

REPUBLIC OF KENYA

PARLIAMENT
OF KENYA
LIBRARY



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 01 MAR 2023 DAY: Wednesday

TABLED BY: Majority Whip

OF

CLERK AT THE TABLE: Mado

THE AUDITOR-GENERAL

ON

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

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



BARINGO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Contents

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. NG-CDFC CHAIRMAN’S REPORT	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETERMINED OBJECTIVES	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING	10
V. STATEMENT OF NG-CDF BARINGO NORTH MANAGEMENT RESPONSIBILITIES.	13
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NG-CDF Baringo North CONSTITUENCY</i>	14
VII. STATEMENT OF RECEIPTS AND PAYMENTS	15
VIII. STATEMENT OF ASSETS AND LIABILITIES	16
IX. STATEMENT OF CASHFLOW	17
X. SUMMARY STATEMENT OF APPROPRIATION	18
XI. BUDGET EXECUTION BY SECTORS AND PROJECTS	20
XII. SIGNIFICANT ACCOUNTING POLICIES	26
XIII. NOTES TO THE FINANCIAL STATEMENTS	30
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE	40
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES	41
ANNEX 3 – UNUTILIZED FUND	42
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER	44
ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2021	45
PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	47

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
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
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

Baringo North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

5. Sustainable development – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Michael Kones
2.	Sub-County Accountant	Kipkirui Sigei
3.	Chairman NG-CDFC	Stanley K.C Amdany
4.	Member NG-CDFC	Kennedy Chebon

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Baringo North Constituency NGCDF. 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) Baringo North Constituency NG-CDF Headquarters

P.O. Box 63,
NG-CDF OFFICE BUILDING
KABARTONJO

***Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

(f) Baringo North Constituency NG-CDF Contacts

Telephone: (254) 0720 130 252

E-mail: cdfbaringonorth@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NG-CDF Baringo North Constituency Bankers

A/C No. 1103776142

Kenya Commercial Bank

Kabarnet Branch

(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

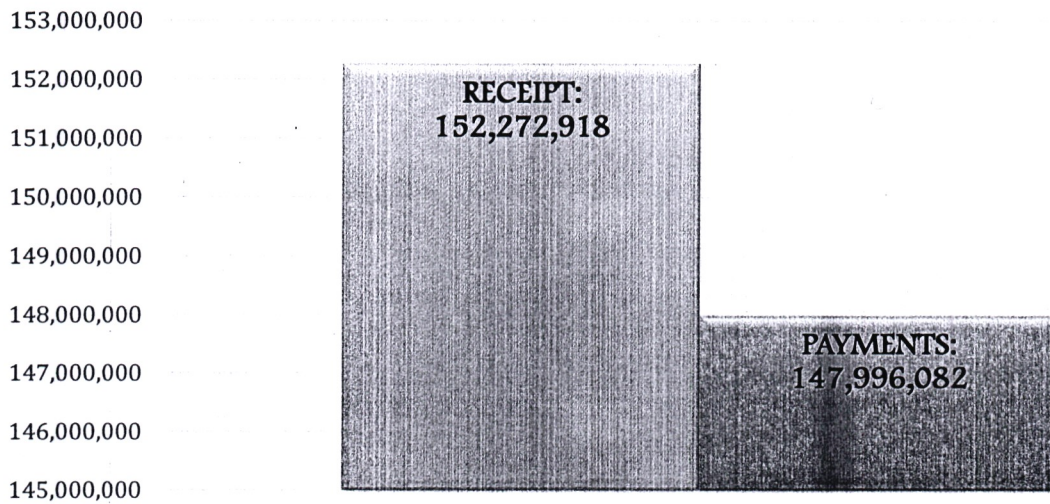
Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT

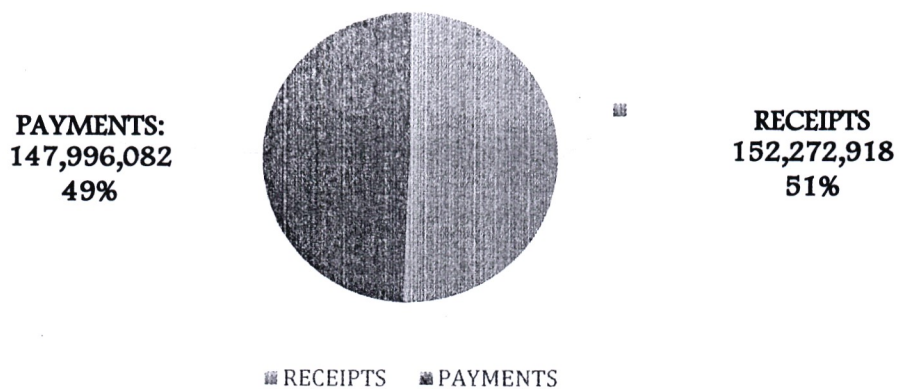


**Stanley KC Amdany –Chairman
NGCDF Baringo North**

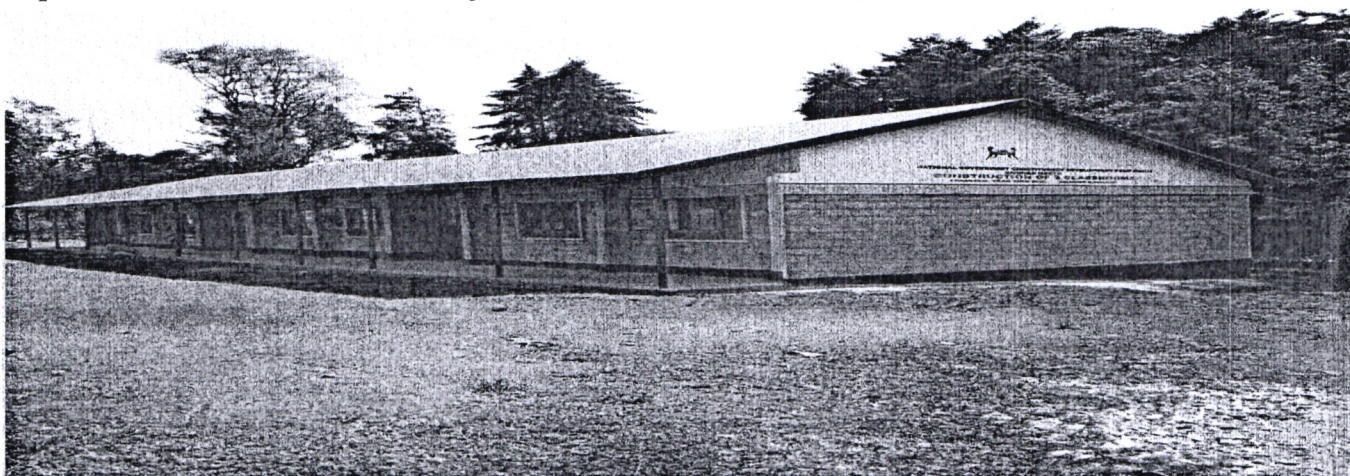
Below: Summary of the total receipts compared to total payments for the financial year 2020/2021



