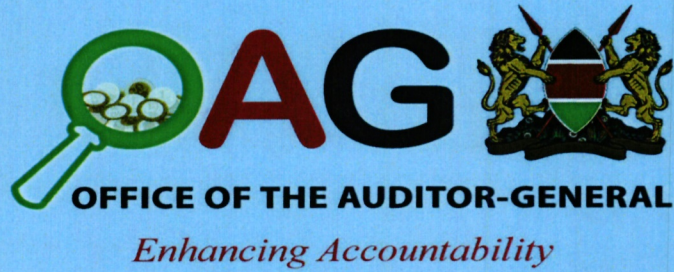


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE NATIONAL ASSEMBLY	
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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – NAROK EAST CONSTITUENCY**

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



Revised Template 30th June 2021



**NAROK EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

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

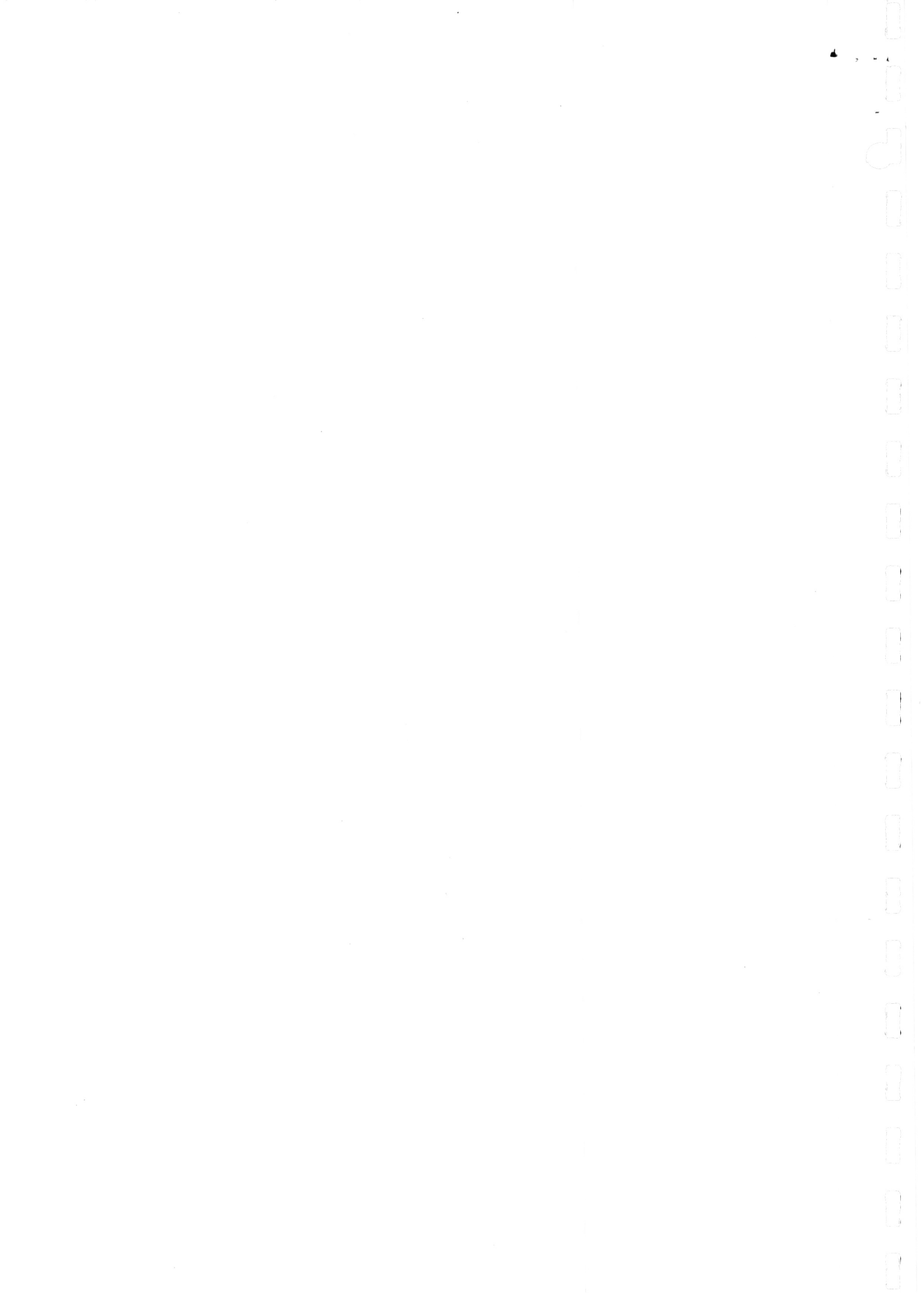
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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

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Narok East Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

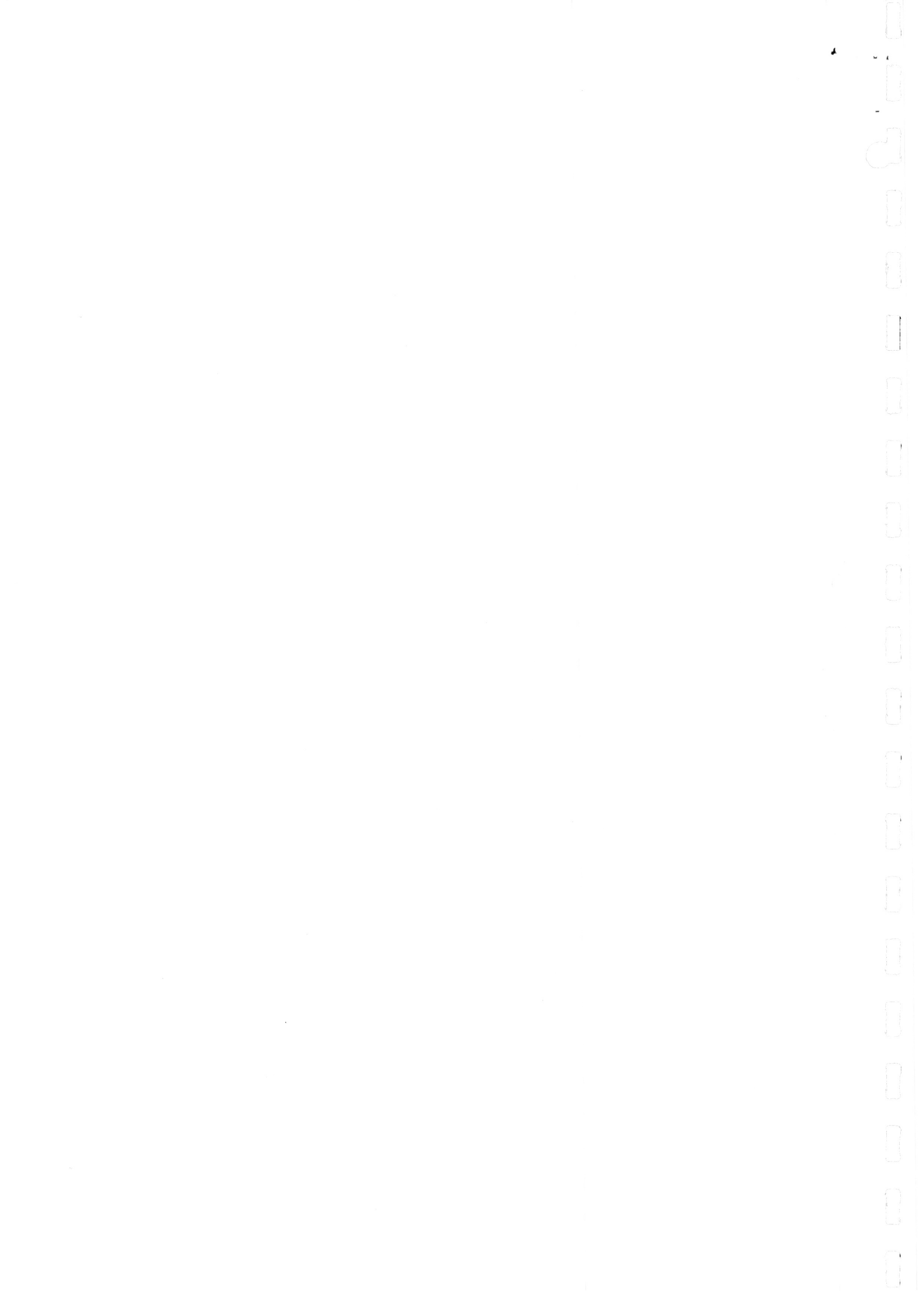
Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund



