31,772,607
	29,525,572	31,772,607

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
		-		
Compensation of employees		1,934,446	1,846,188	
Use of goods & services		481,623	2,055,842	
Amounts due to other Government entities				
Primary		22,300,000	12,708,000	
Secondary		3,168,040	7,860,040	
tertiary institutions				
Sub-Total		25,468,040	20,568,040	
Amounts due to other grants and other transfers				
Emergrncy		(3,429,024)	6,228,769	
Sports		7,508,493	5,774,820	
Environment		7669685	5,019,685	
Bursary		33,612,423	39,513,327	
Security		10,800,000	21,000,000	
Sub-Total		56,161,577	77,536,601	
Acquisition of assets				
construction CDF office		3,704,990	1,504,990	
Others (specify)				
Audit Fee		500,000	500,000	
Sub-Total		4,204,990	2,004,990	
Funds pending approval				
Grand Total		88,250,676	104,011,661	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	21,945,621	-	-	21,945,621
Transport equipment		-	-	
Office equipment, furniture and fittings	4,185,450	-	-	4,185,450
ICT Equipment, Software and Other ICT Assets		-	-	
Other Machinery and Equipment	5,123,891	-	-	5,123,891
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	31,254,962			31,254,962

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

PMC	BANK	ACCOUNT NUMBER	BALANCES 2020-2021	BALANCE 2019-2020
LOROPIL PRIMARY SCHOOL	KCB	1112027408	351332	
SUKUTEK PRY SCHOOL	KCB	1198588292	236533	
KAPKUIKUI PRY SCHOOL	KCB	1119565294	261299	
SANDAI PRIMARY SCHOOL	KCB	1136613366	16685	
ARABAL PRIMARY SCHOOL	KCB	1240766343	959	
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	938268	
KAMUGA PRIMARY SCHOOL	KCB	1252425317	1442	
TUIYONO PRIMARY SCHOOL	KCB	1276811748	1680	
LAKARKAR PRIMARY SCHOOL	KCB	1267763396	6817	
POI HILL PRIMARY SCHOOL	KCB	1176933833	1427	
KOIMUGUL PRIMARY SCHOOL	KCB	1159750122	2484734	
YATOI PRIMARY SCHOOL	KCB	1276811748	1680	
LOBOI PRIMARY SCHOOL	KCB	1266869476	7784	
LOLDAMA PRIMARY SCHOOL	KCB	1265924589	2025	
NGARIE PRIMARY SCHOOL	KCB	1264459130	10	
LAMALOK PRIMARY SCHOOL	KCB	1159470871	16880	
TUYONO PRIMARY SCHOOL	KCB	1276811748	1680	
MWENGE PRIMARY SCHOOL	KCB	1285915674	1200010	
SAMBURI PRIMARY SCHOOL	KCB	1204282293	500999	
KAMPI YA SAMAKI PRY SCHOOL	KCB	1111005621	310045	
KIMALEI PRIMARY SCHOOL	KCB	1272883566	3216	
KIMOIGUT PRIMARY SCHOOL	KCB	1168322782	747	
KAPCHUMO PRIMARY SCHOOL	KCB	1264438575	2592	
SOGON PRIMARY SCHOOL	KCB	1109630425	2249	
YATOI PRIMARY SCHOOL	KCB	1276811748	1680	
EMARICH PRIMARY SCHOOL	KCB	1182420850	3109	
YATOI PRIMARY SCHOOL	KCB	1276811748	1680	
ITI PRIMARY SCHOOL	KCB	1171118813	948	
PARKARIN PRIMARY SCHOOL	KCB	1176293710	479	
KAPKOIBAI PRIMARY SCHOOL	KCB	1138003778	943	
KATKAMUMA PRIMARY SCHOOL	KCB	1272822486	2259	
SIGINWO PRIMARY SCHOOL	KCB	1134466587	213197	
LOROPIL PRIMARY SCHOOL	KCB	1112027408	351332	
OLDEPE OSINYA PRIMARY SCHOOL	KCB	1115994352	255302	
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	938268	
BARNGELECH PRIMARY SCHOOL	KCB	1240277881	891	
SIGINWO PRIMARY SCHOOL	KCB	1134466587	213197	