PAYMENTS AGAINST RECEIPTS FOR F/Y: 2020/ 2021



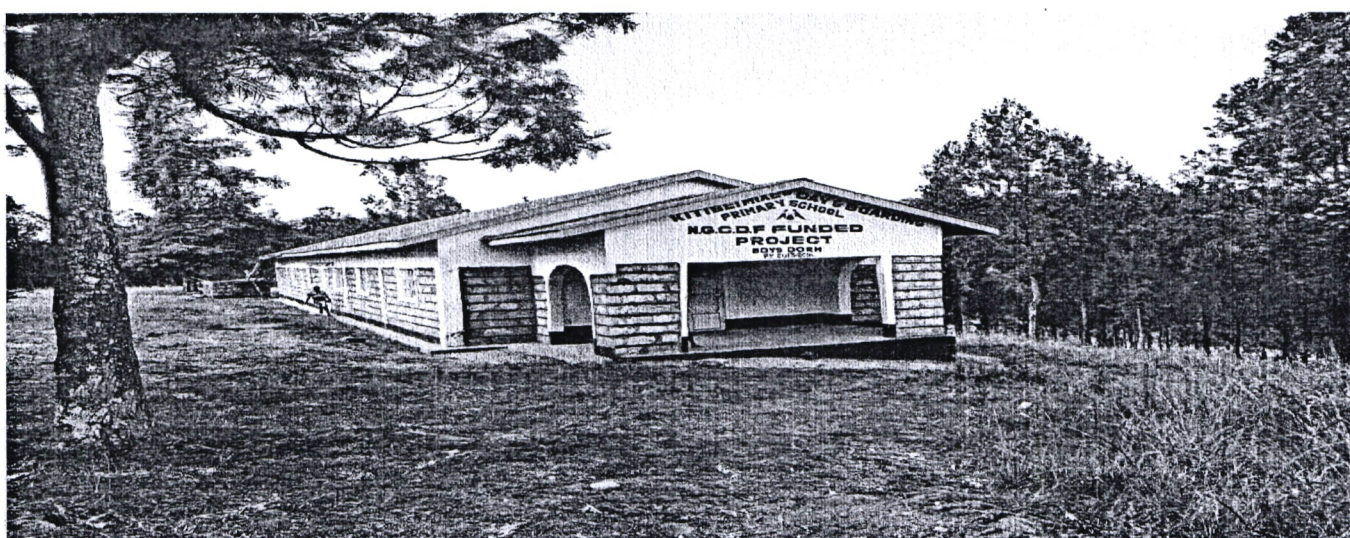
*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



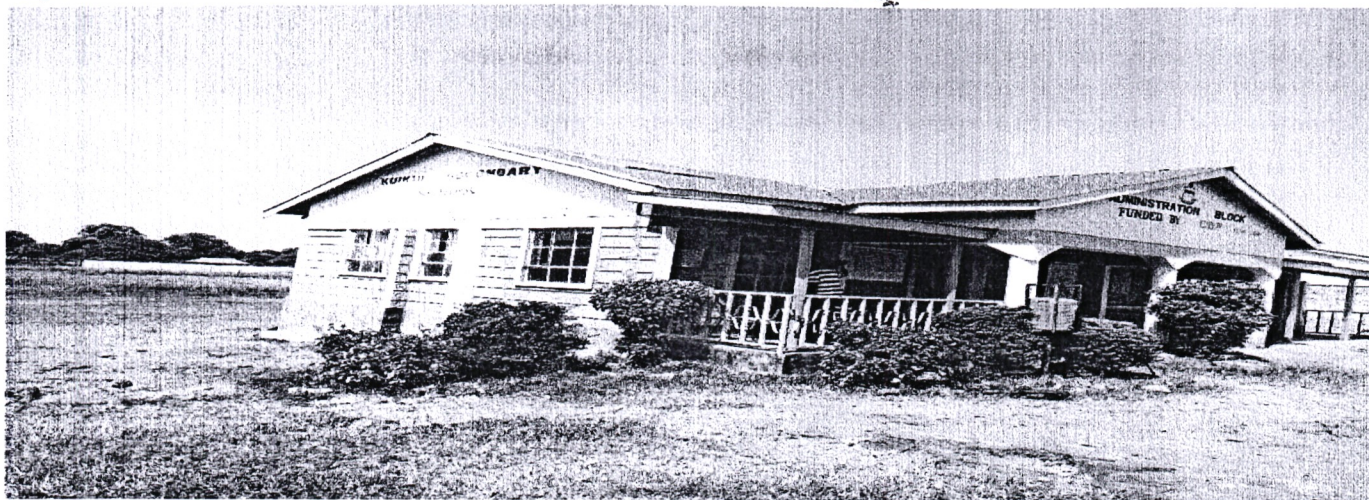
Ossen Pry. School – Construction of Three Classrooms



Katibel Pry. School – Construction of Six Classrooms



Kitibei Pry. School – Construction of 80 Bed Dormitory



Kuikui Sec. School – Construction of Administration Block



Muchukwo Chief's Office



Muchukwo AP Camp Units

KEY ACHIEVEMENTS DURING THE FINANCIAL YEAR 2020/2021

- In the financial year the NG-CDFC disbursed Kshs. 22,594,000 as bursary to needy students in secondary schools and tertiary institutions which benefited 972 students in Secondary schools, 317 beneficiaries in tertiary institutions and 336 students in universities.
- The NG-CDFC managed to construct 72 Classrooms, 3 Dormitories and Twin Laboratory.

Baringo North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

- To improve schools' mobility and the community around, NG-CDFC was able to purchase 1 fully equipped covid-19 compliant school bus for Keturwo secondary school which is now awaiting handing over to the respective institution.
- Further to improve services to constituents of Baringo North, NG-CDFC was able to complete substantially, its office in Kabartonjo which accommodates all sub county national government offices, Member of Parliament office, Member of County Assembly office, some commissions and the Kenya police service.

IMPLEMENTATION CHALLENGES

Despite of the above impressive performance the NG-CDFC noted the following challenges: -

- Increased emergency cases due to heavy rains which mostly resulted into collapse of pit latrines especially in the low land schools, wind blowing of roofs and dereliction of feeder roads due to heavy rains. The constituency had to spent part of its emergency allocation to mitigate some of the issues above which fall under national government.
- Insecurity in some parts of the constituency. The constituency partnered with sub county security agents to restore normalcy.
- Inadequate technical officers especially in the area of building and construction which also leads to slow processing of documentation hence delayed implementation of projects. We have engaged a clerk of works who is helping in bridging the gap.

Signature



CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *NG-CDF Baringo North Constituency 2018-2022* plan are to:

1. Undertake development planning and strategic budgeting in order to support economic growth, increased wealth creation and employment generation by supporting education, security, environmental and sports activities
2. Ensure sound financial management by ensuring prudent allocation of public funds to project management committees under this program
3. Enhance accountability to increase efficiency and effectiveness in resource utilization;
4. Enhance public participation in identification of projects at the ward levels
5. Enhancing and supporting Local capacity in development and implementation of projects
6. Increasing access for greater financial inclusiveness and considering the marginalized categories in development agenda

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:

Baringo North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/ SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

a. **Education and Training:** Baringo North 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, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental Performance

Baringo North is committed to:

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

Baringo North Constituency

National Government Constituencies Development Fund (NG-CDF)

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

- 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 environmental performance
- i. Sponsor sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters

3. Employee welfare

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

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

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

4. Market place practices-

Baringo North NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF 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

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF NG-CDF BARINGO NORTH 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.

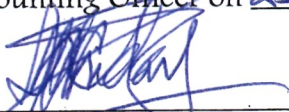
The Accounting Officer in charge of the NG-CDF Baringo North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 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 NG-CDF Baringo North 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 NG-CDF Baringo North 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 charge of the NG-CDF Baringo North Constituency further confirms the completeness of the accounting records maintained for the NG-CDF Baringo North 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.

