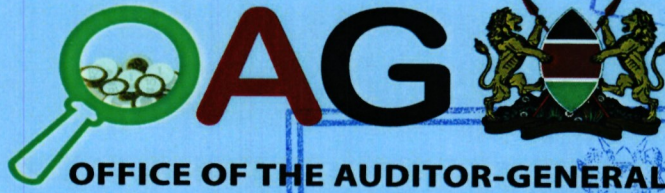


REPUBLIC OF KENYA

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THE AUDITOR-GENERAL

ON

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

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





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

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special

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provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

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

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- 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 2020 and who had direct fiduciary responsibility were:

N	Designation	Name
o		
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Anthony Macharia
3.	Chairman NGCDFC	Augustine Kiplagat
4.	Member NGCDFC	Jennifer Chepkwony

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BARINGO CENTRAL Constituency Headquarters

P.O. Box 546
NGCDF Building
COUNTY COMMISSIONERS COMPOUND
KABARNET, KENYA

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(f) NGCDF BARINGO CENTRAL Constituency Contacts

Telephone: (254) 720130252

E-mail: cdfbaringocentral@ngcdf.go.ke

Website: www.go.ke

(g) NGCDF BARINGO CENTRAL Constituency Bankers

1. Kenya Commercial Bank
Kabarnet branch
Account Number: 1103775839
P.O Box 175-30400
Kabarnet, Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

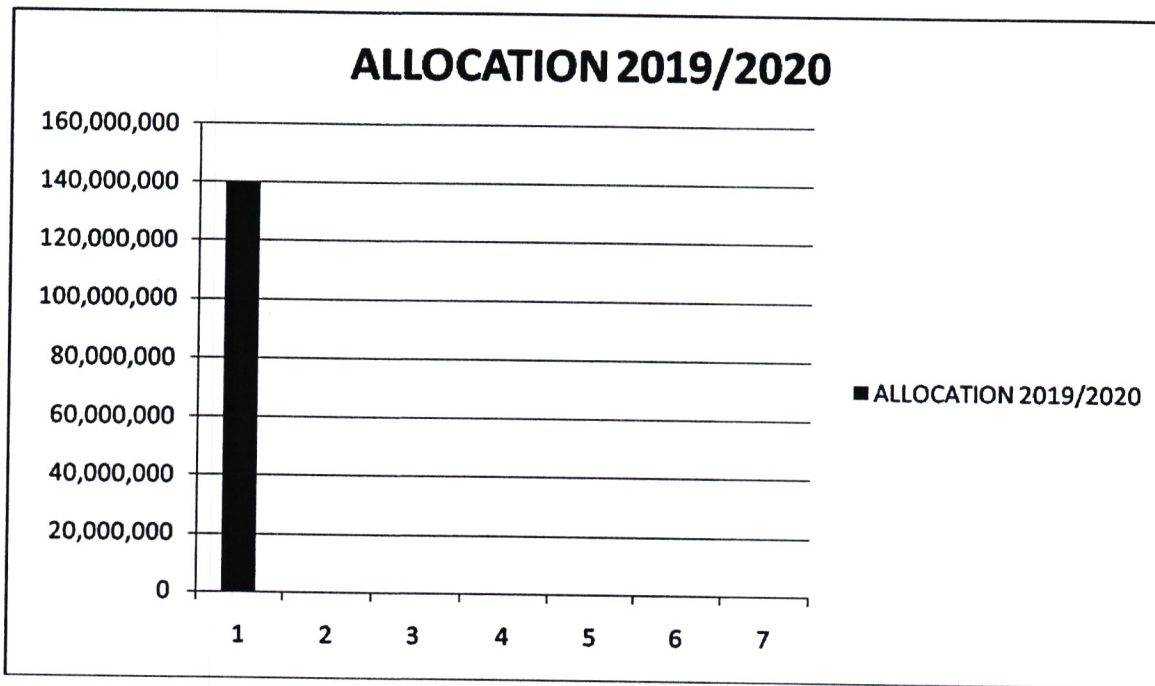
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II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Baringo Central Constituency for the financial year ended 30th June 2020 During the year, the Constituency was allocated Kshs 137,367,724 and unreleased allocation of Kshs 58,673,321. for the previous year 2018/2019 totalling to Kshs. 196,041,045

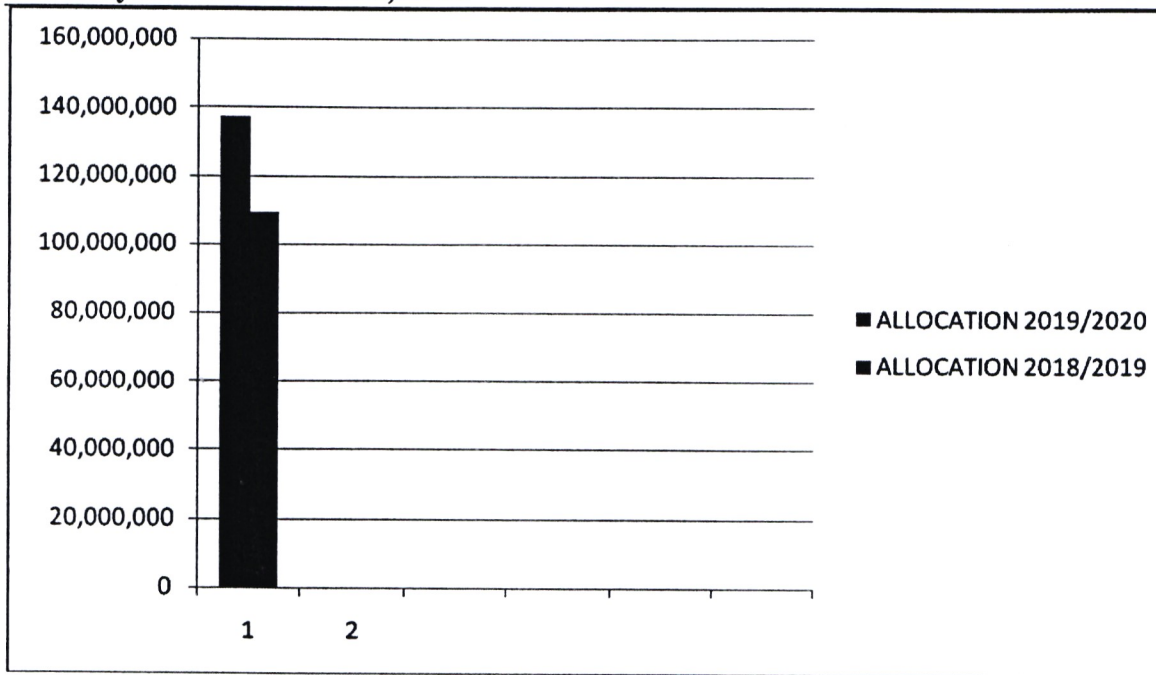


On receipt of the above allocations, Baringo Central National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the year, we received Kshs. 125,840,876 whereby 58,673,321 was allocation for 2018/2019 and Kshs. 68,000,000 as 2019/2020 allocation.