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MARIGAT INEGRATED SEC SCH.	KCB	1114392138	23129
KIBINGOR SEC SCHOOL	KCB	1171558821	799
LOITIP GIRLS SEC SCHOOL	KCB	1171234872	2509694
PERKERRA SECONDARY SCHOOL	KCB	1161797556	4989
SANDAI SECONDARY SCHOOL	KCB	1115940554	548
MAOI SECONDARY SCHOOL	KCB	1182855091	5724
ELDUME SECONDARY SCHOOL	KCB	1158702957	433264
KAPTOMBES SECONDARY SCHOOL	KCB	1266916490	2805
KIBINGOR SECONDARY SCHOOL	KCB	1171558821	799
MARIGAT INTERGRATED SEC SCHOOL	KCB	1114392138	23129
LAKE BOGORIA SECONDARY SCHOOL	KCB	1130583384	333
PATKAWANIN SECONDARY SCHOOL	KCB	1151439770	82094
SENETWO SECONDARY SCHOOL	KCB	1167652886	2500244
KAPKECHIR SECONDARY SCHOOL	KCB	1264904576	833639
KIMALEL SECONDARY SCHOOL	KCB	1116814056	2000186
MUKUTANI SEC SCHOOL	KCB	1271902508	921266
ELDUME SECONDARY SCHOOL	KCB	1158702957	433264
KARNEE SECONDARY SCHOOL	KCB	1272394212	218015
KISERIAN SECONDARY SCHOOL	KCB	1111335036	563072
MARIGAT INTERGATED DAY SEC SCH.	KCB	1114392138	23129
KINEROI SECONDARY SCHOOL	KCB	1284937860	848332
TULUNGOI SEC SCHOOL	KCB	1202192289	11430
MEISORI SECONDARY SCHOOL	KCB	1266477799	2405204
NGAMBO SEONDARY SCHOOL	KCB	1111765049	3052
KMTC - MARIGAT	KCB	1284750434	5331
SOGON CHIEFS OFFICE	KCB	1270640631	192813
KIMORIOT CHIEFS OFFICE	KCB	1257468537	199819
CHEBINYINY CHIEFS OFFICE	KCB	1264780346	845930
MUKUTANI POLICE STATION	KCB	1241269203	330850
RDU NOOSUKURO	KCB	1275029353	451020
MARIGAT SUB COUNTY CRITICAL UNIT	KCB	1284131874	506350
KORIEMA SHOPPING CENTRE	KCB	1284863018	70400
KABEL SHOPPING CENTRE	KCB	1284937917	69967
MARIGAT TOWN LOWER MARKET	KCB	1284937933	111915
KIMORIOT CHIEFS OFFICE	KCB	1257468537	199819
NOOSUKURO RDU CAMP	KCB	1275029353	451020
SOGON ASSISTANT CHIEFS OFFICE	KCB	1270640631	192813
MARIGAT POLICE STATION	KCB	1241281890	2819
SALABANI CHIEFS OFFICE	KCB	1136035850	1453
ILCHAMUS CHIEFS OFFICE	KCB	1138857785	239305