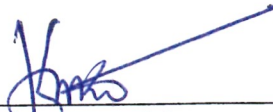
The Accounting Officer in charge of the NG-CDF Baringo North Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF Baringo North 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 NG-CDF Baringo North Constituency financial statements were approved and signed by the Accounting Officer on 25/07/2022



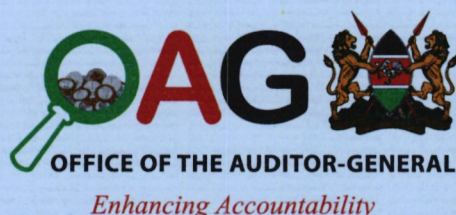
Chairman NGCDF Committee
Name: Stanley KC Amdany



Fund Account Manager
Name: Michael Kones

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 NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo North Constituency set out on pages 15 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Statement of Assets and Liabilities

The statement of assets and liabilities reflects retention balance of Kshs.4,935,629 whereas the supporting Note12A reflects a balance of Kshs.5,312,671 resulting to an unexplained variance of Kshs.377,042.

Further, the statement of assets and liabilities reflects gratuity balance of Kshs.579,738 while the supporting Note 12B reflects a balance of Kshs.308,126 resulting to an unexplained variance of Kshs.271,612.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

1.2 Unexplained Variance between Financial Statements and Supporting Schedules

The financial statements reflects balances that differed with the supporting schedules resulting unexplained variance as analyzed below:.

Particulars	Note	Financial Statement Balance (Kshs.)	Supporting Schedule Balance (Kshs.)	Variance (Kshs.)
Employee Cost	4	1,931,214	1,911,209	20,005
Office and General Supplies and Services	5	903,621	1,048,000	(144,379)
Routine Maintenance Vehicles and Other Transport Equipment	5	363,044	291,244	71,800
Bursary to Secondary Schools	7	14,328,250	14,884,250	(556,000)
Bursary to Tertiary Institutions	7	8,265,750	8,150,750	155,000

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Expenditure-Use of Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.6,740,423 out of which an amount of Kshs.682,800 was incurred on domestic travel and subsistence allowances. However, approval minutes, surrender vouchers, work plan and ticket in support of expenditure amounting to Kshs.312,700 were not provided for review.

Further, the amount includes a balance of Kshs.1,482,390 incurred on training expenses in respect of allowances and transport paid to external facilitators that was not supported by the training programmes, contract agreement and attendance registers.

In addition, the balance includes other committee expenses and committee allowances amounting to Kshs.1,410,000 and Kshs.1,385,500 respectively that was not supported by approval minutes, work plan, list of projects visited, reports prepared, notice of meetings, attendance register and list of members paid including rate of payment were not provided for audit.

In the circumstances, the propriety and accuracy of the expenditure on use of goods and services balance of Kshs.6,740,423 could not be confirmed.

3. Unsupported Expenditure- Transfer to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.111,756,280. Included in the balance are transfers to secondary schools amounting to Kshs.22,500,000 out of which an amount of Kshs.8,200,000 was disbursed to Bartolimo Secondary School for the construction of a two-storey dormitory that is jointly funded by the School's Parents Teachers Association (PTA) and the Fund. However, no memorandum of understanding was provided between the two parties defining the phases to be executed by each party. Further, the project file, certificates of completed transfers to secondary schools work and payment schedules were not provided for audit.

In the circumstances, the propriety, accuracy and completeness of expenditure amounting to Kshs.8,200,000 could not be confirmed.

4. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payable balance of Kshs.5,515,367 which includes retention balance of Kshs.4,935,629 whose deposit register and schedule showing contractors' name, payment certificate number and amount retained under each respective certificate were not provided for audit review.

In the circumstances, the accuracy, completeness and existence of accounts payable balance of Kshs.4,935,629 could not be confirmed.

5. Unsupported Project Management Committee Balances

Annex 5 to the financial statements reflects Project Management Committee Account balances of Kshs.79,551,792. However, included in the balance are twenty-five projects with a balance of Kshs.45,823,041 whose cash books, bank statements and certificate of bank balances were not provided for audit review. Further, the Annex reflects bank balances for accounts two(2) bank accounts with balances of Kshs.2,008,804 and nil that differ with bank statement balances of Kshs.9,004 and Kshs.1,806,954, resulting to an unexplained variances of Kshs.1,999,800 and kshs.1,797,950, respectively.

In the circumstance, the accuracy and completeness of Project Management Committee balance of Kshs.79,551,792 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.227,468,464 and Kshs.172,084,779 respectively resulting to underfunding of Kshs.55,383,685 or 24% of the budget. The statement also reflects final expenditure budget and actual on comparable basis of Kshs.227,468,464 and Kshs.147,996,082 respectively resulting to an overall budget under performance of Kshs.79,472,382 or 35% of the budget.

The underfunding and underperformance may have negatively affected planned activities and services delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

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

Basis of Conclusion

Irregular Bursary disbursements to Secondary Schools

The statement of receipts and payments reflects other grants and payments balance of Kshs.23,868,600 which, includes bursary to secondary schools amounting to Kshs.14,328,250 out of which Kshs.99,000 was in respect of eight (8) students sharing admission numbers in the same school and Kshs.75,000 in respect of two students without admission numbers. Further, an amount of Kshs.33,000 meant for bursary was paid to Saccos which are not learning institutions.

In the circumstance, the regularity and value for money for the expenditure incurred could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Risk Management Policy and Disaster Recovery Plan

Review of ICT records revealed that there was no Risk Management Policy Framework to guide in identification, assessment and mitigation of risks. This is in contravention of the provisions of Section 158(b)(1) of the Public Finance Management (County Governments) Regulations, 2015 which outlines the role and responsibilities of Accounting Officers in respect to risk management. In addition, the Authority did not have in place a Disaster Recovery and Business Continuity Plan.

In the circumstances, the existence of effective risk management and disaster recovery systems could not be confirmed

2. Delay in project completion

The statement of receipts and payments reflects transfers to other government entities amount of Kshs.111,756,280. The balance includes a balance of Kshs.1,800,000 that was transferred to Baringo North Technical and Vocational College for construction to completion of a 6-door student washrooms and 3-door staff washrooms. The project whose contract sum was Kshs.1,739,884 was to start on 5 July, 2021 and end on 6 October, 2021. However, at the time of audit in May, 2022 the contractor was not on site, having abandoned the project after receiving Kshs.1,501,890 or 83% of contract sum against 85% of the work done. The Contractor has failed to complete the work despite Management having followed up with letters on the same.

In the circumstance, the cost of the project is likely to escalate due to the continued delay in completion and the Institution is not deriving any value for money spent on the incomplete project.

3. Disbursement of Bursary to Secondary Schools and Tertiary Institutions

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and other payments amounting to Kshs.23,868,600. Included in the balance is Kshs.14,328,250 and Kshs.8,265,750 in respect of bursary payments to secondary schools and tertiary institutions, respectively. Out of these balance, amounts of Kshs.162,800 and Kshs.89,000 were double payments to six (6) and four (4) students respectively in the two institution.