Narok East Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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

Functions of NG-CDF Committee

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

(b) Key Management

The NAROK EAST ConstituencyNGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

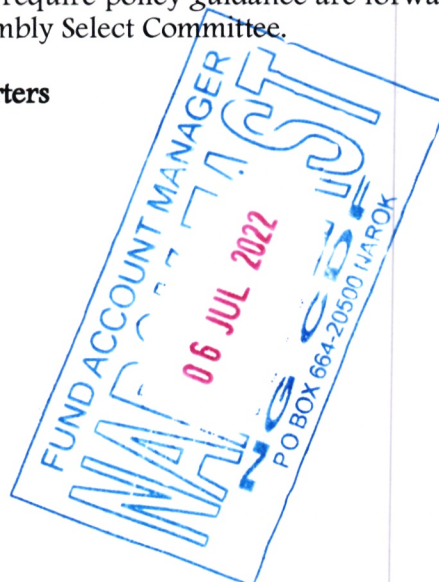
No	Designation	Name
1.	A.I.E holder	Andrew K. Kiptanui
2.	Sub-County Accountant	Kennedy Ndung'u
3.	Chairman NG CDFC	Tapaiya Punyua
4.	Member NG CDFC	Kabaka Kirtela

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NAROK EAST ConstituencyNGCDF. 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) NAROK EAST Constituency NGCDF Headquarters

P.O. Box 664-20500
NAROK EAST NG CDF Building
Junction – Nairekia Enkare Road
Narok, KENYA



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

(f) NAROK EAST Constituency NGCDF Contacts

Telephone: (254) 721 333 360
E-mail: cdfnarokeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NAROK EAST Constituency NGCDF Bankers

NGCDF NAROK EAST Constituency Bankers
Equity Bank
NAROK
P.o. Box 1023-20500
Narok, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



II. NG-CDFC CHAIRMAN'S REPORT



**Tapaiya Punyua – Chairman Narok East
NG-CDFC**

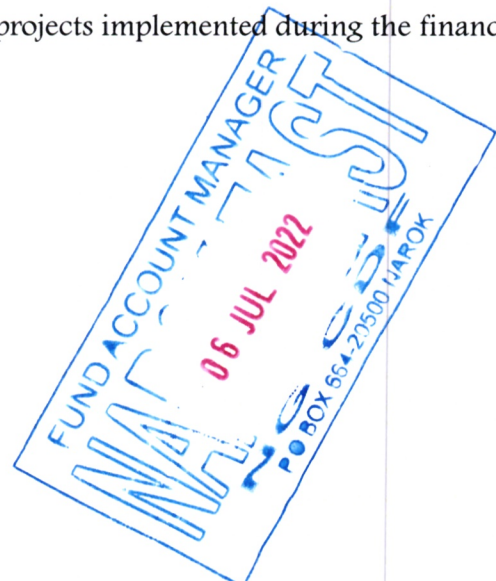
I am pleased to present the annual report and financial statements for Financial Year 2020/2021.

Narok East Constituents are determined to participate effectively in domesticating the vision, mission and core values of the National Government Constituencies Development Fund. The constituents have since been given the necessary platform on which to participate more proactively in the prioritization of need-based projects and programmes aimed at improving their standard of living.

In the financial year 2020/2021, the NG-CDF Narok East was allocated Ksh. **137,088,879.29** and was able to receive only Kshs. 92,000,000.00 for the financial year 2020/2021 and another Ksh. 66,367,724 for the previous financial year totaling Kshs. 158,367,724 by the end of the financial year under review. There was also 77.7% absorption rate for the financial year 2020/2021 due to the delay in the disbursement of funds by the National Treasury to the Board.

The Constituency was also able to implement and complete all the projects that were rolled over from the previous financial year especially before the onset Covid 19 pandemic in March 2020. However, the pandemic has greatly reduced the rate of implementation of projects due to the Ministry of Health's safety protocols such as social distancing.

The following are some of the ongoing and complete projects implemented during the financial year:



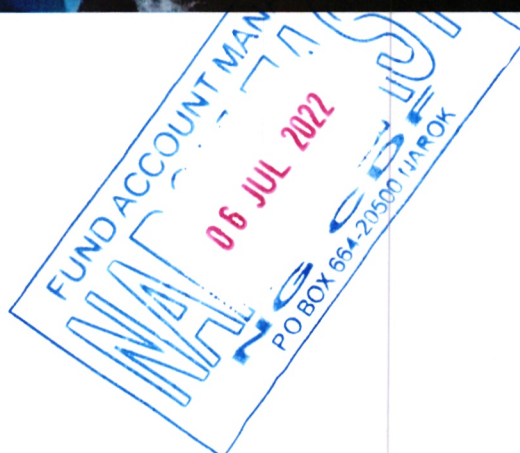
*Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



Olorien Boys' Secondary School 8. No. Classrooms Storey Building



Olesharo Girls Secondary School Laboratory



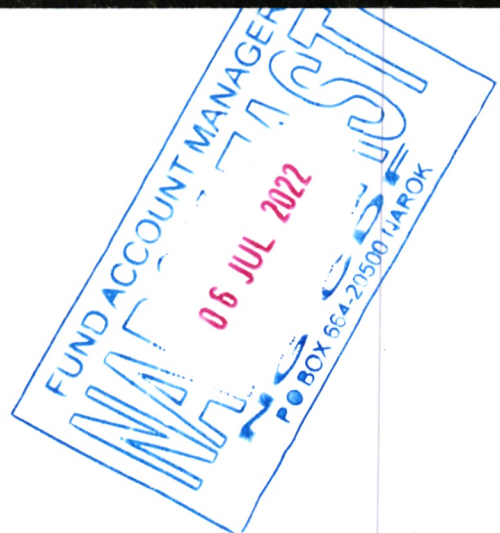
*Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