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MARIGAT SUB COUNTY CIPU	KCB	1284131874	506350	
LAKE BOGORIA SEC SCHOOL	KCB	1130583384	333	
PERKERA DAY SEC SCHOOL	KCB	1161797556	4989	
PATKAWANIN SEC SCHOOL	KCB	1151439770	82094	
ARABAL PRIMARY SCHOOL	KCB	1240766343	959	
LAKE BOGORIA SECONDARY SCHOOL	KCB	1130583384	333	
PATKAWANIN SECONDARY SCHOOL	KCB	1151439770	82094	
LOROPIL PRIMARY SCHOOL	KCB	1112027408	351332	
BARNGELECH PRIMARY SCHOOL	KCB	12400277881	891	
MAKOBE PRIMARY SCHOOL	KCB	1285915909	467840	
OL- ARABAL PRIMARY SCHOOL	KCB	1285112687	497950	
CHELABA PRIMARY SCHOOL	KCB	1285455908	279950	
CHEPKOTOYAN PRIMARY SCHOOL	KCB	1119558654	1944	
KOITILIL PRIMARY SCHOOL	KCB	1286014425	930	
MAKOBE PRIMARY SCHOOL	KCB	1285915909	467840	
CHEPLOCH PRIMARY SCHOOL	KCB	1125147032	19226	
MUKUTANI POLICE STATION	KCB	1241269203	330850	
ALICE INGUM PRIMARY SCHOOL	KCB	1286857562	372830	
MUKUTANI PRIMARY SCHOOL	KCB	1252829469	2700	
MOCHONGOI POLICE STATION	KCB	1286974895	1	
KORIEMA PRIMARY SCHOOL	KCB	1288107064	-	
MAOI PRIMARY SCHOOL	KCB	1182855091	-	6,915
KIMAO PRIMARY SCHOOL	KCB	1200548361	-	331,195
NTEPES PRIMARY SCHOOL	KCB	1209952904	-	113,099
POI HILL PRIMARY SCHOOL	KCB	1176933833	-	1,618
KAPCHUMO PRIMARY SCHOOL	KCB	1264438575	-	1,655
MBECHOT PRIMARY SCHOOL	KCB	1146433425	-	2,672
MARIGAT PRIMARY SCHOOL	KCB	1233391135	-	913,539
EMARECH PRIMARY SCHOOL	KCB	1182420850	-	278
BARKIPI PRIMARY SCHOOL	KCB	1266500138	-	2,055
SUKUTEK PRIMARY SCHOOL	KCB	1198588292	-	111,820
NOOSUKURO PRIMARY SCHOOL	KCB	1135037787	-	39,585
SITWONIN PRIMARY SCHOOL	KCB	1157894305	-	791
OLDEPE OSINYA PRIMARY SCHOOL	KCB	1115994352	-	1,367
PATKAWANIN PRIMARY SCHOOL	KCB	1240123892	-	1,454
LOBOI PRIMARY SCHOOL	KCB	1266869476	-	8,975
SERETON PRIMARY SCHOOL	KCB	1103722352	-	201,024
LAKARKAR PRIMARY SCHOOL	KCB	1267763396	-	58,575
KIMALEL PRIMARY SCHOOL	KCB	1272883566	-	3,849

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LAKE BOGORIA PRIMARY SCHOOL	KCB	1117656977	-	6,049
KAPTOMBES PRIMARY SCHOOL	KCB	1115775189	-	5,015
LOLDAMA PRIMARY SCHOOL	KCB	1265924589	-	58,975
NGELECHA PRIMARY SCHOOL	KCB	1273059255	-	975
KATKAMUMA PRIMARY SCHOOL	KCB	1272822486	-	3,975
NGARIE PRIMARY SCHOOL	KCB	1264459130	-	254,075
KIRIM PRIMARY SCHOOL	KCB	1272884678	-	3,975
KIMOROK PRIMARY SCHOOL	KCB	1134544774	-	803,412
KAPKOIBAI PRIMARY SCHOOL	KCB	1138003778	-	303,090
LOBERER PRIMARY SCHOOL	KCB	1240314655	-	300,403
TEBEL PRIMARY SCHOOL	KCB	1178868230	-	300,401
BARNGELECH PRIMARY SCHOOL	KCB	1240277881	-	500,218
TEMBERERWE PRIMARY SCHOOL	KCB	1240111398	-	300,270
CHEPKOTOYAN PRIMARY SCHOOL	KCB	1119558654	-	193,255
LOOSAMPUMPUR PRY SCHOOL	KCB	1242811419	-	456,164
ARABAL PRIMARY SCHOOL	KCB	1240766343	-	246,510
KONGASIS PRY SCHOOL	KCB	1205761136	-	13,864
TULWOPSOO PRY SCHOOL	KCB	1205585060	-	300,465
SAMBAKA PRY SCHOOL	KCB	1117358291	-	999,720
SALABANI PRY SCHOOL	KCB	1156803535	-	1,200,639
KAILER PRY SCHOOL	KCB	1169951953	-	907,895
LABOS PRY SCHOOL	KCB	1201347947	-	282,878
ENDAO PRY SCHOOL	KCB	1200546377	-	1,201,205
PARKARIN PRY SCHOOL	KCB	1176293710	-	1,001,858
ITI PRY SCHOOL	KCB	117118813	-	970,890
KISERIAN PRY SCHOOL	KCB	1137586125	-	4,312
MEISORI DAY SECONDARY SCH.	KCB	1266477799	-	6,395
KAMAILEL SECONDARY SCHOOL	KCB	1177310333	-	1,035
BARSEMOI DAY SEC SCHOOL	KCB	1171092512	-	4,885
KAPTOMBES SEC SCHOOL	KCB	1266916490	-	2,001,269
KAPKECHIR SEC SCHOOL	KCB	1264904576	-	33,450
SANGARAU SEC SCHOOL	KCB	1111926271	-	204,979
KORIEMA SEC SCHOOL	KCB	1131876776	-	4,330
NGAMBO SEC SCHOOL	KCB	1111765049	-	1,219,643
KIBINGOR SEC SCHOOL	KCB	1171558821	-	408,219
LAKE BOGORIA SEC SCHOOL	KCB	1130583384	-	20,835
TULUONGOI SEC SCHOOL	KCB	1202192289	-	600,621
SALABANI SEC SCHOOL	KCB	1137717092	-	503,510