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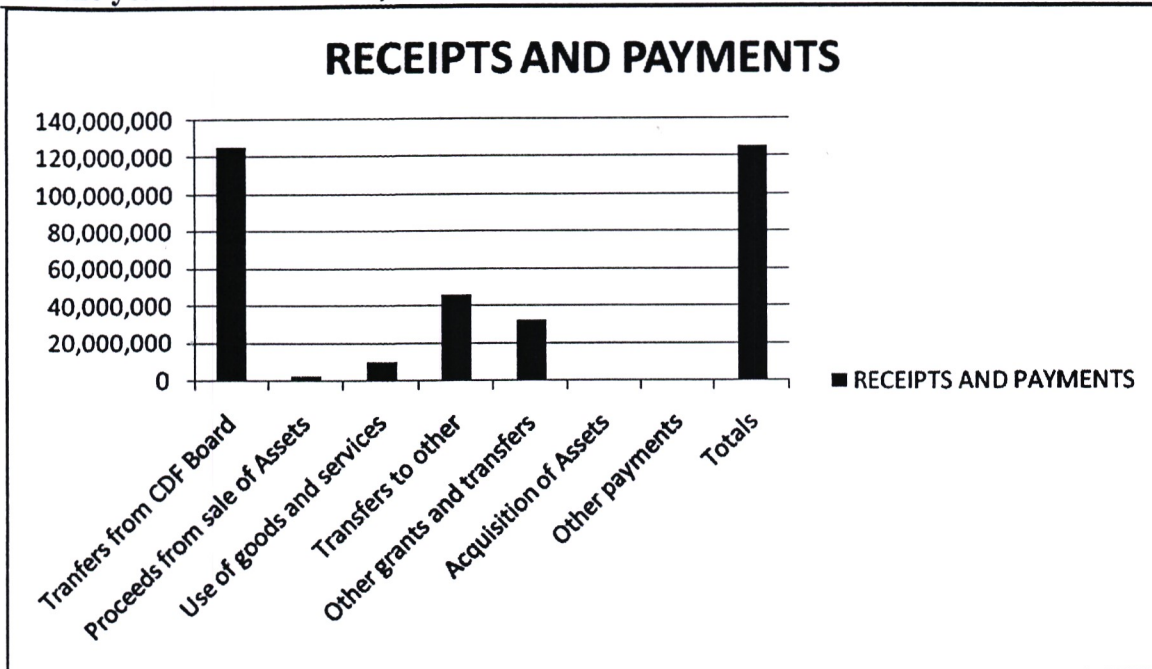


Comparison of budget of financial year 2019/2020 and 2018/2019

Sector Prioritization

During the year, a total of Kshs 46,027,027 was allocated as transfers to other Government Units which consist of transfers to primary schools and secondary schools , The Committee also allocated Kshs 32,846,700 to other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment, security and emergency. Other allocations are the statutory allocation which consist of administration and monitoring and evaluation

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Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 22,907,350 as bursary to needy students in secondary, tertiary institutions and universities and this benefitted a total of 2465 students in addition to 200 students in driving school. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks, beds. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other major projects undertaken during the year include construction of classrooms and Chiefs offices as shown below;

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MOI TIMOWO PRY SCHOOL- 1 CLASSROOM KAPSOGO PRY SCHOOL-2 CLASSROOMS



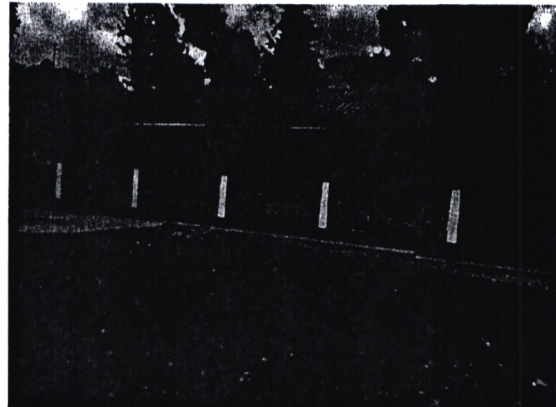
**KAPKOKWON PRY SCHOOL-
CONSTRUCTION OF ADMINISTRATION BLOCK**



KIBOINO DAY SEC.SCHOOL- CONSTRUCTION OF TOILET



MANAACH PRY SCHOOL- 1 CLASSROOM



KABASIS PRY SCHOOL-BOYS DORMITORY

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CHEPLONGON PRY SCHOOL- I CLASSROOM

Budgetary Appropriations

During the financial year 2019/2020, the overall budget utilization stood at 65% 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 125,840,876

was received against the total allocation of Kshs.137,367,724 out of which Kshs. 57,840,876 was balance brought forward from the previous year 2018/2019 which was undisbursed and Kshs. 68,000,000 was for financial year 2019/2020 which represented 65% of the total allocation. During the close of financial year 2018/2019 we had a cash book balance brought forward of kshs 832,445 bringing the Total amount to be utilized in the financial year 2019/2020 to be Kshs 126,673,321

Development Planning

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

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Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management d

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

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

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



AUGUSTINE KIPLAGAT
CHAIRPERSON NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-BARINGO CENTRAL Constituency Strategic plan 2018-2022 are to:

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

Progress on attainment of Strategic development objectives

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

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce school dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive environment for children's learning.	Number of usable physical infrastructure built in primary and secondary. Number of Bursary beneficiaries at all levels.	In FY 19/20 -The number of classrooms, dormitories, laboratories implemented was 74 in primary schools and secondary schools - Bursary beneficiaries at all levels (secondary, tertiary and university) was 3000 students
Security	To improve Security by equipping, facilitating and enhancing capacity of provincial administration and other security organs for service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure constructed in the 5 wards in the constituency and the police stations	In the year 19/20 the number of built chiefs offices was 2
Water and Environment	Improve access to clean water and increase forest	Drill boreholes for access to clean water,	Number of boreholes drilled.	The number of schools which was planted with

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	cover for environmental conservation and fruitation for food security and income	forest cover and fruits in public institutions	The number of trees and fruits in the public institutions.	tree seedlings (mangoes) was 20.
Sports	To promote participation of local sport teams and athletes in sporting events	Reduced dependence and spur economic growth through sports.	Number of sporting teams and athletes benefitting from the sports kitty.	The number of sporting teams which benefitted from the kitty was 14 and athletes 400
Disaster Management	To undertake emergency intervention in the constituency	Reduce in the number of disaster in the constituency.	The number of emergency interventions put in place to mitigate.	Increase the emergency response

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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

SECTOR	STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS	PERFORMANCE INDICATORS
Education	<p>Availability of trained teachers.</p> <ul style="list-style-type: none">• Availability of learners.• Many public and private primary and secondary schools	<p>Mismanagement of FPE/FSE resources.</p> <ul style="list-style-type: none">• Understaffing and Inadequate school facilities• Unavailability of more advanced high schools• Poor school infrastructure	<ul style="list-style-type: none">• Availability of schools• Presence of devolved funds.• FPE/FSE Programs	<ul style="list-style-type: none">• Teachers' strikes.• Low teacher commitment.• High Student unrests• Drug and substance abuse	<p>Build and renovated 22 classrooms in the financial year.</p> <p>Completed 4 laboratories in schools during the financial year.</p> <p>Completed construction of 4 dormitories in schools</p> <ul style="list-style-type: none">• Completed construction of 3 administration blocks in schools.

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Security	<ul style="list-style-type: none"> • Availability of security personnel • Support by CDF in constructing and equipping police 	<ul style="list-style-type: none"> • Poor co-ordination and movement of security personnel. • Apathy from the general public. • Understaffing and poor housing for Security personnel 	<ul style="list-style-type: none"> • Support for Housing for Police • Improved communication network. • Ongoing police reforms and Nyumba Kumi initiatives 	<ul style="list-style-type: none"> • New crime techniques. • Cattle rustling • Infiltration of illegal firearms. • High youth crime rates and increased alcohol and drug use 	<ul style="list-style-type: none"> • Renovated 4 chief's offices in the financial year. • More to be built and renovated once pending funds at the NG-CDF Board are availed
Transport	<ul style="list-style-type: none"> • Existence of Murram roads network. • More opening of access /feeder roads 	<ul style="list-style-type: none"> • Poor road maintenance and • Minimal Tarmac roads • Many stakeholders 	<ul style="list-style-type: none"> • Existence of KERRA • Presence of devolved county funds. • Increased CDF 	<ul style="list-style-type: none"> • Un-qualified and lack of professionals in road construction. • Change in climate • Increasing 	<ul style="list-style-type: none"> • Seven access roads graveled and murrammed in the financial year under schools projects and emergency.