Olepunyua Primary School Ongoing construction of Dormitory



Olesharo Girls Secondary School Staff House

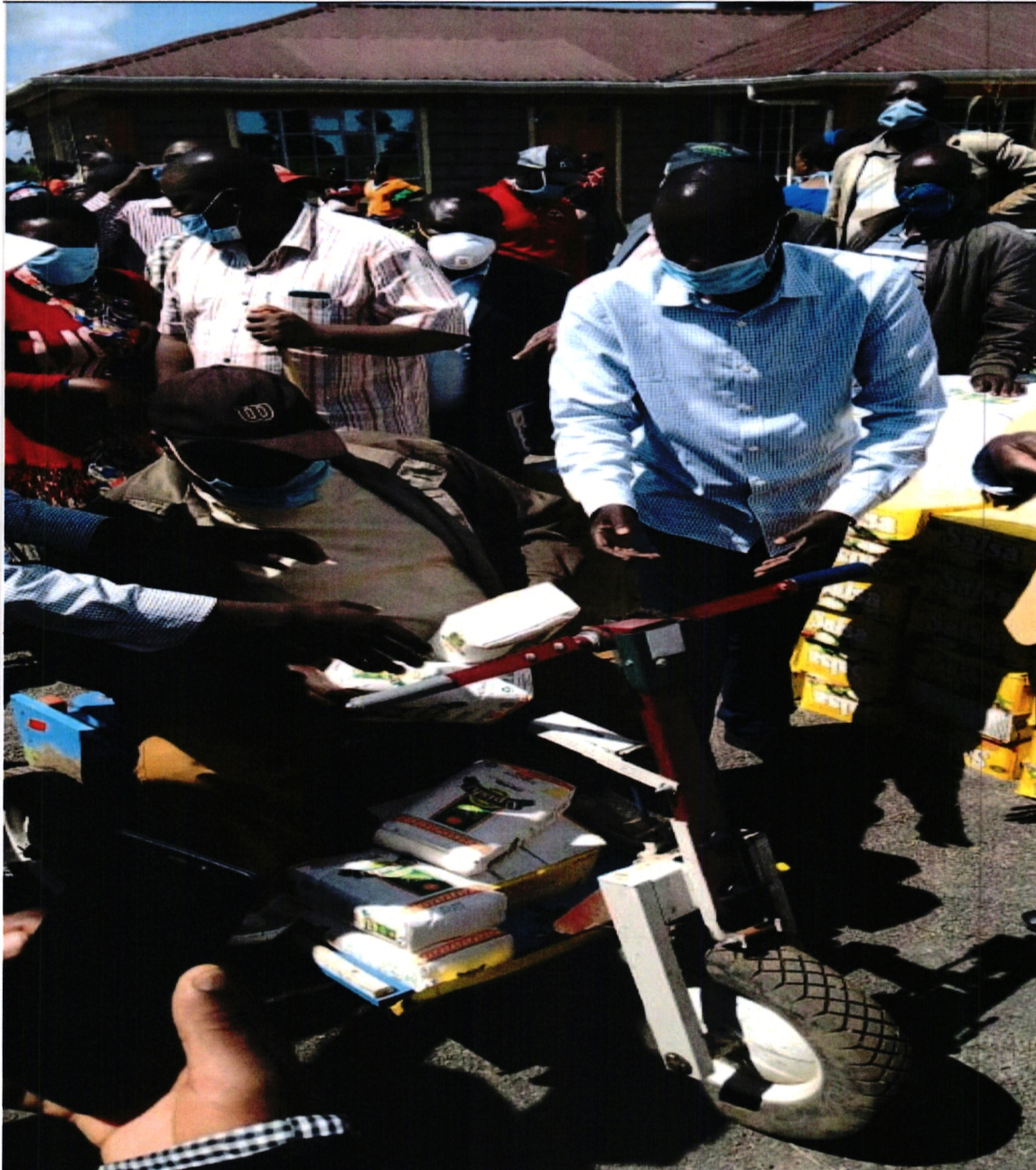


*Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



Olesharo Girls Secondary School Toilets- Ongoing painting works.

FUND ACCOUNT MANAGER
06 JUL 2022
MAILS
PO BOX 664-20500 NAROK



Emergency Response initiatives

Key achievements

NG CDF has all along been promptly disbursing funds to Project Management Committees Accounts for timely implementation while ensuring value for public money. The NG CDFC has also embraced equity in the distribution of funds across the constituency in terms of the physical infrastructure and identification of needy cases for bursary awards in all categories.

Currently, all primary and secondary schools have at least one or more NG CDF funded projects, with six (6) secondary schools fully funded by NG CDF by 2020/2021 Financial Year.



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

Challenges and emerging issues

The delay in implementation of the projects was due to the delay by the National Treasury to disburse funds to the NG CDF Board eventually reducing the constituency's absorption rate during the financial year.

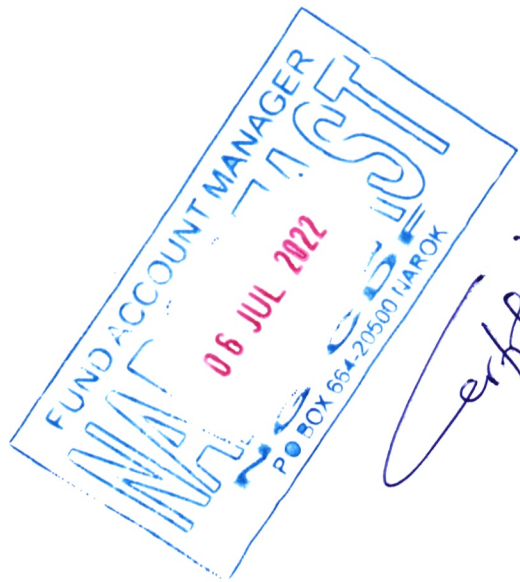
There is also the problem of community land ownership which makes the acquisition of land for schools process lengthy due to succession. We are currently receiving support from the Interior and Coordination of National Government and Lands Ministries in facilitation of change in land ownership documents for schools.

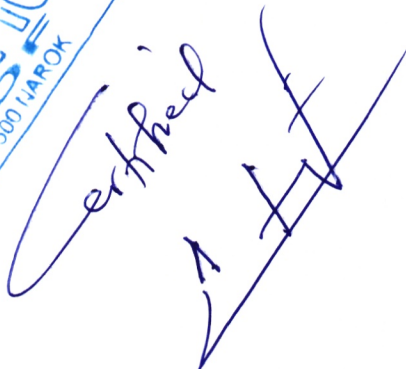


.....
TAPAIYA PUNYUA

CHAIRMAN NGCDFC

DATE..... *06/07/2022*



Certified


III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of **NAROK EAST Constituency 2018-2022** plan are to:

- a) Increase the retention of children in primary and secondary schools.
- b) Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.
- c) Improve the performance of students in primary and secondary schools.
- d) Improve the conservation of water within the constituency.
- e) Enhance the participation of youth in sports.
- f) Strengthen the capacity of the Narok East NG CDF offices to effectively undertake its Mandate.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-Number of usable physical infrastructure built in primary, secondary, and tertiary institutions -Number of bursary beneficiaries for all categories	In FY 20/21 -we increased number of classrooms, dormitories, laboratories etc e.g. Laboratories from 3 to 8 in the Suswa Girls, Olesharo Girls, Aramat Sec, Enooseyia Sec, Kipise Hills Sec. -Bursary beneficiaries at all levels were as per the attached schedules
Environment	To conserve the environment	Increased construction of the water	Number of water tanks to all the schools within the	In the FY 2020/2021, the NGCDF Narok

FUND ACCOUNT MANAGER
 NAROK EAST
 06 JUL 2022
 P.O. BOX 664-20500 NAROK

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

	through water harvesting	tanks projects in the schools and administrative areas to conserve the water	constituency.	East allocated funds towards environmental activities but yet to be received from the Board.
Sports	To actively engage the unemployed youth with an aim of nurturing of talents	Increased football registration of youth teams	Number football teams NG-CDFC has sponsored in the constituency	In the FY 2020/2021, we are yet to receive funds from the Board to carry out sport activities
Emergency	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2020/2021, we have worked from home and thus a lot of the normal activities were disrupted due to the Covid - 19 pandemic



IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. NAROK EAST Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

NAROK EAST NGCDF is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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



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

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

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

Public Awareness

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

NAROK EAST NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

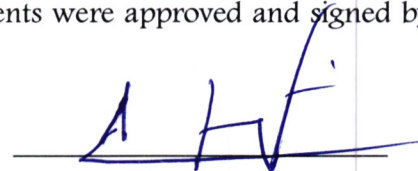
The Accounting Officer in charge of the NGCDF-NAROK EAST Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF-NAROK EAST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.