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KIMALEL SEC SCHOOL	KCB	1116814056	-	1,500,564
SANDAI SEC SCHOOL	KCB	1115940554	-	975,925
ELDUME SEC SCHOOL	KCB	1158702957	-	2,000,895
NGENYILEL SEC SCHOOL	KCB	1182477070	-	1,191
CHEBORUSWO SEC SCHOOL	KCB	1161158596	-	291,407
NGARIE SEC SCHOOL	KCB	1146400187	-	500,665
PERKERRA SEC SCHOOL	KCB	1161797556	-	1,972,731
MAOI SEC SCHOOL	KCB	1270861778	-	1,999,395
KAPTOMBES SEC SCHOOL	KCB	1266916490	-	2,001,269
KARNEE SEC SCHOOL	KCB	1272394212	-	1,043,400
SENETWO SEC SCHOOL	KCB	1167652886	-	244
NGELECHA AP CAMP	KCB	1253122784	-	6,855
BEKIBON CHIEFS OFFICE	KCB	1265396043	-	11,520
SALABANI CHIEFS OFFICE	KCB	1136035850	-	200,264
KIMORIOT CHIEFS OFFICE	KCB	1203900171	-	329,787
SOGON CHIEFS OFFICE	KCB	1270640631	-	4,495
KAPTICH CHIEFS OFFICE	KCB	1272823997	-	8,495
SIRWET CHIEFS OFFICE	KCB	1273689798	-	8,735
TINOMOI CHIEFS OFFICE	KCB	1272616126	-	4,035
KASIELA CHIEFS OFFICE	KCB	1272657442	-	5,595
CHEBINYINY CHIEFS OFFICE	KCB	1264780346	-	7,235
KIBINGOR CHIEFS OFFICE	KCB	1199878677	-	66,731
SOSSION CHIEFS OFFICE	KCB	1253454345	-	1,401,049
TOTAL			29,525,572	31,772,607

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BARINGO SOUTH/CDF/VOL .I/7	Salabani Chiefs Office - All the activities defined in the code list of Plastering, keying, cementing the floor and painting were not carried out despite full disbursements of the funds on 3 March 2020. As at 24 February 2021 the project was almost one year late from the date of releasing funds.-	The NG-CDFC had allocated an additional fund completion and construction of toilets as the disbursed fund was not enough evidenced by the codelist 2019/2020	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL .I/7	There is no risk management policy in place and even the safety measures to the people and the building are not in place like insurance to the building and fire extinguishers.	The risk management policy is in the process of implementation	Awaiting discussion with the respective parliamentary committee	
BARINGO SOUTH/CDF/VOL .I/7	Unsupported payments in cashbook Examination of cashbook revealed an amount paid to a contractor M/s Bellion Hardware of Kshs.2,765,000 which was made vide cheque number 5299 dated 30 January 2020. However, this payment has not been supported with CDFC minutes, deposits register, payment certificates among other documents	This were retention during various payment of M/S Bellion hardware for construction of NG-CDF offices which were accrued and written in one cheque after the cheques becoming stale	Awaiting discussion with the respective parliamentary committee	

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