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		involved in road construction <ul style="list-style-type: none"> • Lack of clarity in the road types and responsible bodies in charge of maintenance • Lack of public participation in roads maintenance 	funding	construction <ul style="list-style-type: none"> • Decline in road maintenance 	
Environment, Water, and Sanitation	<ul style="list-style-type: none"> • Existence of a high number of Natural water springs in the area. • Availability of heavy rainfall ideal for water harvesting • Availability of underground 	<ul style="list-style-type: none"> • Destroyed water catchment areas. • Poor waste disposal methods. • Poor farming methods • Low water harvesting practices • Lack of external 	<ul style="list-style-type: none"> • Devolved funds. • CDF funding • High rainfall and opportunity for water harvesting • Availability of alternative environmental friendly commercial trees e.g Bamboo 	<ul style="list-style-type: none"> • Climatic changes. • High rate of Blue gums • Low environmental awareness • High number of factories dependent on wood fuel 	Built 8 sanitation facilities in the financial year Bought 6 water tanks one each in the following institutions:- Mogusii Primary School, Itumbe Secondary School, Omonono Secondary School, Emboye Primary School, Nyankongo and Kekinga Primary

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	<p>water</p> <ul style="list-style-type: none"> • Availability of agro-forestry • Availability of NEMA and KFS locally 	<p>environmental conservation funding</p> <ul style="list-style-type: none"> • Dependence on traditional water supply • High rates of River and spring destruction • Low river water volume levels • Erratic rainfall • Over dependence of rainfall for agriculture • Low awareness levels 			<p>Schools.</p> <ul style="list-style-type: none"> • Installed 20 dust bins in assorted institutions in the financial year.

1. Sustainability strategy and profile –

The Baringo central NG-CDF committee has developed a 5 year strategic plan (2018-2022) which provide basis for developmental priorities with the aim of service delivery to the community through involvement of both internal and external stakeholders. the plan is also designed cognizant of broader policy and development documents that articulate progress at national ,regional and global level. for the sustainability of the strategy, the constituency has a clear vision, mission and core values which will enable to achieve set targets and ultimate performance.

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<i>model</i>	<i>Definition</i>	<i>Relevance to sustainable strategy</i>
<i>vision</i>	<i>An enlightened ,innovative and prosperous community</i>	<i>What the constituency is striving for in the future that influence the strategies, purpose and aspirations.</i>
<i>Mission</i>	<i>To promote quality education, enhance security, sports development and proper management of environment</i>	<i>This articulates the roadmap to achieve the vision</i>
<i>Core values</i>	<i>Integrity, transparency and accountability,equity,honesty,involvement and team work</i>	<i>These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives.</i>

2. ENVIRONMENTAL PERFORMANCE

Environment policy and action plan

NGCDF Baringo Central allocated 2% towards environmental Activities in the annual budget.

Protection of the environment in which we live and operate is part of Baringo Central NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way which carry out our operations.

Our environment policy

In this policy statement Baringo Central NG-CDF commits to:

- a) Comply with all relevant environmental legislation ,regulation and approved codes of practice.
- b) Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water
- c) Managing and disposing of all wastage in a responsible manner
- d) Providing training for our NGCDFC and staff so that we all work in accordance with this and within an environmentally aware culture

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- e) Regularly communicating our environmental performance to our employees and other significant stakeholders
- f) Developing management processes to ensure that environmental factors are considered during planning and implementation.
- g) Monitoring and continuously improving our environmental performance.
- h) Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance.

Our Environmental Action Plan

Baringo Central NG-CDF has identified four areas, which we as an office have direct, or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact area	Approach
Capacity building	. promote environmental awareness by sensitizing the Baringo Central NG-CDF ,NG-CDFC staff and PMCS on good conservation practices .To encourage, through regular communication NG-CDFC, Staff and other stakeholders changes in individual behaviour to reduce usage.
Environmental protection and conservation	We have constructed culverts and gabions to prevent soil erosion. To encourage tree planting in the constituency to improve forest cover.
Food security	Planting of fruits in the public institution which will empower the institutions and the community in form of income & food.

3. Employee welfare

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters

- . as appointments, promotions and related matters.

Categories of employment

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Baringo Central NGCDFC offers only categories of employment, which contract employees who are employed for 3 years on renewable contract. such employees are eligible for employee benefits in line with the statutory requirements.

Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, stability.

Orientation and induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this.

Induction and orientation is done within the first three months of employment.

Promotions

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance appraisal recommendations for promotion is only made by the NG-CDFC resolution

Emergency Preparedness

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually.

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers.

Health Care services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis.

4. Market place practices-

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NGCDF funds was designed to support constituency –level,grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics.It targets all constituency level development projects particularly those aiming to combat poverty at all grassroots and entrench equitable distribution of development in line with NGCDF act 2015 provisions.

The objective of the fund is to provide mechanisms for supplementing implementation of the national government agenda at constituency level.

i)**responsible completion practice.** – During project implementation the office transfer funds to the project management committees who are thereafter guided during tendering process,to ensure that the locals benefits competitively in the provision of services and materials to the projects.

ii)**responsible supply chain and supplier relation** – Payment of suppliers are done promptly upon presentation of requisite supporting documents.

iii)**responsible marketing and advertisement outline efforts to maintain ethical marketing practices** – advertisement of tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders.

iv) **product stewardship** – in order to safeguard consumer rights and interests,Baringo Central NGCDF came up with a service charter and complaints handling policy,principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity,intergrity and courtesy, whereas complaints handling policy principles and procedures shows our commitment to consistent, air and confidential complaint handling and to resolve complaints as quickly as possible.

5. Community Engagements-

Public awareness

Community are engaged during projects identification at the ward level and ensured that there is projects sustainability. Community also through public barazas are involved in identification of bursary beneficiaries at sub locational level.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BARINGO CENTRAL CONSTITUENCY

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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.

Covid -19 mitigation measures

Taking into consideration the current corona virus pandemic in line with governments directive on reducing the chances of being affected or spreading covid -19,the office resolved in aiding by taking the following precautionary measures.

- The office purchase 200 water tanks and sanitizers which were distributed across the constituency.
- Purchase and distribution of 5000 face masks across the constituency.

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

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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government –CDF - Baringo Central Constituency shall prepare financial statements in respect of NG-CDF- Baringo Central Constituency. 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 NG-CDF-Baringo Central Constituency is responsible for the preparation and presentation of the NG-CDF -Baringo Central Constituency financial statements, which give a true and fair view of the state of affairs of the NG-CDF -Baringo Central Constituency for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF – Baringo Central Constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF – Baringo Central Constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Baringo Central Constituency accepts responsibility for the NG-CDF – Baringo Central Constituency 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 *NG-CDF – Baringo Central Constituency* financial statements give a true and fair view of the state of NG-CDF –Baringo Central Constituency transactions during the financial year ended June 30, 2020, and of the NG-CDF Baringo Central Constituency financial position as at that date. The Accounting Officer charge of the NGCDF-Baringo Central Constituency further confirms the completeness of the accounting records maintained for the *NG-CDF – Baringo Central Constituency*, which have been relied upon in the preparation of the NG-CDF – Baringo Central Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-Baringo Central Constituency confirms that the NG- CDF – Baringo Central Constituency has complied fully with applicable Government Regulations

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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and the terms of external financing covenants (where applicable), and that the NG-CDF – Baringo Central Constituency 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 NG-CDF – Baringo Central Constituency financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Baringo Central Constituency financial statements were approved and signed by the Accounting Officer on 2nd March 2021.