Chairman NGCDF Committee
Tapaiya Punyua

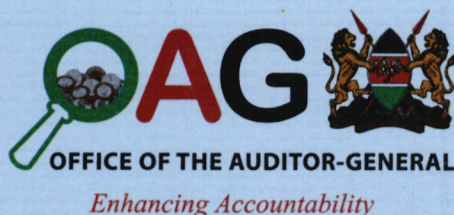


Fund Account Manager
Andrew K. Kiptanui



REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok East Constituency set out on pages 18 to 45, which comprise of the statement of financial assets and liabilities as at 30 June, 2021 and

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

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

Basis for Qualified Opinion

Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.20,777,487 as disclosed in Note 10(a) to the financial statements. Review of the bank reconciliation statements in support of the cash and cash equivalents balance, revealed receipts totalling Kshs.1,390,560 in cash book not yet recorded in the bank statement. However, the amount was not supported or explained.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.20,777,487 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

During the year under review, National Government Constituencies Development Fund - Narok East Constituency had a revenue budget of Kshs.215,502,096 against actual receipts of Kshs.167,413,217 (or 78%) resulting to a shortfall of Kshs.48,088,879 (or 22%) of the total budget. Similarly, the Fund had an expenditure budget of

Kshs.215,502,097 and actual expenditure of Kshs.146,635,731, resulting to net under expenditure of Kshs.68,866,365 (or 32%) of the approved budget.

Failure to implement projects as envisaged negatively impacted on the service delivery to the constituents of Narok East Constituency.

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. Lack of a Training Needs Assessment

The statement of receipts and payments reflects an expenditure of Kshs.9,624,717 on use of goods and services. Included in this figure under Note 5 is training expenses totalling Kshs.677,200. However, the training expenses were not supported with training needs assessment as required under Section H.3 (1) of the Public Service Commission Human Resource Manual of May, 2016.

In the circumstances, Management was in breach of the law.

2. Irregular Compensation of Employees on Contract

The statement of receipts and payments reflects compensation of employees amount of Ksh.3,476,214 as disclosed under Note 4 to the financial statements. Review of employee files revealed that the employees' contracts had expired and had not been renewed.

Under the circumstances, the regularity of the payment of Kshs.3,476,214 on compensation of employees could not be confirmed.

3. Irregular Use of Emergency Funds

Note 7 to the financial statements reflects emergency projects totalling Kshs.6,016,000 in respect of the cost of projects implemented using emergency funds. However, the Management did not report the utilization of the emergency reserve to the National Government Constituencies Development Fund Board within thirty (30) days of the occurrence of the emergency as required in Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, Management was in breach of the law.

4. Irregular Procurement of Office and General Supplies

The statement of receipts and payments and as disclosed under Note 5 to the financial statements reflects use of goods and services amount of Kshs.9,624,717. Included in the amount is Kshs.830,300 in respect of procurement of office and general supplies and services. However, quotations floated to prospective suppliers, tender evaluation and inspection and acceptance committee reports were not provided for audit.

In the circumstances, the regularity of the expenditure of Kshs.830,300 on office and general supplies could not be confirmed.

5. Poor Workmanship in Implementation of Projects

The Fund awarded a contract to a firm for the construction of 2 classrooms and 3 Staff houses at a contract sum of Kshs.2,300,000 and Kshs.3,000,000 respectively at Nturumet Secondary School. However, physical inspection revealed that the floor had cracks floor while no electricals works were done. Further, the rooms were too small and the drawings were not provided for audit review.

In addition, the Fund awarded a contract to a firm for construction of 2 classrooms at a contract sum of Kshs.2,300,000 at Oletukat Primary School. However, physical inspection revealed that the floor had cracks floor while no electricals works were done.

In the circumstances, the value for money on the funds used in the implementation of the two (2) projects could not be confirmed.

6. Use of Incomplete Projects

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other Government entities amounting to Kshs.82,400,000 for projects implementation. Physical inspection of three (3) projects which included construction of two class rooms at Olesharo Girls Secondary School and Oletkat Primary School at a cost of Kshs.2,300,000 each and construction of staff houses at Nturumeti Secondary School at a cost of Kshs.3,000,000 revealed that the projects were put into use before completion and handing over.

In the circumstances, the value for money on the funds used in the implementation of the three (3) projects could not be confirmed.

7. Failure to Maintain Project Management Committee (PMC) Minutes

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other Government entities of Kshs.82,400,000. However, review of the transfers supporting documents revealed that there were no PMC meeting minutes for ten (10) projects implemented in the constituency costing Kshs.39,400,000.

In the circumstances, Management was in breach of the law.

8. Unsupported Project Management Committee (PMC) Account Balances

Note 17.4 to the financial statements reflects PMC account balances of Kshs.13,412,628 as disclosed in Annex 5 to the financial statements. However, cash books, bank statements and bank reconciliation statements for the PMC bank accounts were not provided for audit. Further, the PMC account balances relate to projects that are complete and in use as per the project implementation status report. However, the bank accounts have not been closed in line with Section 7 (1) of the National Government Constituencies Development Fund Act, 2015.

In the circumstances, the accuracy of the PMC account balances of Kshs.13,412,628 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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 abolish 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

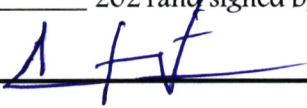
06 September, 2022

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


VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	158,367,724	68,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		158,367,724	68,000,000
PAYMENTS			
Compensation of employees	4	3,476,214	3,221,910
Use of goods and services	5	9,624,717	9,577,690
Transfers to Other Government Units	6	82,400,000	76,443,166
Other grants and transfers	7	51,134,800	24,354,700
Acquisition of Assets	8	-	-
Other Payments	9	-	1,283,400
TOTAL PAYMENTS		146,635,731	114,880,866
SURPLUS/DEFICIT		11,731,993	(46,880,866)


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK EAST Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager
Name: Andrew K. Kiptanui



National Sub-County
Accountant
Name: Kennedy Ndung'u
ICPAK M/No: 14351



Chairman NG-CDF Committee
Name: Tapaiya Punyua



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

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	20,777,487	9,045,494
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		20,777,487	9,045,494
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		20,777,487	9,045,494
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		20,777,487	9,045,494
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	9,045,494	55,926,359
Prior year adjustments	14	-	-
Surplus/Defict for the year		11,731,993	(46,880,866)
NET FINANCIAL POSITION		20,777,487	9,045,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK EAST Constituency financial statements were approved on _____ 2021 and signed by:


Fund Account Manager

Name: Andrew K. Kiptanui


National Sub-County
Accountant

Name: Kennedy Ndung'u
ICPAK M/No: 14351


Chairman NG-CDF Committee

Name: Tapayia Punyua





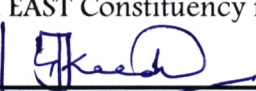
Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	158,367,724	68,000,000
Other Receipts	3	-	-
		158,367,724	68,000,000
Payments for operating activities			
Compensation of Employees	4	3,476,214	3,221,910
Use of goods and services	5	9,624,717	9,577,690
Transfers to Other Government Units	6	82,400,000	76,443,166
Other grants and transfers	7	51,134,800	24,354,700
Other Payments	9	-	1,283,400
		146,635,731	114,880,866
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		11,731,993	(46,880,866)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		11,731,993	(46,880,866)
Cash and cash equivalent at BEGINNING of the year	10	9,045,494	55,926,359
Cash and cash equivalent at END of the year		20,777,487	9,045,494

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-NAROK EAST Constituency financial statements were approved on 2021 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF Committee

Name: Andrew K. Kiptanui

Name: Kennedy Ndung'u
ICPAK M/No: 14351

Name: Tapayia Punyua



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

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	9,045,494	69,367,724	215,502,096	167,413,217	48,088,879	77.7%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	9,045,494	69,367,724	215,502,096	167,413,217	48,088,879	77.7%
PAYMENTS							
Compensation of Employees	3,476,220			3,476,220	3,476,214	6	100.0%
Use of goods and services	8,861,779	160,247	650,000	9,672,027	9,624,717	47,310	99.5%
Transfers to Other Government Units	78,700,000	-	56,199,794	134,899,794	82,400,000	52,499,794	61.1%
Other grants and transfers	46,050,880	8,868,646	12,517,930	67,437,456	51,134,800	16,302,656	75.8%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Other Payments	-	16,600		16,600	-	16,600	0.0%
TOTAL	137,088,879	9,045,494	69,367,724	215,502,097	146,635,731	68,866,366	68.0%

FUND ACCOUNT MANAGER
NAF **ST**
 06 JUL 2022
 NGCDF
 PO BOX 664-20500 HAROK

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

(a) The Constituency did not realize any AIA.