Further, the balance includes Kshs.2,090,500 and Kshs.1,153,160 paid to one hundred and twelve (112) and sixty (60) students in excess of the policy set limits in the two institutions respectively. No Committee minutes were provided in support of resolutions for the double payments and exceeding set limits in bursary disbursement.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 September, 2022


*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*


II. STATEMENT OF RECEIPTS AND PAYMENTS

DESCRIPTION	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	152,272,918	121,740,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	6,348
TOTAL RECEIPTS		152,272,918	121,747,224
PAYMENTS			
Compensation of employees	4	1,931,214	2,215,006
Use of goods and services	5	6,740,423	7,561,475
Transfers to Other Government Units	6	111,756,280	47,945,728
Other grants and transfers	7	23,868,600	32,590,373
Acquisition of Assets	8	3,699,565	13,579,257
Other Payments	9	-	-
TOTAL PAYMENTS		147,996,082	103,891,839
SURPLUS/(DEFICIT)		4,276,837	17,855,385

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Baringo North Constituency financial statements were approved on 25/07/2021 and signed by:


Fund Account Manager:
Michael Kones


National Sub-County Accountant:
Kipkirui Sigei
ICPAK M/No: 11884


Chairman NG-CDF Committee:
Stanley KC Amdany


*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VIII. STATEMENT OF ASSETS AND LIABILITIES

DESCRIPTION	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	24,237,598	19,811,861
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		24,237,598	19,811,861
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		24,237,598	19,811,861
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	4,935,629	5,094,854
Gratuity	12B	579,738	271,612
TOTAL FINANCIAL LIABILITES		5,515,367	5,366,466
NET FINANCIAL ASSETS		18,722,232	14,445,395
REPRESENTED BY			
Fund Balance B/Fwd	13	14,445,395	(3,417,990)
Prior year adjustments	14	-	8,000
Surplus/Deficit for the year		4,276,837	17,855,385
NET FINANCIAL POSITION		18,722,232	14,445,395

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Baringo North Constituency financial statements were approved on 25/07/2021 and signed by:


Fund Account Manager:
Michael Kones


National Sub-County Accountant:
Kipkirui Sigei
ICPAK M/No: 11884


Chairman NG-CDF Committee:
Stanley KC Amdany

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. STATEMENT OF CASHFLOW

DESCRIPTION		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	152,272,918	121,740,876
Other Receipts	3	-	6,348
Total Receipts		152,272,918	121,747,224
Payments for operating activities			
Compensation of Employees	4	1,931,214	2,215,006
Use of goods and services	5	6,740,423	7,561,475
Transfers to Other Government Units	6	111,756,280	47,945,728
Other grants and transfers	7	23,868,600	32,590,373
Other Payments	9	-	-
Total payments		144,296,517	90,312,582
Total Receipts Less Total Payments		7,976,401	31,434,641
Adjusted for:			
Decrease/ (Increase) in Accounts Receivable:	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/ and retention)	16	148,901	1,586,339
Prior year adjustments	14	-	8,000
Net Adjustments		148,901	1,594,339
Net cash flow from operating activities		8,125,303	33,028,981
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(3,699,565)	(13,579,257)
Net cash flows from Investing Activities		(3,699,565)	(13,579,257)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	19,811,861	362,138
Cash and cash equivalent at END of the year		24,237,598	19,811,861

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF Baringo North Constituency financial statements were approved on 25/07/2021 and signed by:


Fund Account Manager:
Michael Kones


National Sub-County Accountant:
Kipkirui Sigei
ICPAK M/No: 11884


Chairman NG-CDF Committee:
Stanley KC Amdany

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments Previous years Outstanding Disbursements	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 NG-CDF Board	137,088,879	19,811,861	70,567,724	227,468,464	172,084,779	55,383,685	70.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts (AIA)	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	19,811,861	70,567,724	227,468,464	172,084,779	55,383,685	70.1%
PAYMENTS							
Compensation of Employees	637,880	2,279,590	710,368	3,627,838	1,931,214	1,696,624	53.2%
Use of goods and services	11,052,821	1,493,056	4,884	12,550,761	6,740,423	5,810,338	53.7%
Transfers to Other Government Units	83,608,038	2,620,000	48,198,241	134,426,280	111,756,280	22,670,000	83.1%
Other grants and transfers	41,790,140	2,473,354	7,100,000	51,363,494	23,868,600	27,494,894	46.5%
Acquisition of Assets	-	10,937,925	4,259,425	15,197,350	3,699,565	11,497,785	24.3%
Other Payments	-	7,936	-	7,936	-	7,936	0.0%
Fund pending Approval	-	-	10,294,806	10,294,806	-	10,294,806	0.0%
TOTAL	137,088,879	19,811,861	70,567,724	227,468,464	147,996,082	79,472,382	65.1%


**Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**


- i.* On receipts, the total receipts from the NG-CDF Board is at 70.1% this is due to delay in disbursement of funds by NG-CDF Board
- ii.* Compensation of Employees is at 53.2% it's because of delay in disbursement of funds by NG-CDF Board
- iii.* Use of goods and services is at 53.7%, this is due to delay in disbursement of funds by NG-CDF Board
- iv.* Transfers to Other Government Units is at 83.1%, this is due to delay in disbursement of funds by NG-CDF Board
- v.* Other grants and transfers is at 46.5%, this was underutilized because funds had not been released from NG-CDF Board
- vi.* Acquisition of Assets 24.3%, these funds were meant for construction of NG-CDF Office which delayed because of some challenges

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	79,474,382
Less undisbursed funds receivable from the Board as at 30 th June 2021	55,383,685
	24,088,697
Add Accounts payable	148,901
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	24,237,598

The NG-CDF-Baringo North Constituency financial statements were approved on 25/07/2021 and signed by:


Fund Account Manager:
Michael Kones


National Sub-County Accountant:
Kipkirui Sigei
ICPAK M/No: 11884


Chairman NG-CDF Committee:
Stanley KC Amdany

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

**Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/ Sub-Programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis	Budget utilization difference	of % utilization
	a	2020-2021	b	Previous years Outstanding Disbursements	c=a+b	d			
	Kshs.				Kshs.			Kshs.	f=d/c %
1.0 Administration and Recurrent						30/06/2021			
1.1 Compensation of employees	637,880	2,279,590	710,368		3,627,838	1,931,214	1,696,624	53%	
1.2 Committee allowances	1,000,000	784,616	-		1,784,616	1,385,500	399,116	78%	
1.3 Use of goods and services	6,155,920	622	-		6,156,542	2,462,533	3,694,009	40%	
1.4 Acquisition of assets	-	-	-		-	-	-	-	
2.0 Monitoring and Evaluation									
2.1 Capacity building	1,000,000	696,948	4,884		1,701,832	1,482,390	219,442	87%	
2.2 Committee allowances	2,846,900	5,650	-		2,852,550	1,410,000	1,442,550	49%	
2.3 Use of goods and services	50,000	5,220	-		55,220	-	55,220	0%	
3.0 Emergency	7,192,207	619,947	-		7,812,154	400,000	7,412,154	5%	
3.1 Primary Schools	-	-	-		-	-	-	0%	
3.2 Secondary schools	-	-	-		-	-	-	0%	
3.3 Tertiary institutions	-	-	-		-	-	-	0%	
3.4 Security projects	-	-	-		-	-	-	0%	
4.0 Bursary and Social Security									
4.1 Primary Schools	-	-	-		-	-	-	0%	
4.2 Secondary Schools	18,700,000	8,000	-		18,708,000	14,328,250	4,379,750	77%	
4.3 Tertiary Institutions	6,300,000	294,729	1,802,485		8,397,214	8,265,750	131,464	98%	
4.4 Universities	7,000,000	100,000	5,047,515		12,147,515	-	12,147,515	0%	
4.5 Mocks & CATS	-	-	-		-	-	-	0%	
5.0 Sports	2,597,933	1,200,678	-		3,798,611	374,600	3,424,011	10%	
6.0 Environment	-	-	-		-	-	-	0%	
7.0 Primary Schools Projects									
Mormorio Primary School		4,000	-		4,000	-	4,000	0%	