Fund Account Manager

Name: Michael Kones



Sub-County Accountant

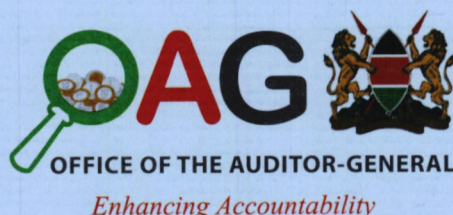
Name: Anthony Macharia

ICPAK Member Number: 15786



REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund (NG-CDF) – Baringo Central Constituency set out on pages 27 to 54, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Baringo Central Constituency as at 30 June, 2020, 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Committee Expenses

The statement of receipts and payments for the year ended 30 June, 2020 reflects expenditure on use of goods and services amounting to Kshs.9,725,137 (2019 - Kshs.11,516,054) also disclosed under Note 5 to financial statements. The expenditure includes Kshs.4,722,700 in respect of committee expenses, out of which, Kshs.417,300 in respect of general expenses lacked supporting documents and analyses containing details and nature of expenditure. Further, committee expenses include Kshs.992,900 paid to non-committee members as provided under Section 43(1) of the National Government Constituencies Development Fund Act, 2015.

Under the circumstances, the accuracy and completeness of committee expenses totalling Kshs.4,722,700 for the year ended 30 June, 2020 could not be confirmed.

2. Cash and Cash Equivalent

The statement of assets and liabilities reflects bank balances amounting to Kshs.33,650,578; (2019- Kshs.832,445) also disclosed under Note 10A to the financial statements. Review of bank reconciliation statements revealed un-presented cheques amounting to Kshs.26,647,528 as at 30 June, 2020, of which, cheques totalling to Kshs.3,162,421 had become stale but were yet to be written back in the cash book. No explanation was provided for failure to write back the stale cheques, some which date far back to 2015/2016 financial year.

Consequently, the accuracy and completeness of bank balance of Kshs.33,650,578 as at 30 June, 2020 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget of Kshs.195,208,600 and actual receipts on comparable basis amount of Kshs.125,840,876 resulting in under-funding of Kshs.69,367,724 or 36% of the budget. The underfunding affected planned activities and projects which may have impacted negatively on service delivery to the constituents of Baringo Central Constituency. Further, of the Kshs.125,840,876 receipts amount realized, only Kshs.93,022,743 was absorbed resulting in an under absorption of Kshs.32,818,133 or 26% of the receipts.

This may have caused delays in project implementation which denied the residents of the Baringo Central Constituency the intended benefits negating the values and principles of public service as provided for under Article 232 (1-c) of the Constitution which requires responsive, prompt, effective, impartial and equitable provision of services.

2. Projects

2.1 Projects Implementation Status

The project status report as of 30 June, 2020 compiled by the Fund management indicated that one hundred and eighty-two (182) projects with funding allocation of Kshs.190,134,241 were incomplete as summarized below;

Project Status	Project Count	Allocated Amount (Kshs.)
At Tendering stage	16	13,700,000
Awaiting Funds from NGCDF Board	11	5,450,000
Incomplete	39	35,350,000
Ongoing	116	135,634,241
Total	182	190,134,241

The Management attributed the delay in completing the projects to slow tendering processes and delayed disbursements from the NGCDF- Board.

The delay in completing projects may have impacted negatively on service delivery to the residents of Baringo Central Constituency and value for money may not be realized from the projects.

2.2 Project Verification

Nine (9) projects with an allocation of Kshs.12,200,000 were sampled and inspected during the audit in the month of February, 2021 where following observation were made;

No.	Project Beneficiary and Details	Project Cost (Kshs.)	Verification Remarks
1.	Kapsogo Secondary School - Completion of Dormitory	1,600,000	The project completion date was 30 September, 2020 but physical verification revealed pending works of fixing windows, doors, plastering and painting.
2.	Kapkony Primary School - Construction of 1 classroom	800,000	The project completion date was 30 September, 2020 but verification revealed the works were at the roofing stage with pending works of fixing windows, doors, plastering and painting.
3.	Tabagon Girls High School - Construction of 2 classrooms	1,600,000	The project is ongoing using labor based contracting.
4.	Sigowa Primary School – Completion of administration block	400,000	The completion of the storey building was allocated Kshs.950,000 but only Kshs.400,000 was disbursed. Verification revealed that the ground

No.	Project Beneficiary and Details	Project Cost (Kshs.)	Verification Remarks
			floor is complete and in use while first floor is under construction with pending finishing works of plastering, ceiling and painting.
5.	Kisoko Primary School - Completion administration block	1,600,000	The funds were to complete the administration block which had earlier been partially funded. However, the project had pending works of fixing windows, doors, plastering and painting.
6.	Lelmen Chief Camp - Completion of the office	800,000	The funds were to complete the chief's office which had been previously partially funded. The project is at finishing stages, materials were onsite but construction works had stopped. The Management did not explain this anomaly.
7.	Kapsoit Primary School - Construction of dormitory	800,000	The project was incomplete, with pending works of roofing, plastering fixing windows and doors and painting. There were no materials or contractor on site, a sign of abandonment of the project. The Management did not explain this anomaly.
8.	Kipkaech Mixed Day Secondary School - Construction of multipurpose dining hall	2,100,000	The project was at foundation stage and the construction works were ongoing using labour based contracting.
9	Tenges Primary School - Drilling of borehole	2,500,000	The borehole was drilled but not equipped and therefore, the socio-economic impact of the project may not be realized.
	Total	12,200,000	

No plausible explanations were provided for delays in completing the projects and therefore, value for money on the incomplete projects may take long to be realized.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Unremitted Surpluses for Complete Projects

Annex 5 to the financial statements reflects PMC bank balances as at 30 June, 2020 amounting to Kshs.13,035,819. Included in the balance was Kshs.4,525,775 in respect of thirty (30) completed projects as indicated in the project implementation status report for financial year 2019/2020. However, the funds were not returned to the Constituency bank account. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

To this extent, the Fund is in breach of the law.

2.0 Non-Remittance of Statutory Deductions

The statement of assets and liabilities reflects bank balances amount of Kshs.33,650,578; (2019 - Kshs.832,445) and as disclosed under Note 10A to the financial statements. Included in the amount are un-presented cheques amounting to Kshs.26,647,528 which includes Kshs.1,331,095 in respect of unremitted statutory deductions some dating back to 2015.

No explanation was provided for the non-remittance of statutory deductions contrary to underlying laws including Part IV of the Employee Guide to Pay As You Earn (PAYE) of 2017 issued by the Kenya Revenue Authority which provides that an employer is required to remit employees PAYE tax not later than the ninth (9) day of the month following the payroll month.

To this extent, the Fund is in breach of the law.