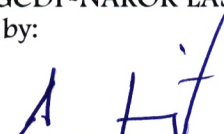
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. The Constituency had an overall absorption utilization rate of 77.7% due to the delays in disbursement of funds from the Board arising from late disbursement of the same by the National Treasury
- ii. The Constituency also had an overall utilization of the funds received from the Board of 68% due to the Covid 19 pandemic which fundamentally reduced the scope of projects implementation
- iii. The changes between the original and final budget are as a result of reallocations within the budget and the funds for the previous financial year received within the financial year under review as per IPSAS 1.9.23.)


The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	68,866,366
Less undisbursed funds receivable from the Board as at 30th June 2021	48,088,879
	20,777,487
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020- 2021	20,777,487


The NGCDF-NAROK EAST Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager



National Sub-County Accountant



Chairman NG-CDF Committee

Name: Andrew K. Kiptanui

Name: Kennedy Ndung'u
ICPAK M/No:

Name: Tapiya Punyua



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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
	2020/2021	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,476,220	-		3,476,220	3,476,214	6	100
1.2 Committee allowances	2,000,000	93,600	-	2,093,600	2,093,000	600	100
1.3 Use of goods and services	2,749,113	50,621	-	2,799,734	2,790,482	9,252	100
Total	8,225,333	144,221	-	8,369,554	8,359,696	9,858	100
2.0 Monitoring and evaluation							
2.1 Capacity building	1,612,666	16,028	139,000	1,767,694	1,733,335	34,359	98
2.2 Committee allowances	1,500,000	-	220,000	1,720,000	1,717,000	3,000	100
2.3 Use of goods and services	1,000,000	-	291,000	1,291,000	1,290,900	99	100
Total	4,112,666	16,028	650,000	4,778,694	4,741,235	37,458	99
3.0 Emergency	-	-	-	-	-	-	-
3.1 Primary Schools	-	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-
3.5 Unutilized	7,192,207	2,500,000	-	9,692,207	6,016,000	3,676,207	62
Total	7,192,207	2,500,000	-	9,692,207	6,016,000	3,676,207	62
4.0 Bursary and Social Security	-	-	-	-	-	-	-
4.1 Secondary Schools	18,600,000	2,000,000	4,950,050	25,550,050	22,882,800	2,667,250	90
4.2 Tertiary Institutions	16,000,000	3,564,241	5,967,880	25,532,121	20,700,000	4,832,121	81
4.3 Social Security	1,200,000		1,200,000	2,400,000	-	2,400,000	-
4.4 Special Needs	200,000		400,000	600,000	-	600,000	-
Total	36,000,000	5,564,241	12,517,930	54,082,171	43,582,800	10,499,371	81
5.0 Sports							
5.1	2,716,896	48,341		2,765,237	1,396,000	1,369,237	50

FUND ACCOUNT MANAGER
INAF WEST
06 JUL 2022
[Handwritten signature]

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

Total	2,716,896	48,341	-	2,765,237	1,396,000	1,369,237	50
6.0 Environment							
6.1	141,778	756,063		897,841	140,000	757,841	16
Total	141,778	756,063	-	897,841	140,000	757,841	16
7.0 Primary Schools Projects							
Keru Primary School	2,300,000	-	-	2,300,000		2,300,000	-
Eluai Primary School	2,000,000	-	-	2,000,000		2,000,000	-
Oloika Primary School	2,300,000	-	-	2,300,000		2,300,000	-
Olekoonyo Primary School	2,300,000	-	-	2,300,000		2,300,000	-
Oloitip Primary School	2,300,000	-	-	2,300,000		2,300,000	-
Ranke Primary School	2,300,000	-	-	2,300,000	-	2,300,000	-
Ntemel Primary School	2,300,000	-	-	2,300,000	-	2,300,000	-
Enoobarbali Primary School	2,300,000	-	-	2,300,000	-	2,300,000	-
Eor-esimu Primary School	2,300,000	-	-	2,300,000	-	2,300,000	-
Ole Kuntere Primary School	2,300,000	-	-	2,300,000	-	2,300,000	-
EnarupaOongila Primary School	-	-	2,000,000.00	2,000,000	2,000,000	-	100
Kormoto Primary School	-	-	2,300,000.00	2,300,000	2,300,000	-	100
Munanda Primary School	-	-	2,300,000.00	2,300,000	2,300,000	-	100
NaakurtoLukuny Primary School	-	-	2,000,000.00	2,000,000	2,000,000	-	100
Oletukat Primary School	-	-	2,300,000.00	2,300,000	2,300,000	-	100
Oloikumukum Primary School	-	-	2,300,000.00	2,300,000	2,300,000	-	100
Iloiboti Primary School	-	-	5,500,000.00	5,500,000	5,500,000	-	100
Kikuyian Primary School	-	-	3,000,000.00	3,000,000		3,000,000	-
DEB School	-	-	1,000,000.00	1,000,000		1,000,000	-
Inkilongosi Primary School	-	-	2,000,000.00	2,000,000	2,000,000	-	-
Enkaroni Primary School	-	-	700,000.00	700,000	700,000	-	-
	-	-	-	-	-	-	-
Total	22,700,000		25,400,000	48,100,000	21,400,000	26,700,000	44
8.0 Secondary Schools Projects							
Olorien Boys' Secondary School	22,400,000.00			22,400,000	20,600,000	1,800,000	92
Olesharo Girls Sec School	8,000,000.00			8,000,000	4,300,000	3,700,000	54
Suswa Girls' Secondary School	6,000,000.00			6,000,000	-	6,000,000	-
ST. Anthony Secondary School	2,000,000.00			2,000,000		2,000,000	-
Sintakara Secondary School	2,300,000.00			2,300,000	2,300,000	-	100
Nturumeti Secondary School	5,000,000.00			5,000,000		5,000,000	-
Aramat Secondary School	2,300,000.00			2,300,000	2,300,000	-	130

FUND ACCOUNT MANAGER
WALTON
 06 JUL 2022
 P.O. BOX 564-20500 NAROK, KENYA

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

Oletukat High School	3,000,000.00	-	-	3,000,000	3,000,000	-	-
Saleita Secondary School	5,000,000.00	-	-	5,000,000		5,000,000	-
Nturumeti Secondary School	-	-	3,000,000	3,000,000	3,000,000	-	100
Oletukat Secondary School	-	-	2,000,000	2,000,000	2,000,000	-	100
Olorien Boys Secondary School	-	-	500,000	500,000	500,000	-	100
Aramat Secondary School	-	-	5,000,000	5,000,000	5,000,000	-	100
Enooseyia Secondary School	-	-	5,000,000	5,000,000	5,000,000	-	100
Keekonyokie Secondary School	-	-	2,000,000	2,000,000	2,000,000	-	100
Oletukat Secondary School	-	-	5,500,000	5,500,000	5,500,000	-	100
Olorien Boys Secondary School	-	-	5,500,000	5,500,000	5,500,000	-	100
SUSWA GIRLS SEC SCHOOL	-	-	2,299,794	2,299,794		2,299,794	-
Total	56,000,000	-	30,799,794	86,799,794	61,700,000	25,099,794	71
9.0 Tertiary institutions Projects	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
10.0 Security Projects	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
11.0 Acquisition of assets	-	-	-	-	-	-	-
11.1 Motor Vehicles	-	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
12.0 Other payments	-	-	-	-	-	-	-
NGCDF Office	-	-	-	-	-	-	-
Constituency strategic plan	-	16,600	-	16,600	-	16,600	-
Total	-	16,600	-	16,600	-	16,600	-