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/ Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	of % utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Bartabwa Primary School		200,000	200,000	200,000	-	100%
Chapin Primary School		500,000	500,000	500,000	-	100%
Ayatya Primary School		-	200,000	200,000	-	100%
Kalel Primary School		-	400,000	400,000	-	100%
Kasisit Primary School		-	500,000	500,000	-	100%
Kilingot Primary School		-	300,000	300,000	-	100%
Litein Primary School		-	600,000	600,000	-	100%
Terik Primary School		-	400,000	400,000	-	100%
Kaptum Primary School		-	1,700,000	1,700,000	-	100%
Baruiyo Primary School		-	400,000	400,000	-	100%
Karimo Primary School		-	248,241	248,241	-	100%
Barwessa Primary School		1,500,000	1,500,000	1,500,000	-	100%
Moi Kabartonjo Day Pry.			500,000	500,000	-	100%
Rebeko Primary School			4,000,000	4,000,000	-	100%
Kasber Primary School			1,800,000	1,800,000	-	100%
Bartum Primary school			3,200,000	3,200,000	-	100%
Tibingar Primary School			2,400,000	2,400,000	-	100%
Burburet Primary School			2,400,000	2,400,000	-	100%
Barinter Primary School			3,200,000	3,200,000	-	100%
Kapngeyo Primary School			4,000,000	4,000,000	-	100%
Kapkarani Primary School			4,000,000	4,000,000	-	100%
Kaprotot Primary School		-	2,500,000	-	2,500,000	0%
Nuregoi Primary School			2,400,000	2,400,000	-	100%
Sogom Primary School			4,000,000	4,000,000	-	100%
Kampi Nyasi Primary School			4,000,000	4,000,000	-	100%
Kapluk Primary School			2,000,000.00	2,000,000.00	-	100%
Kiptilingon Primary School			2,000,000.00	2,000,000.00	-	100%

Programme/ Sub-Programme	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	of % utilization f=d/c %
	a		b					
Bartogo Primary School	4,000,000.00				4,000,000	4,000,000.00	-	100%
Kamogoi Primary School	3,000,000.00				3,000,000	3,000,000.00	-	100%
Kormor Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Moinonin Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Sibilo Primary School	4,000,000.00				4,000,000	4,000,000.00	-	100%
Kipcherere Primary School	3,000,000.00				3,000,000	3,000,000.00	-	100%
Chepkewel Primary School	4,000,000.00				4,000,000	4,000,000.00	-	100%
Rondinin Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Koiboware Primary School	1,800,000.00				1,800,000	1,800,000.00	-	100%
Barketiew Primary School	2,000,000.00				2,000,000	2,000,000.00	-	100%
Kapturo Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Tuluk Primary School	2,000,000.00				2,000,000	2,000,000.00	-	100%
Moigtwo Primary School	4,000,000.00				4,000,000	-	4,000,000	0%
Tilingwo Pry. School	2,000,000.00				2,000,000	-	2,000,000	0%
Kinyach Primary School	1,600,000.00				1,600,000	1,600,000.00	-	100%
Poi Primary School	2,400,000.00				2,400,000	2,400,000.00	-	100%
Tirimionin Primary School	1,808,038.45	166,000.00	-		1,974,038	1,808,038	166,000	92%
Mondo Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Barsiso Primary School	2,000,000.00				2,000,000	-	2,000,000	0%
Termet Primary School	4,000,000.00				4,000,000	4,000,000.00	-	100%
Bartorokon Primary School	4,000,000.00				4,000,000	4,000,000.00	-	100%
Tiriondonin Primary School	3,000,000.00				3,000,000	3,000,000.00	-	100%
Kaptumin Primary School	2,000,000.00				2,000,000	-	2,000,000	0%

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/ Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	of % utilization
		a	b				
8.0 Secondary Schools Projects							0%
Keturwo Secondary School	7,500,000.00			7,500,000	7,500,000	-	100%
Bartolimo Secondary School	4,000,000.00			4,000,000	4,000,000	-	100%
Moi Kabartonjo Mixed Day Secondary	3,500,000.00			3,500,000	3,500,000	-	100%
Moi day secondary Kabartonjo				3,000,000	3,000,000	-	100%
Bartolimo Boys High school				3,000,000	3,000,000	-	100%
Bartolimo Boys High school				800,000	800,000	-	100%
Bartolimo Boys High school				400,000	400,000	-	100%
Ruth Kiptui Sec.				300,000	300,000	-	100%
9.0 Tertiary institutions Projects							
Katiorin Resource Centre	-			-	-	-	0%
Keturwo Community Library	-			-	-	-	0%
Baringo TVET	-			1,800,000	1,800,000	-	100%
10.0 Security Projects							
Barwessa D.O's Office	-			500,000	500,000	-	100%
11.0 Acquisition of assets							
11.1 Motor Vehicles	-			-	-	-	0%
11.2 Construction of CDF office	-			9,369,916	2,178,170	11,451,171	16%
11.3 Purchase of furniture and equipment	-			1,568,009	1,521,395	46,614	97%
11.4 Purchase of computers	-			-	-	-	0%
12.0 Others							

**Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/ Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	Of % utilization
		a	b				
12.1 Strategic Plan	-	1,588	-	1,588	-	1,588	0%
12.2 Innovation Hub	-	-	-	-	-	-	0%
12.3 PMC Savings	-	-	-	-	-	-	0%
12.4 Sale of Motorcycle	-	-	-	-	-	-	0%
12.5 Sale of Tender	-	2,000	-	2,000	-	2,000	0%
12.6 Interest received	-	4,348	-	4,348	-	4,348	0%
Fund pending Approval				10,294,806		10,294,806	0%
GRAND TOTAL	137,088,879	19,811,861	70,567,724	227,468,464	147,996,082	79,472,383	65%

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 (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 NG-CDF Baringo North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

DESCRIPTION		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B047167	1		53,740,876
AIE NO. B047365	2		4,000,000
AIE NO. B041439	3		20,000,000
AIE NO. B047857	4		6,000,000
AIE NO. B049228	5		15,000,000
AIE NO. B104240	6		15,000,000
AIE NO. B104240	7		8,000,000
AIE NO. B 104891	1	54,813,493	
AIE NO. B 104986	2	9,000,000	
AIE NO. B 124778	3	400,000	
AIE NO. B 124804	4	800,000	
AIE NO. B124892	5	8,500,000	
AIE NO. B119697	6	12,000,000	
AIE NO. B119737	7	6,900,000	
AIE NO. B128347	8	7,000,000	
AIE NO. B132092	9	6,000,000	
AIE NO. B138760	10	12,000,000	
AIE NO. B126056	11	7,000,000	
AIE NO. B126345	12	11,600,000	
AIE NO. B105132	13	4,259,425	
AIE NO. B105190	14	12,000,000	
TOTAL		152,272,918	121,740,876

2. PROCEEDS FROM SALE OF ASSETS

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

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	4,348
Rents	-	-
Receipts from sale of tender documents	-	2,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	6,348

4. COMPENSATION OF EMPLOYEES

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,572,328	1,302,744
Personal allowances paid as part of salary		-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	308,126	866,902
Employer Contributions Compulsory national social security schemes	50,760	45,360
Total	1,931,214	2,215,006

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

DESCRIPTION	2020-2021	2019-2020
	Kshs.	Kshs.
Office Rent	-	225,000
Utilities, supplies and services	17,579	-
Communication, supplies and services	37,130	50,581
Domestic travel and subsistence	682,800	432,800
Printing, advertising and information supplies & services	55,000	74,900
Rentals of produced assets	-	-
Training expenses	1,482,390	1,308,820
Hospitality supplies and services	-	-
Other Committee Expense	1,410,000	2,388,700
Committee Allowance	1,385,500	1,942,400
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	903,621	504,000
Fuel, Oil and Lubricants	400,000	492,096
Other operating expenses – Bank charges	3,359	5,719
Routine maintenance – vehicles and other transport equipment	363,044	136,459
Routine maintenance – other assets	-	-
Total	6,740,423	7,561,475

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Transfers to National Government entities		-
Transfers to Primary Schools (see attached list)	87,456,280	31,445,728
Transfers to Secondary Schools (see attached list)	22,500,000	16,500,000
Transfers to Tertiary Institutions (see attached list)	1,800,000	-
Transfers to Health Institutions (see attached list)	-	-
TOTAL	111,756,280	47,945,728