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 OVERALL GOVERNANCE

Conclusion

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

Basis for Conclusion

Risk Management Policy

The Constituency Fund did not have a risk management policy in place contrary to the Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops a risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

Consequently, it was not possible to confirm whether the measures in place are adequate to proactively identify risks and ensure that they are appropriately mitigated before they crystalize.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


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

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 January, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

BARINGO CENTRAL CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Not e	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	125,840,876	111,937,786
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		125,840,876	111,937,786
PAYMENTS			
Compensation of employees	4	2,953,879	2,115,500
Use of goods and services	5	9,725,137	11,516,054
Transfers to Other Government Units	6	46,027,027	61,538,435
Other grants and transfers	7	32,846,700	57,922,468
Acquisition of Assets	8	1,470,000	21,693,141
Other Payments	9	-	3,450,000
TOTAL PAYMENTS		93,022,743	158,235,598.00
SURPLUS/(DEFICIT)		32,818,133	(46,297,812.00)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo Central Constituency financial statements were approved on

2nd March 2021 and signed by:

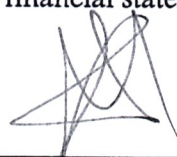


Fund Account Manager

Name:

Michael Kones





National Sub-County Accountant

Name: Anthony Macharia

ICPAK Member Number:15786

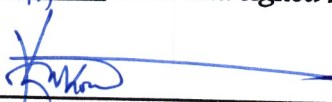
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
BARINGO CENTRAL CONSTITUENCY**

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

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	33,650,578	832,445
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		33,650,578	832,445
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		33,650,578	832,445
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		33,650,578	832,445
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	832,445	47,130,257
Surplus/Deficit for the year		32,818,133	(46,297,812)
Prior year adjustments	14		-
NET FINANCIAL POSITION		33,650,578	832,445

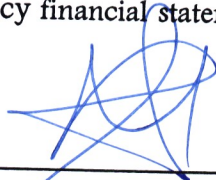
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo Central Constituency financial statements were approved on 2nd March 2021 and signed by:



Fund Account Manager

Name: Michael Kones





National Sub-County Accountant

Name: Anthony Macharia

ICPAK Member Number: 15786

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**BARINGO CENTRAL CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	125,840,876	111,937,786
Other Receipts	3		-
Total receipts		125,840,876	111,937,786
Payments for operating expenses			
Compensation of Employees	4	2,953,879	2,115,500
Use of goods and services	5	9,725,137	11,516,054
Transfers to Other Government Units	6	46,027,027	61,538,435
Other grants and transfers	7	32,846,700	57,922,468
Other Payments	9	-	3,450,000
Total payments		91,552,743	136,542,457
Total Receipts Less Total Payments		34,288,133	(24,604,671)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15		
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
Net cash flow from operating activities		34,288,133	(24,604,671)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	1,470,000	21,693,142
Net cash flows from Investing Activities		(1,470,000)	(21,693,142)
NET INCREASE IN CASH AND CASH EQUIVALENT		32,818,133	(46,297,812)
Cash and cash equivalent at BEGINNING of the year	13	832,445	47,130,257
Cash and cash equivalent at END of the year		33,650,578	832,445

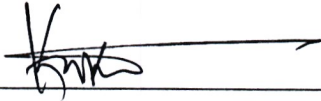
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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For the year ended June 30, 2020

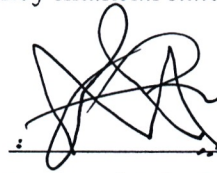
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Baringo Central Constituency financial statements were approved on

2ND March 2021 and signed by:



Fund Account Manager

Name: MICHAEL KONES



National Sub-County Accountant

Name: Anthony Macharia

ICPAK Member Number: 15786

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY

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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137,367,724	57,840,876	195,208,600	125,840,876	69,367,724	64.6%
Proceeds from Sale of Assets				-	-	0.0%
Other Receipts						
Totals	137,367,724	57,840,876	195,208,600	125,840,876	69,367,724	64.6%
PAYMENTS						
Compensation of Employees	3,307,000	4,465,132	7,772,132	2,953,879	4,818,253	38.0%
Use of goods and services	9,056,095	5,508,000	14,564,095	9,725,137	4,838,958	66.8%
Transfers to Other Government Units	57,200,000.00	32,327,027	89,527,027	46,027,027	43,500,000	51.4%
Other grants and transfers	59,954,629.00	16,373,162	76,327,791	32,846,700	43,481,091	43.0%
Acquisition of Assets	7,850,000	-	7,850,000	1,470,000	6,380,000	18.7%
Other Payments	0	-	0	-	-	
TOTALS	137,367,724	58,673,321	196,041,045	93,022,743	103,018,302	47.5%

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY
Reports and Financial Statements
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- i. *On receipt, the total receipt from NG-CDF board is 64.6% due to delay in receipt of funds from NG-CDF Board.*
- ii. *On the compensation of employees, 38.0% was utilized due to additional funds from previous year which was utilized and also delay to receive full allocation for the year 2018/2019 from NG-CDF Board.*
- iii. *Use of goods and services, 70.8% was utilized due to delay in receipt of funds from NG-CDF Board.*
- iv. *Transfer to other Government units, 51.4% were utilized due to delay in receipt of funds for NG-CDF and approval of reallocation and resubmission.*
- v. *Other grants and transfers, 43.0% was utilized due to delay in receipt of funds from NG-CDF Board due to non-compliance threshold precipitated by delay in reallocation of projects and PMC not submitting their returns on time.*


The NGCDF-Baringo Central Constituency financial statements were approved on 2nd March 2021 and signed by:



Fund Account Manager

Name: *Michael Kenya*





Sub-County Accountant

Name: Anthony Macharia

ICPAK Member Number: 15786

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY
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For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,307,000	4,465,132	7,772,132	2,953,879	4,818,253
1.2 Committee allowances	1,248,000	1,850,000	3,098,000	1,190,000	1,908,000
1.3 Use of goods and services	3,687,063	1,100,000	4,787,063	2,766,987	2,020,076
Sub-total	8,242,063	7,415,132	15,657,195	6,910,866	8,746,329
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000	1,101,600	2,601,600	1,115,450	1,486,150
2.2 Committee allowances	1,500,000	728,200	2,228,200	3,232,700	-1,004,500
2.3 Use of goods and services	1,121,032	728,200	1,849,232	2,000,000	-150,768
Sub-total	4,121,032	2,558,000	6,679,032	6,348,150	330,882
3.0 Emergency					
3.1 Emergency	7,198,241	3300000	10,498,241		
Kapkomoi Mixed Day Secondary				300,000	
Salawa Dos Office				500,000	
Kiboino Day School				300,000	
Tandui Primary School				300,000	
Kaprogonya Pry School				200,000	
Kasore Primary School				470,000	
Kiboino Mixed Day Se. School				300,000	
Kurumbopsoo Primary School				250,000	
Kaptimbor Primary School				300,000	
Sorok Mixed Day Secondary				300,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY
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Sub-totals	7,198,241	3,300,000	10,498,241	3,220,000	7,278,241
4.0 Bursary and Social Security					
4.1 Primary Schools	30,000,000.00	4,173,162	34,173,162	22,827,350	11,345,812
4.2 Secondary Schools	17,200,000.00	4,000,000	21,200,000	80,000	21,120,000
4.3 Tertiary Institutions					
4.4 Universities					
4.5 Social Security					
Sub-total	47,200,000.00	8,173,162.00	55,373,162.00	22,907,350.00	32,465,812.00
5.0 Sports					
5.1 sports tournament	2,106,388	1,500,000	3,606,388	2,919,350	687,038
Sub-total	2,106,388	1,500,000	3,606,388	2,919,350	687,038
6.0 Environment					
6.1 tree seedlings	2,150,000	1,800,000	3,950,000	2,200,000	1,750,000
Sub-total	2,150,000	1,800,000	3,950,000	2,200,000	1,750,000
7.0 Primary Schools Projects (List all the Projects)					
Kaseret primary school	300,000.00		300,000.00		300,000.00
Emom primary school	800,000.00		800,000.00		800,000.00
Leibatai primary school	800,000.00		800,000.00		800,000.00
Sorok primary school	800,000.00		800,000.00		800,000.00
Moswo primary school	800,000.00		800,000.00		800,000.00
Kaiso primary school	800,000.00		800,000.00		800,000.00
Ochiti Primary School	500,000.00		500,000.00		500,000.00
Sosion primary school	200,000.00		200,000.00	200,000.00	
Tandui primary school	500,000.00		500,000.00		500,000.00
Kewamoi primary school	1,000,000.00		1,000,000.00	1,000,000.00	
Sigowo primary school	400,000.00		400,000.00		400,000.00
Kabasis primary school	1,800,000.00		1,800,000.00	800,000.00	1,000,000
Kaploten primary school	1,000,000.00		1,000,000.00		1,000,000.00
Sesia primary school	800,000.00		800,000.00		800,000.00
Rosobet primary school	800,000.00		800,000.00		800,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Kaptorokwo primary school	600,000.00			600,000.00		
Kapngelel primary school	600,000.00			600,000.00		600,000.00
Chebunyur primary school	800,000.00			800,000.00		
Kapkiai primary school	800,000.00			800,000.00		
Kasore primary school	600,000.00			600,000.00		600,000.00
Kapkoimet primary school	600,000.00			600,000.00		600,000.00
Kituro primary school	450,000.00			450,000.00		450,000.00
Talai primary school	1,100,000.00			1,100,000.00		1,100,000.00
Kabuchony primary school	800,000.00			800,000.00	800,000	
Pemwai primary school	800,000.00			800,000.00	800,000	
Kapchemon primary school	200,000.00			200,000.00		200,000.00
Kapteno primary school	500,000.00			500,000.00		500,000.00
Kipsoit primary school	800,000.00			800,000.00	800,000	
Koisomo primary school	800,000.00			800,000.00		800,000.00
Ketindui primary school	800,000.00			800,000.00		800,000.00
Kimoso primary school	800,000.00			800,000.00		800,000.00
Tereben Primary school	250,000.00			250,000.00		250,000.00
MoiTimowo primary school	800,000.00			800,000.00		800,000.00
Kaptara primary school	800,000.00			800,000.00		800,000.00
Magonoi primary school	400,000.00			400,000.00		400,000.00
Kamwen pry school	400,000.00			400,000.00		400,000.00
Chesongo pry school	800,000.00			800,000.00		800,000.00
Kapyemit pry school	800,000.00			800,000.00		800,000.00
Borowonin primary school	800,000.00			800,000.00		800,000.00
Kaprogonya primary school	800,000.00			800,000.00		800,000.00
Kapropita primary school	300,000.00			300,000.00		300,000.00
Kisok primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kimagok primary school	800,000.00			800,000.00		800,000.00
Kapsogo primary school	2,400,000.00			2,400,000.00		2,400,000.00