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*Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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13.0 unallocated fund	-	-	-	-	-	-	-
Unapproved projects	-	-	-	-	-	-	-
AIA	-	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
	137,088,879	9,045,494	69,367,724	215,502,097	146,635,731	68,866,366	68

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

**Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-NAROK EAST 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 recognizes all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

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

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

Proceeds from Sale of Assets

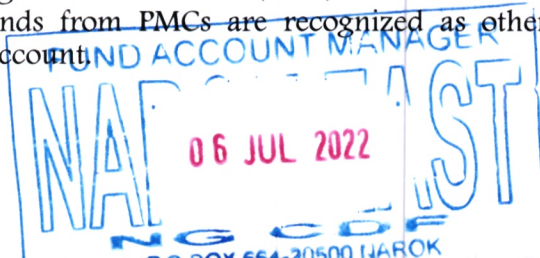
Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

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

Unutilized Funds from PMCs.

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



Narok East Constituency
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External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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



8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

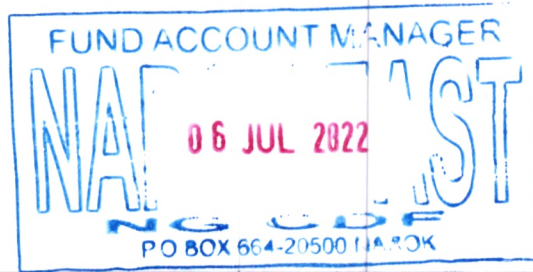
13. Subsequent Events

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

14. Errors

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

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



Narok East Constituency

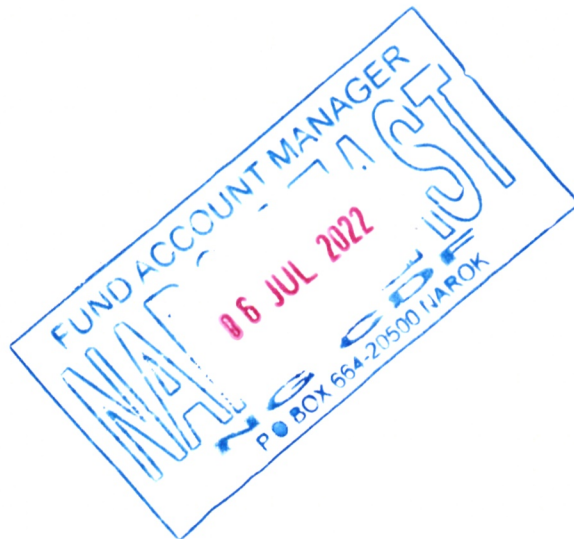
National Government Constituencies Development Fund (NGCDF)

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15. Related Party Transactions

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

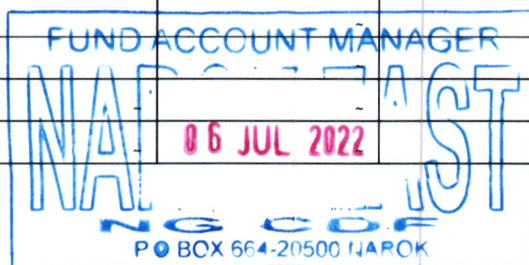
Such related parties include the NG CDF Board and the National Treasury.



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

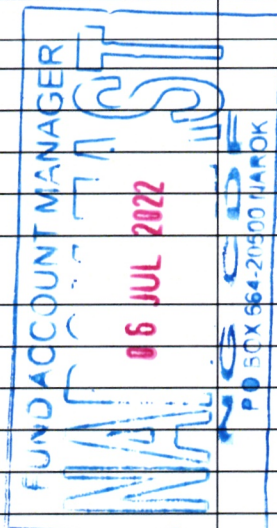
XII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2020 - 2021	2019 - 2020	
Normal Allocation		Kshs	Kshs	
1	AIE NO:B041165		4,000,000	
2	AIE NO:B041328		18,000,000	
3	AIE NO:B047745		5,000,000	
4	AIE NO:B047994		7,000,000	
5	AIE NO:B104056		14,000,000	
6	AIE NO:B104435		20,000,000	
1	B096989	15,000,000		
2	B104655	21,000,000		
3	A823698	30,367,724		
4	B124632	9,000,000		
5	B119601	10,000,000		
6	B119991	13,000,000		
7	B128232	6,900,000		
8	B129194	6,000,000		
9	B132288	6,000,000		
10	B138957	13,000,000		
11	B126249	6,100,000		
12	B105044	10,000,000		
13	B140687	12,000,000		
TOTAL		158,367,724	68,000,000	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2020 - 2021	2019 - 2020	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	
Receipts from the Sale Plant Machinery and Equipment		-	-	
Receipts from the Sale of Office and General Equipment		-	-	
TOTAL		-	-	
3 OTHER RECEIPTS				
Description		2020 - 2021	2019 - 2020	
		Kshs	Kshs	
Interest Received				
Rents				
Receipts Sale of Tender Documents				
Hire of plant/equipment/facilities				



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Unutilized funds from PMCs		-	-
Other Receipts Not Classified Elsewhere (specify)		-	-
TOTAL		-	-
4 COMPENSATION OF EMPLOYEES			
Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
NG-CDFC Basic staff salaries		2,446,254	2,252,130
Personal allowances paid as part of salary			
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	-
Gratuity-contractual employees		822,600	762,420
Employer Contributions Compulsory national social security schemes		207,360	207,360
TOTAL		3,476,214	3,221,910
5 USE OF GOODS AND SERVICES			
Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Utilities, supplies and services		212,400	896,420
Electricity		-	-
Water & sewerage charges		-	-
Office rent		-	-
Communication, supplies and services		90,000	80,000
Domestic travel and subsistence		160,000	125,000
Printing, advertising and information supplies & services		519,000	350,000
Rentals of produced assets		-	-
Training expenses		677,200	500,000
Hospitality supplies and services		-	-
Other committee expenses		3,137,400	1,634,490
Committee allowance		2,185,200	2,728,800
Insurance costs		-	-
Specialised materials and services		-	-
Office and general supplies and services		830,300	720,000
Fuel , oil & lubricants		1,550,000	2,005,000
Other operating expenses		-	-
Bank service commission and charges		49,053	28,800
Other Operating Expenses		-	-
Security operations		-	-



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

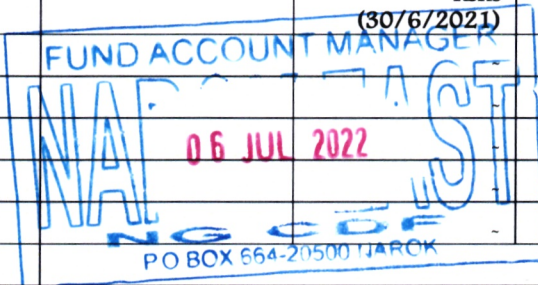
Routine maintenance - vehicles and other transport equipment		214,164	509,180
Routine maintenance- other assets			-
TOTAL		9,624,717	9,577,690
6 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Transfers to Primary Schools		21,400,000	47,950,000
Transfers to Secondary Schools		61,000,000	28,493,166
Transfers to Tertiary Institutions		-	-
TOTAL		82,400,000	76,443,166
7 OTHER GRANTS AND OTHER PAYMENTS			
Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Bursary - Secondary (see attached list)		22,882,800	10,000,000
Bursary -Tertiary (see attached list)		20,700,000	8,178,400
Bursary- Special Schools		-	-
Mocks & CAT (see attached list)		-	-
Social Security programmes (NHIF)		-	-
Security Projects (see attached list)		-	-
Sports Projects (see attached list)		1,396,000	950,000
Environment Projects (see attached list)		140,000	-
Emergency Projects (see attached list)		6,016,000	5,226,300
TOTAL		51,134,800	24,354,700
8 ACQUISITION OF ASSETS			
Non- Financial Assets		2020 - 2021	2019 - 2020
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment		-	-
Purchase of office furniture and General Equipment		-	-