7. OTHER GRANTS AND OTHER PAYMENTS

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Bursary – Secondary Schools (see attached list)	14,328,250	17,923,796
Bursary – Tertiary Institutions (see attached list)	8,265,750	8,962,427
Bursary – Special Schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	500,000	1,600,000
Sports projects (see attached list)	374,600	1,844,150
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	400,000	2,260,000
Total	23,868,600	32,590,373

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,178,170	13,147,266
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	1,521,395	431,991
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
ICT Hub	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	3,699,565	13,579,257

9. OTHER PAYMENTS

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

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Name of Bank: K.C.B – Kabarnet Branch</i> <i>Account No.: 1103776142</i>	24,237,598	19,811,861
TOTAL	24,237,598	19,811,861
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

DESCRIPTION	2020-2021	2019-2020
	KShs	KShs
Balances brought forward	5,094,854	1,237,637
Bellion Hardware & Building contractors	-	358,586
Bellion Hardware & Building contractors	-	584,692
Bellion Hardware & Building contractors	-	382,598
Bellion Hardware & Building contractors	-	756,911
Bellion Hardware & Building contractors	-	859,703
S & G Contractors Ltd	-	377,042
Kibartu & Supplies	217,817	537,685
TOTAL	5,312,671	5,094,854

12B. GRATUTTY

DESCRIPTION	2020-2021	2019-2020
	KShs.	KShs .
Name: 1. Evans Kakoko	111,300	110,432
Name: 2. Vincent Kulei	76,274	40,944
Name: 3. Dorcas Kangor	78,252	78,252
Name: 4. Sheila Chesang	42,300	41,984
TOTAL	308,126	271,612

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

13. BALANCES BROUGHT FORWARD

DESCRIPTION	2020-2021 - (1 st July 2020)	2019-2020 - (1 st July 2019)
	Kshs	Kshs
Bank accounts	14,445,395	(3,417,990)
Cash in hand	-	-
Imprest	-	-
TOTAL	14,445,395	(3,417,990)

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Reversed Cheques	8,000	-	8,000
Others (<i>specify</i>)	-	-	-
TOTAL	8,000	-	8,000

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

DESCRIPTION	2020-2021	2019-2020
	KShs.	KShs .
Deposit and Retentions as at 1 st July (A)	5,366,466	3,780,127
Deposit and Retentions held during the year (B)	525,943	1,586,339
Deposit and Retentions paid during the Year (C)	377,042	-
closing account Payable D= A+B-C	5,515,367	5,366,466
Changes in Accounts payable=D-A	148,901	1,586,339

Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	579,738	271,612
Others (<i>specify</i>)	-	-
TOTAL	579,738	271,612

17.3: UNUTILIZED FUND (See Annex 3)

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,696,624	2,718,346
Use of goods and services	5,810,338	1,497,942
Amounts due to other Government entities (see attached list)	22,670,00	42,204,000
Amounts due to other grants and other transfers (see attached list)	27,494,894	16,813,594
Acquisition of assets	11,497,785	9,623,198
Others (<i>specify</i>)	7,936	173,936
Funds pending approval	10,294,806	14,554,231
TOTAL	79,472,382	87,585,247

*Baringo North Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

DESCRIPTION	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	79,551,792	35,296,076
	-	-
TOTAL	79,551,792	35,296,076

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
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					

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date Employed	Outstanding Balance 30th June 2021	Comments
NG-CDFC Staff				
Evans Kakoko	Clerk of Works		221,732	
Vincent Kipkulei	Accounts Clerk		117,218	
Dorcas Kangor	Clerk		156,504	
Sheila Chesang	Support Staff		84,284	
Sub-Total			579,738	
Grand Total			579,738	

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Salary for staff	1,696,624	2,718,346	
Use of goods & services	Facilitation of office operation	5,810,338	1,497,942	
Sub-Total		7,506,962	4,216,288	
Amounts due to other Government entities				
PRIMARY SCHOOLS				
KAPTOROT PRIMARY SCHOOL	Construction of 3 classrooms	2,500,000	2,500,000	
KORMOR PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
MOINONIN PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
KAPTURO PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
MOIGUTWO PRIMARY SCHOOL	Construction of 4 classroom	4,000,000		
TILINGWO PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
TIRIMIONIN PRIMARY SCHOOL	Renovation of classrooms	166,000		
MONDOI PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
BARSISO PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
KAPTUMIN PRIMARY SCHOOL	Construction of 2 classroom	2,000,000		
MORMORIO PRIMARY SCHOOL	Renovation of classroom	4,000	4,000	
CHAPIN PRIMARY SCHOOL	Renovation of classrooms		500,000	
BARWESSA PRIMARY	Construction of 2 classroom		1,500,000	
MOI KABARTONJO DAY PRY. SCHL	Construction of toilet		500,000	
REBEKO PRIMARY SCHOOL	Construction of 4 classroom		4,000,000	
KASIBER PRIMARY SCHOOL	Construction of 2 classroom		1,800,000	
BARTUM PRIMARY SCHOOL	Construction of 4 classroom		3,200,000	
TIBINGAR PRIMARY SCHOOL	Construction of 3 classroom		2,400,000	
BURBURET PRIMARY SCHOOL	Construction of 3 classroom		2,400,000	
BARINTER PRIMARY SCHOOL	Construction of 4 classroom		3,200,000	
KAPNGETYO PRIMARY SCHOOL	Construction of 4 classroom		4,000,000	
KAPKARANI PRIMARY SCHOOL	Construction of 4 classroom		4,000,000	
NUREGOI PRIMARY SCHOOL	Construction of 3 classroom		2,400,000	
SOGOM PRIMARY SCHOOL	Construction of 4 classroom		4,000,000	
SECONDARY SCHOOL				
MOI KABARTONJO MIXED DAY SECONDARY	Construction of storey classroom		3,000,000	
BARTOLIMO BOYS SEC. SCHOOL	Completion of storey classroom		3,000,000	
Sub-Total		20,670,000	40,004,000	
Amounts due to other grants and other transfers				
BURSARY-TERTIARY/UNIVERSITIES	Payment of bursary to needy students	16,658,729	7,794,729	
SPORTS	Facilitation of sports activities	3,424,011	1,200,678	
SECURITY-BARWESSA DO OFFICE	Completion of DO office		500,000	
EMERGENCY	Emergency intervention	7,412,154	7,318,188	
Sub-Total		27,494,894	16,813,595	

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

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Acquisition of assets				
CONSTRUCTION OF NGCDF OFFICE	Construction of NG-CDF office	11,451,171	8,055,189	
PURCHASE OF FURNITURE AND EQUIPMENTS	Purchase of furniture	46,614	1,568,009	
Sub-Total		11,497,785	9,623,198	
Others (specify)				
SALE OF TENDER	AIA	2,000	83,000	
SALE OF MOTORCYCLE		-	85,000	
INTEREST RECEIVED	Interest received	4,348	4,348	
STRATEGIC PLAN	Strategic plan	1,588	1,588	
Sub-Total		7,936	173,936	
Funds Pending Approval	Completion of NG-CDF Office	10,294,806	14,554,231	
Grand Total		79,472,383	87,585,247	

Baringo North 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	51,655,175	2,178,170		53,833,345
Transport equipment	5,757,813	-		5,757,813
Office equipment, furniture and fittings	1,903,291	1,521,395		3,424,686
ICT Equipment, Software and Other ICT Assets	1,747,656	-		1,747,656
Other Machinery and Equipment	-	-		-
Heritage and cultural assets	-	-		-
Intangible assets	-	-		-
Total	61,063,935	3,699,565		64,763,500