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

Bokorin primary school	1,600,000.00			1,600,000.00			1,600,000.00
Yemo primary school	800,000.00			800,000.00			800,000.00
Kapkony primary school	800,000.00			800,000.00			800,000.00
Kaptien primary school	800,000.00			800,000.00			800,000.00
Kiphilt primary school	800,000.00			800,000.00			800,000.00
Kapsoo primary school	800,000.00			800,000.00			800,000.00
Kabarbarma primary school	1,000,000.00			1,000,000.00			1,000,000.00
Kitumbei primary school	1,500,000.00			1,500,000.00			1,500,000.00
Kiboino primary school	1,000,000.00			1,000,000.00			1,000,000.00
Ochii H.I primary School	200,000.00			200,000.00			200,000.00
Bosin primary school	200,000.00			200,000.00			200,000.00
Kurumbopsoo primary school	800,000.00			800,000.00			800,000.00
Kipikutuny primary school	400,000.00			400,000.00			400,000.00
Kokorwoin Primary school	800,000.00			800,000.00			800,000.00
KAPLEL PRIMARY SCHOOL			800,000.00	800,000.00			800,000.00
KAPCHOMUSO PRY			1,000,000.00	1,000,000.00			1,000,000.00
KURUMBOPSOO PRIMARY			800,000.00	800,000.00			800,000.00
KAPKELELWA PRIMARY			400,000.00	400,000.00			400,000.00
KISOK PRIMARY			500,000.00	500,000.00			500,000.00
MOGORWA PRIMARY			700,000.00	700,000.00			700,000.00
KCB - Manager(KENYA COACH)		3,500,000.00		3,500,000.00			3,500,000.00
TABARIN PRIMARY SCHOOL			300,000.00	300,000.00			300,000.00
KAPCHEREBET PRIMARY SCHOOL			500,000.00	500,000.00			500,000.00
TILELON PRIMARY SCHOOL			300,000.00	300,000.00			300,000.00
BOSIN PRIMARY SCHOOL			700,000.00	700,000.00			700,000.00
KAPLOP PRIMARY SCHOOL			800,000.00	800,000.00			800,000.00
BOROWONIN PRIMARY SCHOOL			300,000.00	300,000.00			300,000.00
KAMUMA PRIMARY SCHOOL			800,000.00	800,000.00			800,000.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY
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For the year ended June 30, 2020

KIPTILIT PRIMARY SCHOOL			500,000.00	500,000.00	500,000.00	
MOI TIMOWO PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
CHEPLONGON PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
EITUI PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
KIMOSO PRIMARY SCHOOL			300,000.00	300,000.00	300,000.00	
KIMOSO PRIMARY SCHOOL			500,000.00	500,000.00	500,000.00	
KAKWANE PRIMARY SCHOOL			500,000.00	500,000.00	500,000.00	
KAKWANE PRIMARY SCHOOL			100,000.00	100,000.00	100,000.00	
KAPKOIMET PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
KATUNOI PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
YEMO PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
MANAACH PRIMARY SCHOOL			800,000.00	800,000.00	800,000.00	
Tenges Primary School			500,000.00	500,000.00	500,000.00	
Tenges Primary School			500,000.00	500,000.00	500,000.00	
Tenges Primary School			200,000.00	200,000.00	200,000.00	
Lelgut Primary School			500,000.00	500,000.00	500,000.00	
Lelgut Primary School			150,000.00	150,000.00	150,000.00	
Moswo Primary School			500,000.00	500,000.00	500,000.00	
Moswo Primary School			300,000.00	300,000.00	300,000.00	
Kaptien Primary School			500,000.00	500,000.00	500,000.00	
Kaptien Primary School			300,000.00	300,000.00	300,000.00	
(KCB MANAGER)BOREHOLE			2,500,000.00	2,500,000.00	2,500,000.00	
Ochii Primary School			300,000.00	300,000.00	300,000.00	
Bakwanin Primary school			500,000.00	500,000.00	500,000.00	
Kapsogo Primary School			1,600,000.00	1,600,000.00	3,000,000.00	
Sub-totals		44,200,000.00	27,250,000.00	71,450,000.00	35,250,000.00	37,600,000.00