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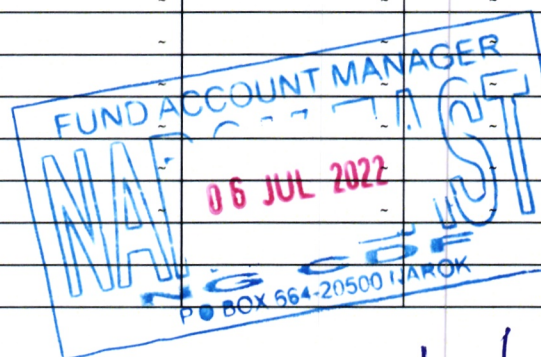
**Narok East Constituency
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Purchase of computers ,printers and other IT equipments			-	-
Purchase of ICT Equipment, Software and Other ICT Assets			-	-
Purchase of Specialized Plant, Equipment and Machinery			-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.			-	-
Acquisition of Land			-	-
Acquisition of Intangible Assets			-	-
TOTAL			-	-
9 Other Payments				
Strategic Plan			-	1,283,400
ICT Hubs			-	-
			-	-
TOTAL			-	1,283,400
10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020	
		Kshs (30/6/2021)	Kshs (30/6/2020)	
<i>EQUITY Bank, Narok Branch. Narok east NG-CDF</i>	<i>A/C no.1146215614</i>	20,777,487	9,045,494	
others		-	-	
		-	-	
TOTAL		20,777,487	9,045,494	
10B: CASH IN HAND)				
		2020 - 2021	2019 - 2020	
		Kshs (30/6/2021)	Kshs (30/6/2020)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
TOTAL		-	-	
11: OUTSTANDING IMPRESTS				
Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
				-



Narok East Constituency
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		-	-	-
		-	-	-
TOTAL		-	-	-
12A Retention				
		2020-2021	2019-2020	
		KShs	KShs	
Retention as at 1st July (A)		-	-	
Retention held during the year (B)		-	-	
Retention paid during the Year (C)		-	-	
Closing Retention as at 30th June D= A+B-C		-	-	
12 B Gratuity				
		2020-2021	2019-2020	
		KShs	KShs	
Gratuity as at 1st July (A)		-	-	
Gratuity held during the year (B)		-	-	
Gratuity paid during the Year (C)		-	-	
Closing Gratuity as at 30th June D= A+B-C		-	-	
13 BALANCES BROUGHT FORWARD				
		2020- 2021	2019- 2020	
		Kshs (1/7/2020)	Kshs (1/7/2019)	
Bank accounts		9,045,494	55,926,359	
Cash in hand		-	-	
Imprest		-	-	
TOTAL		9,045,494	55,926,359	
14. PRIOR YEAR ADJUSTMENTS				
		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable				
Receivables				
Others (specify)				
Total				



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15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Outstanding Imprest as at 1st July (A)		-	-	
Imprest issued during the year (B)		-	-	
Imprest surrendered during the Year (C)		-	-	
Net changes in accounts receivables (D=A+B-C)		-	-	
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Deposits and Retention as a t 1st July 2019 (A)		-	-	
Deposits and Retention held during the year (B)		-	-	
Deposits and Retention paid during the year ©		-	-	
Closing accounts payable at 30th June (D=A+B-C)		-	-	
17. OTHER IMPORTANT DISCLOSURES				
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Construction of buildings		-	-	
Construction of civil works		-	-	
Supply of goods		-	-	
Supply of services		-	-	
TOTAL		-	-	
17.2: PENDING STAFF PAYABLES (See Annex 2)				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
NGCDF Staff		-	-	
Others (specify)		-	-	
		-	-	
17.3: UNUTILISED FUNDS (See Annex 3)				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
Compensation of employees		6	463,100	
Use of goods and services		47,310	623,347	
Amounts due to other Government		49,799,795	53,499,795	

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**Narok East Constituency
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entities (see attached list)				
Amounts due to other grants and other transfers (see attached list)		19,002,655	25,089,643	
Acquisition of assets		-	-	
Other-strategic plan		16,600	16,600	
Funds pending approval			-	
TOTAL		68,866,366	78,766,285	
17.4: PMC ACCOUNT BALANCES (See Annex 4)				
		2020- 2021	2019- 2020	
		Kshs	Kshs	
PMC account balances (see attached list)		13,412,628	7,996,537	
TOTAL		13,412,628	7,996,537	




*Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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



Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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ANNEX 3 –UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		6	-	
Use of goods & services		47,310	810,248	
Amounts due to other Government entities		52,499,794	56,199,794	
Keru Primary School	Construction of 2 No. Classrooms	2,300,000		
Eluai Primary School	Construction of 2 No. Classrooms	2,000,000		
Oloika Primary School	Construction of 2 No. Classrooms	2,300,000		
Olekoonyo Primary School	Construction of 2 No. Classrooms	2,300,000		
Oloitip Primary School	Construction of 2 No. Classrooms	2,300,000		
Ranke Primary School	Construction of 2 No. Classrooms	2,300,000		
Ntemel Primary School	Construction of 2 No. Classrooms	2,300,000		
Enoobarbali Primary School	Construction of 2 No. Classrooms	2,300,000		
Eor-esimu Primary School	Construction of 2 No. Classrooms	2,300,000		
Ole Kuntere Primary School	Construction of 2 No. Classrooms	2,300,000		
Kikuyian Primary School	Purchase of Land	3,000,000		
DEB School	Construction of Toilet	1,000,000		
Olorien Boys' Secondary School	Construction of Twin Lab	1,800,000		
Olesharo Girls Sec School	Staff Houses & Classrooms	3,700,000		
Suswa Girls' Secondary School	Construction of Dorm	6,000,000		
ST. Anthony Secondary School	Construction of Kitchen	2,000,000		
Nturumeti Secondary School	Construction of Lab	5,000,000		

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Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Saleita Secondary School	Construction of Lab	5,000,000		
Suswa Girls Secondary School	Construction of Lab	2,299,794		
Sub-Total		52,547,110	57,010,042	
Amounts due to other grants and other transfers		16,302,656	21,386,576	
Bursary		10,499,371		
Sports		1,369,237		
Environment		757,841		
Emergency		3,676,207		
Sub-Total		68,849,766	78,386,618	
Acquisition of assets				
Others (specify)		16,600	16,600	
Sub-Total		68,866,366	78,413,218	
Funds pending approval				
Grand Total		68,866,366	78,413,218	

FUND ACCOUNT MANAGER
NAF **ST**
 06 JUL 2022
 NGCDF
 P.O BOX 664-20500 NAROK

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	20,000,000.00			20,000,000.00
Transport equipment	6,200,000.00			6,200,000.00
Office equipment, furniture and fittings	3,643,002.00			3,643,002.00
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	29,843,002.00			29,843,002.00

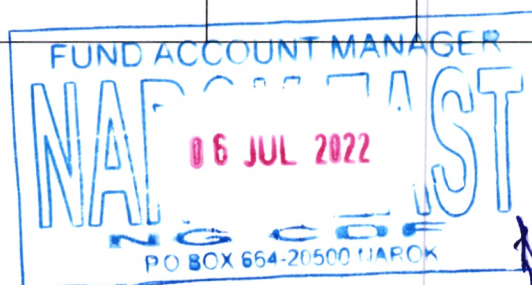


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Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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