*Baringo North 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

PMC	Bank (KCB)	Account number	Bank Balance - 2020/21	Bank Balance - 2019/20
1. Kapkarani Pry. School	Kabarnet	1134744528	605,497.00	
2. Bartum Pry. School	Marigat	1110726910	1,060,744.50	
3. Nuregoi Pry. School	Kabarnet	1110559054	2,411,563.00	
4. Kapngetyo Pry. School	Kabarnet	1119497086	4,015,364.50	
5. Rebeko Pry. School	Kabarnet	1274618959	2,599,685.00	
6.Chapin Pry. School	Kabarnet	1112536817	233,879.40	
7.Tibingar Pry. School	Marigat	1110870213	268,671.00	
8.Barwessa Pry. School	Kabarnet	1111225494	1,511,394.50	
9.Ayatya Pry. School	Kabarnet	1110547943	491,795.50	
10.Kalel Pry. School	Kabarnet	1110544790	196,600.50	
11.Kasisit Pry. School	Kabarnet	1116713543	358,826.39	
12.Litein Pry. School	Kabarnet	1110692307	656,420.00	
13.Terik Pry. School	Kabarnet	1110895070	844,591.50	
14.Baruiyo Pry. School	Kabarnet	1136636471	595,062.00	
15.Kaptum Pry. School	Kabarnet	1111357153	97,662.00	
16.Sogom Pry. School	Kabarnet	1110510268	3,534,090.50	
17.Barinter Pry. School	Kabarnet	1283977613	3,199,475.00	
18.Sibilo Pry. School	Marigat	1110870248	4,104,269.00	
19.Kapluk Pry. School	Kabarnet	1139117130	2,003,517.45	
20.Bartogo Pry. School	Kabarnet	1111029075	4,000,844.00	
21.Tuluk Pry. School	Kabarnet	1110848706	2,010,841.50	
22.Kampi Nyasi Pry. Schl	Kabarnet	1286568285	4,000,005.00	
23.Tiriondonin Pry. Schl	Kabarnet	1127316397	3,000,110.50	
24.Termet Pry. School	Kabarnet	1112809627	4,013,969.00	
25.Chepkewel Pry. School	Marigat	1110870191	8,162.50	
26.Kipcherere Pry. School	Marigat	1134650531	4,618.50	

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

PMC	Bank (KCB)	Account number	Bank Balance - 2020/21	Bank Balance - 2019/20
27. Barketiew Pry. School	Kabarnet	1111311234	1,849.50	
28. Koiboware Pry. School	Kabarnet	1111061491	216,291.50	
29. Kinyach Pry. School	Kabarnet	1155218914	487,252.00	
30. Kiptilingon Pry. School	Kabarnet	1170070787	2,008,804.00	
31. Kamogoi Pry. School	Kabarnet	1112292268	804.50	
32. Bartolimo Sec. School	Kabarnet	1110344651	5,748,025.00	
33. Moi Kabartonjo Mixed Day Sec. School	Kabarnet	1274450020	6,499,884.00	
34. Keturwo Sec. School	Kabarnet	1109855125	21,762.00	
35. Kapng'etyo Pry. School	Kabarnet	1119497086	4,015,364.50	88,117
36. Kapluk Primary School	Kabarnet	1139117130	2,003,517.45	288,114
37. Poi Sec. School	Kabarnet	1116021072	766.50	12,019
38. Kapluk Sec. School	Kabarnet	1167785118	139,173.00	1,203,064
39. Kasisit Primary School	Kabarnet	1116713543	358,826.39	414,142
40. Kalel Primary School	Kabarnet	1110544790	196,600.00	254,417
41. Terik Pry. School	Kabarnet	1110895070	844,591.50	2,960,491
42. Kinyach Pry. School	Kabarnet	1155218914	487,252.00	1,331,169
43. Baruiyo Pry. School	Kabarnet	1136636471	595,062.00	421,720
44. Toboroi Pry. School	Kabarnet	1135611815	118,708.00	253,241
45. Kipkaren Pry. School	Kabarnet	1112098852	446,462.50	1,083,989
46. Sibilo Pry. School	Marigat	1110870248	4,104,269.00	129,395
47. Embo-Rutto Pry. School	Kabarnet	1110764383	2,159,186.00	2,904,162
48. Kipsaraman Pry. School	Kabartonjo	1252507194	127,593.00	1,687,824
49. Katibel Pry. School	Kabarnet	1161564128	137,279.50	2,533,177
50. Siboo Pry. School	Kabarnet	1110651120	147,564.00	998,310
51. Maregut Pry. School	Kabarnet	1110764197	627.00	350,203
52. Kaptiony Pry. School	Kabarnet	1111753210	576,513.50	874,720
53. Kiptolelyo Pry. School	Kabarnet	1110590210	2,472.50	400,139
54. Kilingot Pry. School	Kabartonjo	1251315666	112.00	206,698
55. Mormorio Pry. School	Kabarnet	1135446474	514,492.30	4,283,503
56. Kapkirwok Sec. School	Kabarnet	1109780230	444,534.00	444,660
57. Rosondonin pry school	Kabarnet	1111233993	718,373.00	4,000,327
58. Kagir pry school	Kabarnet	1110957025	194,967.00	2,401,229
59. Ossen pry school	Kabarnet	1110667264	554.50	1,770,306
60. Kapkomon pry school	Kabarnet	1112771778	404,599	4,000,945
TOTAL			79,551,792	35,296,081

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Budget under performance	Late remission of funds from national board		
2.	Errors in Annual Reports and Financial Statements	<p>i. The cover page error of "30 June 2020" has been corrected</p> <p>ii. Page 4 on NGCDF Baringo North Constituency bank account number has been included.</p> <p>iii. Page 4 on independent auditor's postal code has been indicated GPO 00100 and not GOP.</p> <p>iv. page 15 paragraph 3 the word " entity"; has been replaced with NGCDF Baringo North Constituency.</p> <p>v. The blank pages between page 19 and 20 as well as between 24 and 25 appeared erroneously in the soft copy and has been excluded.</p> <p>vi. The comparative figures in the statement of assets and liabilities appearing outside margins corrected.</p> <p>vii. Recurrent and Development Combined has been signed/ approved by Fund Account Manager and the Sub-County Accountant.</p>	Resolved	
3.	Inaccuracies in the Financial Statements	<p>i. Page 5 reflects receipts of Kshs. 121,747,223 from NGCDF Board while the statement of receipts and payments reflects Kshs. 121,740,876 resulting variance of Kshs. 6,347. The amount credited on 26th may 2020 as "Robinhood refund" amounting to Kshs. 4,347 which we have sort explanation from the bank but no response yet. Kshs 2,000 was for sale of tender deposited in the bank but applicant did not turn up to participate.</p>	Resolved	

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>ii. Page 5 reflects utilization of Kshs. 103,620,227 while the statement of receipts and payments reflects Kshs. 103,891,839 resulting to unreconciled nor explained variance of Kshs. 271,612- it has now been corrected in the amended financial statement</p> <p>iii. Total receipts figure in the statement of receipts and payment has a casting error of Kshs.1.00 – corrected.</p> <p>iv. The comparative total payments in the statement of receipts and payments has a casting error of Kshs.2.00 - corrected</p> <p>v. The statement of assets and liabilities reflects total financial liabilities balance of Kshs. 5,366,466 while casting revealed Kshs. 5,094,854 resulting to unexplained nor reconciled variance of Kshs. 271,612 - Was typing error which has now been corrected in the amended financial statement.</p> <p>vi. Note 12 B indicates gratuity amount of Kshs. 271,612 however, the balance has now been included in the amended financial statement.</p> <p>vii. The statement of receipts and payments reflects transfers from the NGCDF board of Kshs. 121,740,876 while the summary statement of appropriation: recurrent and development combined reflects Kshs. 122,103,014 resulting to unreconciled nor explained variance of Kshs. 362,138- The variance is the opening balance as per the cash book which should not be treated as an income in the year under review.</p> <p>viii. Summary statement of appropriation: recurrent and development combined has a budget line on unapproved budget of Kshs. 14,554,231 which was not supported by detailed schedule indicating specific items that were budgeted. Un approved budget for completion of building which schedule has been attached.</p> <p>ix. Annex 3 to the financial statements on unutilized funds reflects grand total balance of Kshs. 87,585,247 while casting revealed Kshs. 73,031,017 resulting to unreconciled nor explained variance of Kshs. 14,554,230- Un</p>		