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

8.O Secondary Schools Projects all the Projects)	(List						
Kapimbor Day Sec.sch	1,000,000.00			1,000,000.00		1,000,000.00	
Kabarnet Hurth Sec.sch.	1,000,000.00			1,000,000.00			1,000,000.00
Kiboino Day Sec.school	800,000.00			800,000.00			800,000.00
Riwo mixed day sec. school	200,000.00			200,000.00			200,000.00
Kapsogo day sec.school	1,500,000.00			1,500,000.00		1,500,000.00	
Kapsergong day sec. school	800,000.00			800,000.00			800,000.00
Kipkacch secondary school	2,100,000.00			2,100,000.00			2,100,000.00
Kapkomoi day secondary school	800,000.00			800,000.00		800,000.00	
Tabagon high school	1,600,000.00			1,600,000.00		1,600,000.00	
Kapitorokwo day sec. school	800,000.00			800,000.00		800,000.00	
Kesetan day secondary school	800,000.00			800,000.00			800,000.00
St.MarysTenges Day Secondary school	800,000.00			800,000.00			800,000.00
Kisonei Day secondary school	800,000.00			800,000.00			800,000.00
AIC PHILEMON CHELAGAT GIRLS		800,000.00		800,000.00		800,000.00	
AIC KAPKELELWA SECONDARY		800,000.00		800,000.00		800,000.00	
KAPSOGO SECONDARY SCHOOL		1,677,027.20		1,677,027.20		1,677,027.20	
KABARBARMA SEC.SCHOOL		800,000.00		800,000.00		800,000.00	
TALAI SECONDARY SCHOOL		400,000.00		400,000.00		400,000.00	
ST.MARYS TENGES SEC. SCHOOL		300,000.00		300,000.00		300,000.00	
KABARNET HURTH SEC.SCHOOL		300,000.00		300,000.00		300,000.00	
Sub-total	13,000,000	5,077,027		18,077,027		10,777,027	7,300,000
9.O Tertiary institutions Projects all the Projects)	0	0		0		0	0
10.O Security Projects							
Lehmen Chiefs Office	800,000.00			800,000.00		0.00	
Emom chiefs office	500,000.00			500,000.00		0.00	
KAPKELELWA CHIEFS OFFICE		500,000.00		500,000.00		500,000.00	.

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B 042981	1		15,000,000
AIE NO. B 005361	2		57,937,786
AIE NO. B 030138	3		10,000,000
AIE NO. B 042711	4		13,000,000
AIE NO. B 030350	5		10,000,000
AIE NO. B 006290	6		6,000,000
AIE NO. B 041078	7	55,040,876	
AIE NO. B 047261	8	1,500,000	
AIE NO. B 041376	9	1,300,000	
AIE NO. B 047364	10	4,000,000	
AIE NO. B 041438	11	20,000,000	
AIE NO. B 047856	12	7,000,000	
AIE NO. B 049227	13	14,000,000	
AIE NO. B 104239	14	15,000,000	
AIE NO. B 0960530	15	8,000,000	
TOTAL		125,840,876	111,937,786

2. PROCEEDS FROM SALE OF ASSETS

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

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,289,842	2,088,700
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	650,037	-
Employer Contributions Compulsory national social security schemes	14,000	26,800
Total	2,953,879	2,115,500

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
BARINGO CENTRAL CONSTITUENCY**
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	4,722,700	5,825,740
Other committee expenses		2,528,900
Utilities, supplies and services	-	41,660
Communication, supplies and services	151,148	-
Domestic travel and subsistence	404,000	421,305
Printing, advertising and information supplies & services	-	206,405
Rentals of produced assets	-	-
Training expenses	1,600,000	349,000
Hospitality supplies and services	394,322	194,101
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	599,110	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	491,817	848,150
Routine maintenance – other assets	-	-
Fuel , oil & lubricants	1,008,000	1,000,000
Bank service commission and charges	30,000	100,793
Other Operating Expenses	324,040	-
Total	9,725,137	11,516,054

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	35,250,000	52,638,435
Transfers to secondary schools (see attached list)	10,777,027	8,900,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	46,027,027.00	61,538,435

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	22,907,350	22,584,475
Bursary – tertiary institutions (see attached list)	-	17,374,525
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,600,000	6,600,000
Sports projects (see attached list)	2,919,350	2,145,468
Environment projects (see attached list)	2,200,000	2,200,000
Emergency projects (see attached list)	3,220,000	7,018,000
Total	32,846,700.00	57,922,468

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	21,693,141
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	890,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	580,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,470,000	21,693,141

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	3,450,000
ICT Hub	-	-
	-	3,450,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Kabarnet Branch . Baringo Central NG-CDF A/C no.1103775839</i>	33,650,578	83,445
Total	33,650,578	83,445
10B: CASH IN HAND	-	-
Total	33,650,578	83,445

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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>
	--	-	-	-
				-

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1... ..	-	
Name 2.. ..	-	
Name 3.. ..	-	
Name 4.	-	
Name 5.	-	
Total	-	-

GRATUITY PAID TO 5 STAFFS WHOSE 2 YEAR S CONTRACT LAPSED APRIL 2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	832,445	47,130,257
Cash in hand	-	-
Imprest	-	-
Total	832,445	47,130,257

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	4,818,253	4,465,132
Use of goods and services	4,258,958	5,508,001
Amounts due to other Government entities (see attached list)	43,500,000	28,111,565
Amounts due to other grants and other transfers (see attached list)	43,481,091	17,788,624
Acquisition of assets	6,960,000	-
Others (<i>specify</i>)	-	-
TOTAL	103,018,302	55,873,322

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	13,035,819	19,366,915
TOTAL	13,035,819	19,366,915

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – BARINGO CENTRAL CONSTITUENCY
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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.					

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		4,465,132		
Use of goods & services		4,258,958	5,508,000	
Amounts due to other Government entities				
Primary schools		36,200,000	32,327,027	
Secondary schools		7,300,000	-	
Sub-Total		43,500,000	28,111,565	
Amounts due to other grants and other transfers				
Security		1,300,000	1,950,000	
Sports		687,038	915,349	
Environment		1,750,000	1,341,288	
Emergency		7,278,241	2,958,926	
Bursary		32,465,812	9,207,599	
Sub-Total		52,577,211	16,373,162	
Acquisition of assets				
		6,960,000	-	
Sub-Total		6,960,000	-	
Grand Total		103,018,302	58,673,321	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

	Historical Cost b/v (Kshs) 2018/19	Additions during the year (Kshs)	Disposal during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	4,977,434	-	-	4,977,434
Buildings and structures	22,189,304	-	-	22,189,304
Transport equipment	485,200	-	-	485,200
Office equipment, furniture and fittings		890,000	-	890,000
ICT Equipment, Software and Other ICT Assets	-	580,000	-	580,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets		-	-	-
Total	27,651,938	1,470,000		29,121,938

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2019/20
KAPLEL PRIMARY SCHOOL	KCB	1103708252	1,072	
KAPCHOMUSO PRY	KCB	1239006683	201,207	
KURUMBOPSOO PRIMARY	KCB	1103496069	119,440	
KAPKELELWA PRIMARY	KCB	1130773892	102,780	
KISOK PRIMARY	KCB	1173877878	1,079	
MOGORWA PRIMAR Y	KCB	1119576628	9,910	
TANDUI PRIMARY SCHOOL	KCB	1239664885	975	26,215
TABARIN PRIMARY SCHOOL	KCB	1135866236	36,624	181,195
KAPCHEREBET PRIMARY SCHOOL	KCB	1109847076	1,416	
TILELON PRIMARY S CHOO L	KCB	1137831022	1,568	1,568.80
BOSIN PRIMARY SCHOOL	KCB	1173139524	4,409	
KAPLOP PRIMARY SCHOOL	KCB	1134658486	53,881	
BOROWONIN PRIMAR Y SCHOOL	KCB	1267956313	5,000	
KAMUMA PRIMARY SCHOOL	KCB	1200788249	481,821	
KIPTILIT PRIMARY SCHOOL	KCB	1114551392	1,844	
MOI TIMOWO PRIMAR Y SCHOOL	KCB	1136987312	2,545	
CHEPLONGON PRIMAR Y SCHOOL	KCB	1109484887	32,470	
EITUI PRIMARY SCHOOL	KCB	1152981331	36,462	
KIMOSO PRIMARY SC HOO L	KCB	1203683464		