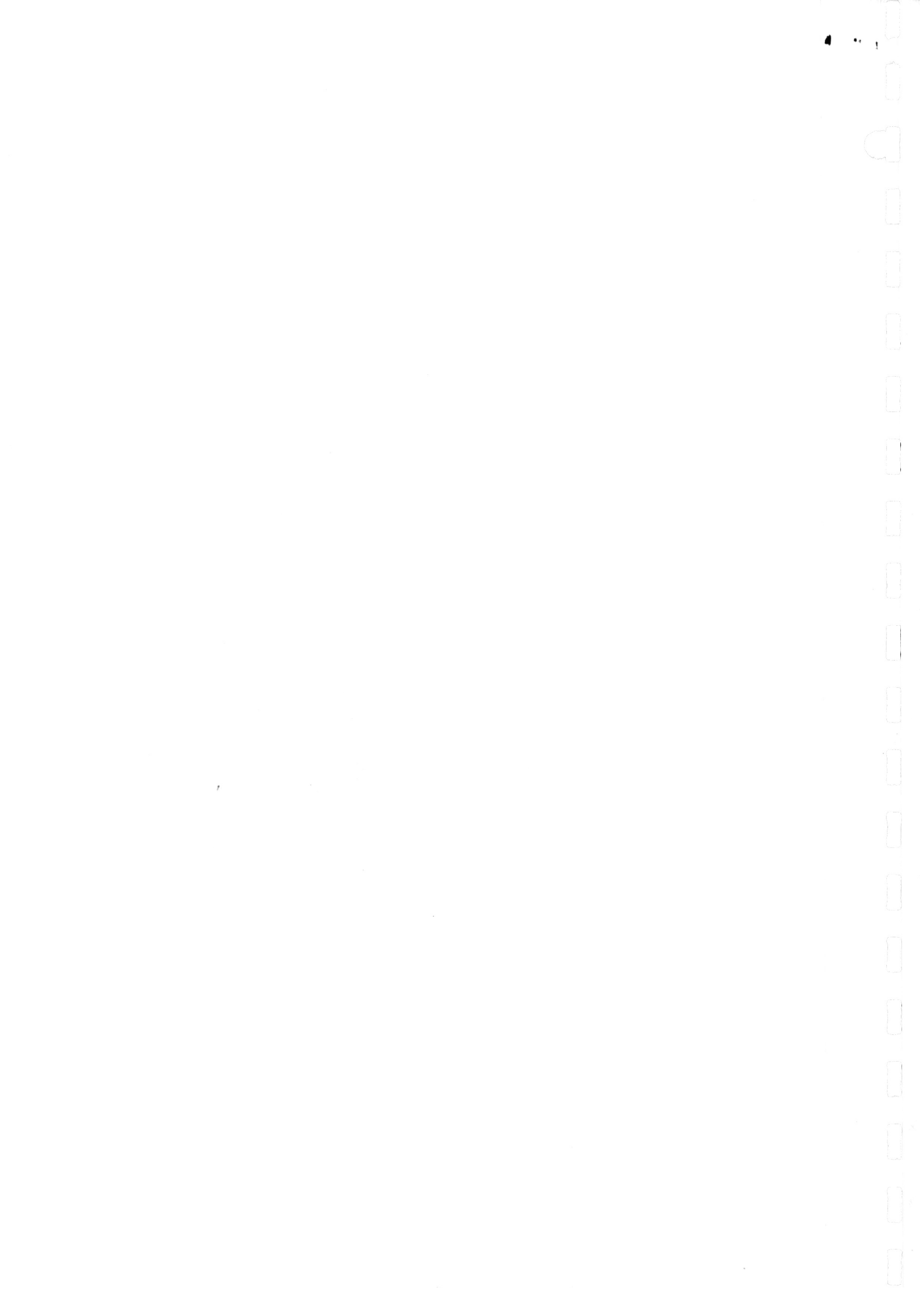
S/NO.	PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
1	Enkaroni Primary Schhol	Equity	0360263718255		1,001,730.00
2	Narasha Primary School	Equity	0360271263476		70,110.00
3	Ntulele Primary School	Equity	0360264137576		2,300,090.00
4	Olepunyua Primary School	Equity	0360279067699		199,760.00
5	Kipise Hills Secondary School	Equity	0360279034997		260,460.00
6	Emurutoto Primary School	Equity	0360265842057		495.00
7	Enariboo Primary School	Equity	0360265845865		848.00
8	Ereto Primary School	Equity	0360279073572		1,600.00
9	Iltumutum Primary School	Equity	0360279523404		260.00
10	Keru Primary School	Equity	0360277324180		2,920.00
11	Lengasamo Primary School	Equity	0360279066707		1,000.00
12	Olasiti Primary School	Equity	0360278570744		400.00
13	Olesharo Girls Sec. School	Equity	0360278752805		1,200,283.00
14	Olesito Primary School	Equity	0360264122974		401.00
15	Olorien Boys Sec. School	Equity	0360279605328		2,724,580.00
16	Olopikidongoe P. School	Equity	0360279011643		1,000.00
17	Osupuko Primary School	Equity	0360279844255		230,000.00
18	Saleita Primary School	Equity	0360279106453		500.00
19	Tikako Primary School	Equity	0360279359145		100.00
		Equity	0360279844279	260.00	
1	Oletukat Primary School	Equity			
2	Inkilongosi Primary School	Equity			
3	EnarupaOongila Primary School	Equity	0360263758884	50,395.00	
4	Ilooiiboti Primary School	Equity	0360263327746	276,395.00	
5	OImunanda Primary School	Equity	0360280365839	640.00	
6	NaakurtoLukuny Primary School	Equity	0360266398193	188.00	
7	Oloikumukum Primary School	Equity			



Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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S/NO.	PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
8	Enkaroni Primary School	Equity	0360263718255	1,730.00	
9	Kormoto Primary School	Equity	0360280365948	99,760.00	
10	Enooseyia Secondary School	Equity	0360268368835	249,765.00	
11	Oletukat Secondary School	Equity	0360268380655	2,110,035.00	
12	Nturumeti Secondary School	Equity	0360280368323	149,760.00	
13	Aramat Secondary School	Equity	0360276602500	2,300,420.00	
14	Olorien Boys Secondary School	Equity	0360279605328	7,699,500.00	
15	Olesharo Girls Secondary School	Equity			
16	Keekonyokie Secondary School	Equity	0360277559443	244,020.00	
17	Sintakara Secondary School	Equity	0360277559312	229,760.00	
	Total			13,412,628	7,996,537





Narok East Constituency
National Government Constituencies Development Fund (NGCDF)
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	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)
OAG/NRK-E18/2019/NG-CDF/VOL(10)-1	Cash and Cash Equivalents: Note 10 to the financial statements reflects a balance of Kshs. 56,279,427 against bank reconciliation statement for June 2019 of Kshs.55, 926,359 resulting to unreconciled balance of Kshs.353, 068.	The difference of Kshs. 353,068 relates to the bank charges taken into account in the cash book after the submission of the financial statements. The correct position of the Cash book is Kshs. 55, 926,359.	Fund Account Manager/ National Sub county Accountant	Resolved	03/03/2020
OAG/NRK-E18/2019/NG-CDF/VOL(10)-2	Delayed Implementation of Projects: Projects with funds amounting to Kshs. 51,842,961 had not been implemented as at the end of the financial year.	The funds for the projects not implemented were received from the Board towards the end of the financial year.	Fund Account Manager	Resolved	03/03/2020

FUND ACCOUNT MANAGER
NAROK EAST
 06 JUL 2022
 NGCDF
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