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.	Employee Costs Criteria	<p>approved budget for completion of building which schedule has been attached.</p> <p>The statement of receipts and payments reflects compensation of employee cost of Kshs. 2,215,006 (2019-Kshs. 1,559,969) as disclosed under note 4 to financial statements. However, the amounts differ with supporting schedules/payrolls of Kshs. 1,943,394 resulting to unreconciled nor explained variance of Kshs. 271,612. The variance is a gratuity provision which was reported separately but it has been summed to employees cost under note 4</p>	Resolved	
5.	Use of Goods and Services	<p>1.1. Domestic Travel and Subsistence An amount of Kshs. 432,800 on domestic travel and subsistence has a voucher on every payment. The voucher is attached schedules indicating purpose of payment, date, name of payee, designation, identification number, rate and signature. The voucher too has narration explaining purpose of payment and date of activity as summary to attached documents.</p> <p>1.2. Training Expenses Training expenses totalling Kshs. 1,308,320 was incurred on routine training of PMCs which carried out by CDFC members and selected heads of departments especially before the release of funds to projects. Among the documentations provided in this particular case are</p> <ul style="list-style-type: none"> • Training program which contains date, venue, activities at given time and date, trainer and duration • Attendance schedules which contains name of participant, project represented and position held on project committee, identification number and telephone contact 	Resolved	

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6.	Committee Allowance Criteria	<ul style="list-style-type: none"> • Payments schedules for PMCs and trainers which indicate rates paid to trainers. Trainers drawn from CDFC and departmental heads have no gazetted rates for such training however the rates are normally pegged on CDFC sitting allowance per day being assumed that it's a full day activity. Departmental heads are paid similar allowance as CDFC to avoid discrimination between the two trainers. Any other cost incurred is catered for separately. <p>The total number of CDFC full and subcommittee meetings held in the year were 21. However, there were 8 project specific meetings (site meetings) which included technical officers and some selected CDFC members with relevant knowledge in project implementation especially during project monitoring and evaluation.</p> <p>Rest of the meetings were either field meetings held outside office or project visit where some CDFC members and staff were required to attend e.g public participation forums for identification of projects.</p>	<i>Resolved</i>	
7.	Other Committee Expenses	<p>Non-Committee members while conducting monitoring and evaluation of projects in company of CDFC members were paid allowances at the rate equivalent to CDFC rates to cater for any cost incurred during the exercise. CDF Act amended 2015 sec 23(2) stipulates that, the personal emoluments of Government officers working or involved in the management of the fund shall be provided for under the recurrent expenditure of government but any other emoluments or payments to such officers from the fund shall be determined by the cabinet secretary in consultation with the salaries and remuneration Commission.</p>	<i>Resolved</i>	
8.	Office and General Supplies and Services	<p>office and general supplies and services of Kshs. 504,000 which the vouchers were written in Fund managers name were for the funds issued monthly for day to day running of the office which involves expenditure on low value small items</p>	<i>Resolved</i>	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		as need arises. Some items have electronic tax receipts but others purchased from village vendors did not have electronic tax receipts. This is standing imprests which is being reimbursed but surrendered at date 30 th June.		
9.	Bursary Payments	<p>1.1. The bursary listing of some beneficiary students from same institution shared registration numbers for amounts totaling to Kshs. 114,000 as detailed out at appendix 1 (The appendix needs to be availed for the management to follow up and give correct explanation)</p> <p>1.2. Bursary schedules indicated Ten (10) beneficiaries received multiple bursaries totaling to Kshs. 388,545 as detailed out at the Appendix 2; and</p> <p>1.3. Out of the total bursary disbursements of Kshs. 26,886,233, only bursaries amounting to Kshs. 7,951,432 were acknowledged by the receiving institutions leaving Kshs. 18,934,801 as unconfirmed. The Bursaries were released just about when the corona pandemic period had begun and therefore it was not possible for institutions to acknowledge as they were closed.</p>	<i>Resolved</i>	
10.	Unaccounted for Grants on Sports Projects Criteria	Amounts spent on sports projects were used to purchase sports uniforms and equipment. The items were received and verified by an inspection and acceptance committee which the report has been provided. On issuance of items to teams, schedules indicating date, team name, recipients name, ID, phone number, position and signature were used. A few items were issued however; some are still in our stores.	<i>Resolved</i>	
11.	Project Implementation Status	Review of project implementation status report revealed forty-eight (48) roll over projects worth Kshs. 90,686,207 were incomplete some dating back in the financial year 2013/2014. The cdsc funds specific activity in a project every year eg a classroom or administration block, therefore its possible a specific activity is funded every year to completion due to limited funds.	<i>Resolved</i>	

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

Reference No. on the external audit Report	Issue Observations from Auditor	/ Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
12.	Projects Verification	<ol style="list-style-type: none"> 1. Mornorio Primary School 2. Kinyach Primary School 3. Kureschun Primary school 4. Rosondonin Primary School 5. kapkomon Primary School 6. Maramar Primary School 7. Katibel Secondary School 8. Lorruk Police post 9. Kampi Ya Samaki Secondary School 10. Akoroyan Primary School 11. Embu-Rutto primary school <p>The above projects were at various stages. Some are complete others nearly complete but few are behind schedule due to corona pandemic challenges eg unavailability of some materials especially factory manufactured items like specific color iron sheets.</p>	Resolved	
13.	Irregular Payments: Contract Variation Construction of CDF Office	<p>Note 8 to the financial statements reflects acquisition of assets at Kshs. 11,832,539.40</p> <p>Included in this amount is Kshs. 4,000,000 in respect to construction of CDF office building. This payment brought cumulative for project to Kshs. 41,801,268 which is above the contract price entered between the National Government Constituencies Development Fund – Baringo North Constituency with M/S Belion Hardware & Building Contractors for proposed construction of NGCDF office of Kshs. 37,801,268.</p>	Resolved	
		<p>The payment was done after valuation by technical officers and thereafter an approval by cdte</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
14.	Irregular Payments: Civil Works	<p>i. The procurement of the works was not through national open tender</p> <p>ii. There were no detailed bills of quantities drawn by a professional</p> <p>iii. Physical verification revealed that works undertaken did not match the bills of quantities</p> <p>iv. The contract did not have completion date and at the time of audit (February 2021) pending works included laying of cabro works, drainage, pavements among other items.</p> <p>v. Payments to the contractor were as follows</p> <p>The statement of assets and liabilities reflects bank balances of Kshs. 19,811,861; (2019- Kshs. 362,138.) and as disclosed under Note 10A to the financial statements. Included in this balance are un-presented cheques amounting to Kshs. 3,389,367.00 of which analysis of subsequent bank statements up to February 2021 revealed that some cheques amounting to Kshs. 770,887 had not been cleared and become stale. These were cheques issued around the time when schools were closed of corona pandemic but now they have been reversed in the cashbook.</p>	Resolved	
15.	Cash and Cash Equivalent		Resolved	
16.	Difference between Summary of Fixed Assets and Asset register	There was an error on asset register which was provided and correction has been done.	Resolved	
17.	Lack of Risk Management Policy	The Baringo North Constituency has comprehensive risk management system where reporting is done on monthly, quarterly and bi annually basis.	Resolved	