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
			2,389	
KAKWANE PRIMARY SCHOOL	KCB	1118094360	19,002	
KAPKOIMET PRIMARY SCHOOL	KCB	1250166098	829	
KATUNOI PRIMARY SCHOOL	KCB	1113216522	101,631	
YEMO PRIMARY SCHOOL	KCB	1265905460	800,000	
MANAACH PRIMARY SCHOOL	KCB	1268466050	178,975	
Tenges Primary School	KCB	1137494085	1,318,908	
Lelgut Primary School	KCB	1210411970	314,060	678.85
Moswo Primary School	KCB	1268688509	800,000	
Kaptien Primary School	KCB	1200994892	781,688	
Kapsogo Primary School	KCB	1197698213	1,249,266	408,073.5
Kapkiyai Primary School	KCB	1173583556	1,379	
Kabuchony Primary School	KCB	1173476911	804,768	
Kewamoi Primary school	KCB	1132322588	803,627	
Pemwai primary school	KCB	1203841094	803,977	
Kipsoit primary school	KCB	1136776494	1,673	
Sosion primary school	KCB	1137909803	206,467	
Chebunyer Primary school	KCB	1275440541	-	
Kaptorokwo Primary School	KCB	1240141815	535	535

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PMC	Bank	Account number	Balance 2019/20	Balance 2019/20
Kabasis primary school	KCB	1250137799	21	
Ochii Primary School	KCB	1173093796	301,355	
Bakwanin Primary school	KCB			
AIC PHILEMON CHELAGAT GIRLS	KCB	1239664133	191,395	
AIC KAPKELELWA SECONDARY	KCB	1130773892	102,780	
KAPSOGO SECONDARY SCHOOL	KCB	1153346788	37,733	
KABARBARMA SEC. SCHOOL	KCB	1206223383	1,033	
TALAI SECONDARY SCHOOL	KCB	1259664137	735	
ST.MARYS TENGES SEC. SCHOOL	KCB	1127352210	6,495	
KABARNET HURTH SEC.SCHOOL	KCB	1173749632	218,290	
Kaptimbor Day sec.secondary	KCB	1136154345	1,000,892	
Kapkomoi Day secondary	KCB	1261227247	23,790	
Kaptorokwo secondary school	KCB	1135153418	1,826	
Tabagon girls high school	KCB	1275121608	1,600,000	
KAPKELELWA CHIEFS OFFICE	KCB	1268675571	35	
SACHO MOSOP CHIEFS OFFICE	KCB	1257589075	1,000	
Kapropita Soi Chiefs Office	KCB	1173866833	262,795	
Koibarak ASS. Chiefs Office	KCB	1137376538	1,967	
Bokorin primary school	KCB	1103656139		1,249
KapkawanBoys	KCB	1103707981		1,101,191

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
County commissioners Office	KCB			300,000
Orokwo Primary school	KCB	1256815381		1,600,000
Kapyemit primary school	KCB	1257197606		1,600,000
Chesongo Primary school	KCB	1257000675		1,598,975
Kipchemon primary school	KCB	1136940324		612,184
Lelgut primary school	KCB	1109435118		979.40
Kituro primary school	KCB	1129537579		1,001,902.80
Kipkaech secondary school	EQUITY BANK	0262162255		800,000
Sironoi chief's office	KCB	1109562268		450
Bondeni primary	KCB	1169546994		458,622
Ochii school of hearing impaired	KCB	1133869580		995,287.40
Kaptorokwo mixed day sec school	KCB	1135153418		323,452
Kipkaech primary school I	KCB	1109435223		235
Kaprogonya chief's office	KCB	1204226695		2,384
Sironoi primary school	KCB	1252379560		790
Kiboi primary school	KCB	1146122683		19,323
Kipkutuny primary school	KCB	1114373435		2,771
Mogorwo primary school I	KCB	1119576628		24,162
Kabasis primary school	KCB	1250137799		1,998,975
Sorok primary school	KCB	1109557841		955
Kapropita primary school I	KCB	1199889806		1,707.30
Kaptumo primary school	KCB	1166506118		1,152,882.50
Kamgoin primary school	KCB	1109435053		459,944
Tereben primary school	KCB	1172954178		260,024
Tartar primary school	KCB	1201575494		472
Kesetan Primary school	KCB	1137080388		750

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PMU	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Saimet primary school	KCB	1136379975		888.50
Kapkokwon primary school	KCB	1241147162		1,677,261
Salawa primary school	KCB	1112284095		127,982.50
Sigowo primary school	KCB	110372879		1,945.50
Kapkut day sec	KCB	1134433131		500,507.50
Kapsoit day sec school	KCB	1164554913		600,026
Riwo day secondary school	KCB	1135343047		5,286.65
Kisonei chief's office	KCB	1255280174		300,000
Ewalel chief's office	KCB	1206427078		75,124.50
Eitui chief's office	KCB	1206480645		4,065
Kiboino chiefs office	KCB	1199953334		1,023
Kamoso assistant chiefs office	KCB	1204599211		59,455
Saimet chiefs office	KCB	1206879165		207,455
Seguton primary school	KCB	1109386222		938.95
Kapchomuso primary school	KCB	1239006683		1,207
Kabarbarma primary school	KCB	1206223383		1,033
Sossian primary school	KCB	1137909803		6,467
Kamwen primary school	KCB	1203831625		0.50
Magonoi primary school	KCB	1240421737		35,155
Kaprogonya primary school	KCB	1199012017		20,089.50
Kisonei day sec school	KCB	1111921709		479,185
Aic kapkelelwa sec school	KCB	1201314445		1,065.50
Salawa D.O's office	KCB	1238953484		2,820
Kasore primary school	EQUITY BANK	0262584076		320,000
			13,035,819	19,366,915

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Unsupported Cash and Cash Equivalent—the financial statement as at 30th June 2019 reflects bank balances of kshs.832,445 which include stale cheques of kshs.1,150,611 and unrepresented cheques of kshs.11,687,911	The stale cheques of kshs 1,150,611 are currently being reversed in the current financial year. the unrepresented cheques of kshs.11,687,911 was occasioned by delay of funds from NDCDF Board which was disbursed towards the end of the financial year, mostly bursaries but it has	Fund account manager	Awaiting discussion with the respective parliamentary committee	

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Reference No. on the Annual Audit Report	Issue / Observations from Auditor	Management comments	Focus Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeline (Put a date when you expect the issue to be resolved)
		since been presented.			
	<p>Project implementation-Delay in implementation of projects A.I.C Visa Oshwal primary school-completion of the multipurpose hall, allocation of kshs.5,500,000 but incomplete</p>	<p>The NGCDFC had advised, the project committee of the project to consider redesigning the project since the current design was too big and costly to be accommodated under NGCDF Allocation, estimate of kshs.50M hence 5.5m was enough to complete one wing of the hall.in future NGCDF will consider funding as the</p>	Fund account manager	Awaiting discussion with the respective parliamentary committee	

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Reference No. on the original audit Report	Issue / Observations from Auditor	Management comments	Focus Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date which you expect the issue to be resolved)
		project committee tries to look for more donors.			
	Tereben pry school.-completion of Administration block, kshs.1,000,000-project incomplete and the contractor abandoned the site.	The NGCDFC will follow up with the project committees to ensure that the contractor completes the project as per the contract agreement also the project was allocated kshs.250,000 in the year 2019/2020 for completion of the project.	Fund account manager	Awaiting discussion with the respective parliamentary committee	

TRIAL BALANCE AS AT 30TH JUNE 2020

		DR	CR
Cash and Cash equivalents			
	Bank Balances	33,650,578	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	2,953,879	
	Use of goods and services	9,725,137	
	Transfers to Other Government Units	46,027,027	
	Other grants and transfers	32,846,700	
	Acquisition of Assets	1,470,000	
	Other Payments	-	
Receipts			
	Transfers from the Board		125,840,876
	Proceeds from sale of assets		
	Others receipts		-
Prior Year Adjustment			
Fund Balance b/f			
			832,445
TOTAL			
		126,673,321	126,673,321

